

203.27

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 pro | ont [1] CHOW Status dased ( | on this Cost Report: No Change | 1 |
|------------------------------------|-----------------------------|--------------------------------|---|
| Provider Information               | Cost Report (CR)            | Patient Days                   | R |

| Provider Information           | Cost Report (CR)           | Patient Days                    | Ratings Days            |       |  |  |
|--------------------------------|----------------------------|---------------------------------|-------------------------|-------|--|--|
| 110 Southeast Lee Avenue       | 10/01/2009-09/30/2010      | Number of Beds: 60              | Superior: 0             |       |  |  |
| Live Oak FL 32060              | Days In CR 365             | Maximum: <b>21,900</b>          |                         | į.    |  |  |
| County: Suwannee[61]           | First Used: <b>2011/01</b> | Max Annualized: 21,900          | Conditional:            | •     |  |  |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>  | Total Patient: 20,287           |                         | 4     |  |  |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>5,798</b>          | Inflation               |       |  |  |
| Current Class North Small [1]  | Initial CR? False          | Medicaid: <b>12,445</b>         | FY Index: <b>1.214</b>  | 97768 |  |  |
| Class at 1/94: North Small [1] | Medicaid Utilization       | 61.34470%                       | Semester Index: 1.260   | 86800 |  |  |
| Operating Ex > 18 months [1]   | Occupancy:                 | 92.63470%                       |                         | 77050 |  |  |
| Open Date: 1/21/1988           | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> % |                         | 20550 |  |  |
| Acquired Date: 1/21/1988       | Medicaid Low Occupan       | cy Threshold: <b>41.94060</b> % | .                       | 50000 |  |  |
| Entered Medicaid 1/21/1988     | Low Occupancy Adjusti      | ment Factor: 116.79430%         |                         | 50000 |  |  |
| Med # Active Date: 6/1/2008    | Weighted Low Occ Adju      | ustment Factor: 100.0000%       |                         | 06707 |  |  |
| Previous Med # <b>257109</b>   |                            |                                 | 1.020                   |       |  |  |
|                                |                            |                                 | <b>PS Target:</b> 1.023 | 15072 |  |  |
|                                | Rate Calculations          |                                 |                         |       |  |  |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 623,240         | 892,410             | 650,117             | 408,569  | 0   | 2,574,336 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 50.0796         | 71.7083             | 52.2392             | 32.8300  |     | 206.8571  |
| 3     | Cost Per Diem Inflated                    | 51.9711         | 73.3624             | 54.2123             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 51.9711         | 73.3624             | 54.2123             | 32.8300  |     | 212.3758  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 48.8479         |                     | 48.7271             |          |     |           |
| 7     | Provider Target Rate                      | 49.9788         |                     | 49.8552             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 53.6870         | 92.6766             | 66.4586             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 48.4247         |                     | 58.4725             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 49.2094         |                     | 59.8127             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 49.2094         | 73.3624             | 49.8552             | 13.6500  |     | 186.0770  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 0.9363              | 0.6363              |          |     |           |
| 14    | Prospective Per Diem 11                   | 49.2094         | 74.2987             | 50.4915             | 13.6500  |     | 187.6496  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |

Provider has submitted Supplemental Schedule.





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Surrey Place Care Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 1/21/1988 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1988/01   |
| Indexed Asset Value  | 2,939,245 |
| FRVS Base Asset:     | 1,765,380 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029580  |
|                      |           |

| Mortgage Information |           |          |  |  |
|----------------------|-----------|----------|--|--|
| Amount: 1,820,000.00 |           |          |  |  |
| Type:                | Fixed [2] |          |  |  |
| < 60% of Base:       | False     |          |  |  |
| Interest Rate:       | 12.0100   | <b>%</b> |  |  |
| Chase Rate:          | 10.5000   | <b>%</b> |  |  |
| Amortization Rate:   | 12.0100   | <b>%</b> |  |  |
| Interest Only:       | False     |          |  |  |
| Yearly Payment:      | 310,8     | 388      |  |  |

| Calculation of FRVS Per Diem |                  |          |  |  |
|------------------------------|------------------|----------|--|--|
|                              | Total Amount     | Per Diem |  |  |
| 80% Capital(1):              | 2,351,396        | 15.7731  |  |  |
| 20% ROE(2):                  | 587,849          | 0.8822   |  |  |
| Insurance Cost(              | 3): <b>9,865</b> | 0.4863   |  |  |
| Taxes Cost(3):               | 35,724           | 1.7609   |  |  |
| Home Office(3)               | : 16,675         | 0.8220   |  |  |
| Replacement(38               | <b>89,819</b>    | 0.0000   |  |  |
| Total FRVS PI                | D:               | 19.7245  |  |  |

- (1) 80% Capital (\$2,351,396) amortized at 12.0100% for 20 years Principal & Interest of \$310,888 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$15.7731
- (2) 20% ROE (\$587,849) times the ROE factor (0.029580) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.8822
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 29,423    |
|---------------------|-------------|--------------------------|-----------|
| Comparison Date:    | 7/1/1987    | Current RS PBS:          | 49,593    |
| Comparison Bed      | 60          | Effective PBS Limitation | 1,765,380 |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|
| Components   | Cost FRVS MTA* Final Component                    |   |                            |                               |  |  |  |  |
| Operating  | ng 49.2094 49.2094 3.5940 45.6154                 |   |                            |                               |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 74.2987<br>50.4915<br>13.6500<br>0.0000<br>0.0000 | 74.2987<br>50.4915<br>19.7245<br>0.0000<br>0.0000 | 5.4264<br>3.6877<br>1.4406 | 68.8723<br>46.8038<br>18.2839 |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 107 (40)  | 102 5241  | 44440                      | \$15.0054<br>\$8.6851         |  |  |  |  |
| Totals   | 187.6496  | 193.7241  | 14.1487                    | 203.2659                      |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## Signature HealthCARE of Palm Beach

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

| Provider Information           | Cost Report (CR)           | Patient Days                  | Ratings          | Days       |
|--------------------------------|----------------------------|-------------------------------|------------------|------------|
| 4405 Lakewood Road             | 10/01/2009-09/30/2010      | Number of Beds: 120           | Superior:        | 0          |
| Lake Worth FL 33461            | Days In CR 365             | Maximum: 43,                  | 800 Standard:    | 184        |
| County: Palm Beach[50]         | First Used: <b>2011/01</b> | Max Annualized: 43,           | 800 Conditional: | 0          |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient: 36,            | 993 Total:       | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 6,                  | 208 Inflati      | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: 17,                 | 256 FY Index:    | 1.21497768 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 46.6466                       | Semester Index:  | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 84.4589                       | 01% Cost:        | 1.03777050 |
| Open Date: 7/1/1984            | Statewide Low Occupan      | cy Threshold: <b>79.314</b> 4 |                  | 1.01620550 |
| Acquired Date: <b>7/1/1984</b> | Medicaid Low Occupand      | cy Threshold: 41.9406         | DC FY Index:     | 1.17050000 |
| Entered Medicaid 7/1/1984      | Low Occupancy Adjustr      | ment Factor: 106.4862         | DC Sem Index:    | 1.19750000 |
| Med # Active Date: 6/1/2008    | Weighted Low Occ Adju      | ustment Factor: 100.0000      | DC Inflation:    |            |
| Previous Med # <b>257117</b>   |                            |                               |                  | 1.02306707 |
|                                |                            |                               | PS Target:       | 1.02315072 |

|       | Rate Calculations  |           |           |          |          |     |           |
|-------|--|-----------|-----------|----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct    | InDirect | Property | ROE | Totals    |
| 1     | Total Cost   | 812,150   | 1,388,604 | 805,178  | 694,899  | 0   | 3,700,831 |
| 1a    | Audit Adjustments  |           |           |          |          |     |           |
| 2     | Cost Per Diem  | 47.0648   | 80.4708   | 46.6608  | 40.2700  |     | 214.4664  |
| 3     | Cost Per Diem Inflated   | 48.8425   | 82.3270   | 48.4232  |          |     |           |
| 4     | Low Occupancy Adjustment   |           |           |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 48.8425   | 82.3270   | 48.4232  | 40.2700  |     | 219.8627  |
| 5a    | Interim Adjustment   |           |           |          |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |           |          |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 44.2510   |           | 47.9568  |          |     |           |
| 7     | Provider Target Rate   | 45.2754   |           | 49.0670  |          |     |           |
| 7a    | Interim Adjustment   |           |           |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |           |          |          |     |           |
| 8     | Cost Based Class Ceilings  | 51.5193   | 97.3713   | 64.0999  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 50.3378   |           | 56.8989  |          |     |           |
| 10    | Target Rate Class Ceiling  | 51.1535   |           | 57.8210  |          |     |           |
| 10a   | New Provider Target Limitation   |           |           |          |          |     |           |
| 10b   | Base for line 10a  |           |           |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 45.2754   | 82.3270   | 48.4232  | 13.6500  |     | 189.6756  |
| 12/13 | Medicaid Adjustment Rate   |           |           |          |          |     |           |
| 14    | Prospective Per Diem 11  | 45.2754   | 82.3270   | 48.4232  | 13.6500  |     | 189.6756  |
| 15    | II 1 1 C . I I I C . I I O . I I I I |           |           |          |          |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## Signature HealthCARE of Palm Beach

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 7/1/1988  |
|------------------------|-----------|
| Year of Phase-In/ Full | l:        |
| RS to Start Calcs:     | 1984/07   |
| Indexed Asset Value    | 5,626,878 |
| FRVS Base Asset:       | 3,420,000 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.029580  |
|                        |           |

| Mortgage Information    |         |          |  |
|-------------------------|---------|----------|--|
| Amount:                 |         | 0.00     |  |
| Type: <b>None [1]</b>   |         |          |  |
| < 60% of Base:          | True    |          |  |
| Interest Rate:          | 10.5000 | <b>%</b> |  |
| Chase Rate:             | 10.5000 | <b>%</b> |  |
| Amortization Rate:      | 10.5000 | <b>%</b> |  |
| Interest Only:          | True    |          |  |
| Yearly Payment: 469,355 |         | ,355     |  |

| Calculation of FRVS Per Diem |           |          |  |
|------------------------------|-----------|----------|--|
| Tot                          | al Amount | Per Diem |  |
| 80% Capital(1):              | 4,501,502 | 11.9065  |  |
| 20% ROE(2):                  | 1,125,376 | 0.8445   |  |
| Insurance Cost(3):           | 29,852    | 0.8070   |  |
| Taxes Cost(3):               | 84,724    | 2.2903   |  |
| Home Office(3):              | 32,343    | 0.8743   |  |
| Replacement(3&4):            | 25,014    | 0.0000   |  |
| Total FRVS PD:               |           | 16.7226  |  |

- (1) 80% Capital (\$4,501,502) amortized at 10.5000% for 20 years Interest of \$469,355 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.9065
- (2) 20% ROE (\$1,125,376) times the ROE factor (0.029580) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8445
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Ì | Per Bed Standard Det | ermination | Used Per Bed Standard:          | 28,500    | - |
|---|----------------------|------------|---------------------------------|-----------|---|
|   | Comparison Date:     | 10/1/1985  | Current RS PBS:                 | 49,593    |   |
|   | Comparison Bed       | 120        | <b>Effective PBS Limitation</b> | 3,420,000 |   |

|  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 45.2754   | 45.2754   | 3.3067                     | 41.9687                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 82.3270<br>48.4232<br>13.6500<br>0.0000<br>0.0000 | 82.3270<br>48.4232<br>16.7226<br>0.0000<br>0.0000 | 6.0128<br>3.5366<br>1.2213 | 76.3142<br>44.8866<br>15.5013 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.4842<br>\$8.6851         |  |
| Totals   | 189.6756  | 192.7482  | 14.0774                    | 204.8401                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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         | • •        |
|--------------------------------|----------------------------|-----------------------------------|-----------------|------------|
| 440 Phippen Care Road          | 12/01/2007-11/30/2008      | Number of Beds: 88                | Superior:       | 0          |
| Dania Beach FL 33004           | Days In CR 366             | Maximum: <b>32,208</b>            | Standard:       | 184        |
| County: Broward[6]             | First Used: <b>2007/07</b> | Max Annualized: 32,120            | Conditional:    | 0          |
| Region: South[2] Area: 10      | Last Used: <b>2011/07</b>  | Total Patient: 28,727             | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>6,320</b>            | Inflat          | ion        |
| Current Class South Small [3]  | Initial CR? False          | Medicaid: <b>22,207</b>           | FY Index:       | 1.16484995 |
| Class at 1/94: South Small [3] | Medicaid Utilization       | 77.30358%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 89.19213%                         | Cost:           | 1.00000000 |
| Open Date: 2/1/1984            | Statewide Low Occupan      | recy Threshold: <b>79.31440%</b>  | Target:         | 1.01620550 |
| Acquired Date: <b>2/1/1984</b> | Medicaid Low Occupan       | cy Threshold: <b>41.94060%</b>    | DC FY Index:    | 1.13265957 |
| Entered Medicaid 2/1/1984      | Low Occupancy Adjusti      | ment Factor: 112.45389%           | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/28/2007  | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:   | 1.00000000 |
| Previous Med # <b>255041</b>   |                            |                                   |                 |            |
|                                |                            |                                   | PS Target:      | 1.02315072 |

Rate Calculations Item Description Operating Direct InDirect Property ROE Totals 1 Total Cost 1,313,944 0 2,190,396 1,485,200 664,878 5,654,418 1a Audit Adjustments 2 59.1680 98.6354 66.8798 29.9400 254.6232 Cost Per Diem 3 59.1680 98.6354 66.8798 Cost Per Diem Inflated 4 Low Occupancy Adjustment 5 29.9400 254.6232 Occupancy Adjusted/Inflated Per Diem 59.1680 98.6354 66.8798 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 13,6500 Cost Based Class Ceilings 59.2863 102.7706 78.6955 9 60.7984 70.2905 Prior Semester: Class Ceiling Target Base 10 61.7837 71.4296 Target Rate Class Ceiling 10a New Provider Target Limitation 51.1813 59.9316 10b | Base for line 10a 50.0232 58.5755 11 Lesser of 5,7,8,10, 10a 51.1813 98.6354 59.9316 13.6500 223.3983 12/13 Medicaid Adjustment Rate 14 13.6500 Prospective Per Diem 11 51.1813 98.6354 59.9316 223.3983 Usual and Customary Limitations not applied after 7/1/2002 15 Inflated Usual & Customary Charge

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





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Cross Pointe Care Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 5/1/2000  |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1984/01   |
| Indexed Asset Value  | 2,360,024 |
| FRVS Base Asset:     | 1,418,704 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.041880  |
|                      |           |

| Mortgage Information |          |          |  |  |
|----------------------|----------|----------|--|--|
| Amount: 0.00         |          |          |  |  |
| Type:                | None [1] |          |  |  |
| < 60% of Base:       | True     |          |  |  |
| Interest Rate:       | 4.7500   | <b>%</b> |  |  |
| Chase Rate:          | 4.7500   | <b>%</b> |  |  |
| Amortization Rate:   | 4.7500   | <b>%</b> |  |  |
| Interest Only:       | True     |          |  |  |
| Yearly Payment:      | 88,429   |          |  |  |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |
|-----------------|------------------------------|----------|--|--|
|                 | Total Amount                 | Per Diem |  |  |
| 80% Capital(1): | 1,888,019                    | 3.0590   |  |  |
| 20% ROE(2):     | 472,005                      | 0.6838   |  |  |
| Insurance Cost( | 3): <b>65,000</b>            | 2.2627   |  |  |
| Taxes Cost(3):  | 45,000                       | 1.5665   |  |  |
| Home Office(3)  | ): <b>0</b>                  | 0.0000   |  |  |
| Replacement(38  | <b>§</b> 4): <b>0</b>        | 0.0000   |  |  |
| Total FRVS P    | D:                           | 7.5720   |  |  |

- (1) 80% Capital (\$1,888,019) amortized at 4.7500% for 20 years Interest of \$88,429 divided by annual available days (32,120) divided by Occup. Adj. (0.9000) = \$3.0590
- (2) 20% ROE (\$472,005) times the ROE factor ( 0.041880) divided by annual available days (32,120) divided by Occup. Adj. (0.9000) = \$0.6838
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 88          | Effective PBS Limitation | 2,508,000 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS   |  |                            |                              |  |
|--|---|--|----------------------------|------------------------------|--|
| Components   | Cost  | FRVS   | MTA*                       | Final Component              |  |
| Operating  | 51.1813   | 51.1813  | 3.7380                     | 47.4433                      |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 98.6354<br>59.9316<br>13.6500<br>0.0000<br>0.0000 | 98.6354<br>59.9316<br>7.5720<br>0.0000<br>0.0000 | 7.2039<br>4.3771<br>0.5530 | 91.4315<br>55.5545<br>7.0190 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 222 2002  | 217 2202   | 47.0700                    | \$16.3878<br>\$8.6851        |  |
| Totals   | 223.3983  | 217.3203   | 15.8720                    | 226.5212                     |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Cross Terrace Rehabilitation 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]

| Type of Ownership. Trivate For profit [1] CHOW Status based of this Cost Report. Non-Related Farty (INRI) CHOW [4] |                            |                                |                               |            |  |  |
|--|----------------------------|--------------------------------|-------------------------------|------------|--|--|
| Provider Information Cost Report (CR)  |                            | Patient Days                   | Ratings                       | Days       |  |  |
| 1351 San Christopher Drive   | 12/28/2007-06/30/2008      | Number of Beds: 104            | Superior:                     | 0          |  |  |
| Dunedin FL 34698   | Days In CR 186             | Maximum: 19,344                | Standard:                     | 184        |  |  |
| County: Pinellas[52]   | First Used: <b>2007/07</b> | Max Annualized: 37,960         | Conditional:                  | 0          |  |  |
| Region: Central[3] Area: 5   | Last Used: <b>2011/07</b>  | Total Patient: 15,606          | Total:                        | 184        |  |  |
| Control Private For profit [1]   | Unaudited [3]              | Medicare: <b>4,309</b>         | Inflat                        | ion        |  |  |
| Current Class Central Large [6]  | Initial CR? False          | Medicaid: <b>10,093</b>        | FY Index:                     | 1.15516097 |  |  |
| Class at 1/94: North Large [2]   | Medicaid Utilization       | 64.67384%                      | Semester Index:               | 1.26086800 |  |  |
| Operating Ex > 18 months [1]   | Occupancy:                 | 80.67618%                      | Cost:                         | 1.09150848 |  |  |
| Open Date: 5/1/1979  | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b> |                               | 1.01620550 |  |  |
| Acquired Date: 5/1/1979  | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b> | DC FY Index:                  | 1.12700000 |  |  |
| Entered Medicaid 5/1/1979  | Low Occupancy Adjustr      | ment Factor: 101.71694%        | DC Sem Index:                 | 1.19750000 |  |  |
| Med # Active Date: 12/28/2007  | Weighted Low Occ Adju      | ustment Factor: 100.0000%      | DC Sell Thuck.  DC Inflation: | 1.06255546 |  |  |
| Previous Med # <b>260363</b>   |                            |                                |                               |            |  |  |
|  |                            |                                | PS Target:                    | 1.02315072 |  |  |

|       |   | R                | ate Calculations    |                    |          |     |           |
|-------|---|------------------|---------------------|--------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect           | Property | ROE | Totals    |
| 1     | Total Cost                                | 454,542          | 1,085,368           | 404,934            | 307,130  | 0   | 2,251,974 |
| 1a    | Audit Adjustments                         |                  |                     |                    |          |     |           |
| 2     | Cost Per Diem                             | 45.0354          | 107.5367            | 40.1203            | 30.4300  |     | 223.1224  |
| 3     | Cost Per Diem Inflated                    | 49.1565          | 114.2637            | 43.7916            |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                    |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 49.1565          | 114.2637            | 43.7916            | 30.4300  |     | 237.6418  |
| 5a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                    |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 48.9334          |                     | 46.1145            |          |     |           |
| 7     | Provider Target Rate                      | 50.0662          |                     | 47.1821            |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                    |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044            | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439            |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375            |          |     |           |
| 10a   | New Provider Target Limitation            | 44.3075          |                     | 47.1821            |          |     |           |
| 10b   | Base for line 10a                         | 43.3050          |                     | 46.1145            |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 44.3075          | 96.2960             | 43.7916            | 13.6500  |     | 198.0451  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.5897              | 0.7229             |          |     |           |
| 14    | Prospective Per Diem 11                   | 44.3075          | 97.8857             | 44.5145            | 13.6500  |     | 200.3577  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | t applied after 7/ | 1/2002   |     |           |





<del>20</del>5.25

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Cross Terrace Rehabilitation Center**

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1979/01   |
| Indexed Asset Value  | 2,226,347 |
| FRVS Base Asset:     | 1,371,112 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.036670  |
|                      |           |

| Mortgage Information        |                    |          |  |  |  |
|-----------------------------|--------------------|----------|--|--|--|
| Amount: <b>2,469,167.00</b> |                    |          |  |  |  |
| Type:                       | Type: Variable [3] |          |  |  |  |
| < 60% of Base:              | False              |          |  |  |  |
| Interest Rate:              | 5.3200             | <b>%</b> |  |  |  |
| Chase Rate:                 | 4.2500             | <b>%</b> |  |  |  |
| Amortization Rate:          | 5.3200             | <b>%</b> |  |  |  |
| Interest Only:              | False              |          |  |  |  |
| Yearly Payment:             | nt: <b>144,857</b> |          |  |  |  |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |  |
|-----------------|------------------------------|----------|--|--|--|
|                 | Total Amount                 | Per Diem |  |  |  |
| 80% Capital(1): | 1,781,078                    | 4.2400   |  |  |  |
| 20% ROE(2):     | 445,269                      | 0.4779   |  |  |  |
| Insurance Cost( | 3): <b>41,514</b>            | 2.6601   |  |  |  |
| Taxes Cost(3):  | 24,388                       | 1.5627   |  |  |  |
| Home Office(3)  | <b>0</b>                     | 0.0000   |  |  |  |
| Replacement(38  | <b>§</b> 4): <b>22,988</b>   | 0.0000   |  |  |  |
| Total FRVS P    | D:                           | 8.9407   |  |  |  |

- (1) 80% Capital (\$1,781,078) amortized at 5.3200% for 20 years Principal & Interest of \$144,857 divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$4.2400
- (2) 20% ROE (\$445,269) times the ROE factor (0.036670) divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$0.4779
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 104         | Effective PBS Limitation | 2,964,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                                   |  |  |
|--|---|--|----------------------------|-----------------------------------|--|--|
| Components Cost FRVS MTA* Final Component                          |   |  |                            |                                   |  |  |
| Operating  | 44.3075   | 44.3075  | 3.2360                     | 41.0715                           |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 97.8857<br>44.5145<br>13.6500<br>0.0000<br>0.0000 | 97.8857<br>44.5145<br>8.9407<br>0.0000<br>0.0000 | 7.1491<br>3.2511<br>0.6530 | 90.7366<br>41.2634<br>8.2877      |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 200.3577  | 195.6484   | 14.2892                    | \$15.2089<br>\$8.6851<br>205.2532 |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





210.32

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## Florida Baptist Retirement Center

Type of Cost Report:Cost Settled Interim New Facility[6] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership: Church Non-Profit [2] | CHOW Status based on this C | Cost Report: New Provider[2] |
|--|-----------------------------|------------------------------|
|--|-----------------------------|------------------------------|

| Provider Information           | Cost Report (CR)           | Patient Days                      | Ratings Days                      |
|--------------------------------|----------------------------|-----------------------------------|-----------------------------------|
| 1006 33rd St.                  | 07/30/2008-12/31/2009      | Number of Beds: 24                | Superior: 0                       |
| Vero Beach FL 32960            | Days In CR 520             | Maximum: <b>12,480</b>            | Standard: 184                     |
| County: Indian River[31]       | First Used: <b>2008/07</b> | Max Annualized: <b>8,760</b>      | Conditional: 0                    |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient: 11,774             | Total: <b>184</b>                 |
| Control Church Non-Profit [2]  | Unaudited [3]              | Medicare: 0                       | Inflation                         |
| Current Class South Small [3]  | Initial CR? False          | Medicaid: <b>2,013</b>            | FY Index: <b>1.19034241</b>       |
| Class at 1/94: South Small [3] | Medicaid Utilization       | 17.09699%                         | Semester Index: <b>1.26086800</b> |
| Operating Ex > 18 months [1]   | Occupancy:                 | 94.34295%                         | Cost: 1.05924815                  |
| Open Date: 1/1/1955            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target: 1.01620550                |
| Acquired Date: 1/1/1955        | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index: 1.15683180           |
| Entered Medicaid 7/30/2008     | Low Occupancy Adjustr      | ment Factor: 118.94807%           | DC Sem Index: 1.19750000          |
| Med # Active Date: 7/30/2008   | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation: 1.03515481          |
| Previous Med #                 |                            |                                   | 1,00010101                        |
|                                |                            |                                   | PS Target: 1.02315072             |
|                                | Rate Cal                   | lculations                        |                                   |

| Direct |
|--------|

|       |   |                  | tare careararrens   |                     |          |     |          |
|-------|---|------------------|---------------------|---------------------|----------|-----|----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals   |
| 1     | Total Cost                                | 96,807           | 183,949             | 142,100             | 9,622    | 0   | 432,478  |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |          |
| 2     | Cost Per Diem                             | 48.0909          | 91.3805             | 70.5912             | 4.7799   |     | 214.8425 |
| 3     | Cost Per Diem Inflated                    | 50.9402          | 94.5930             | 74.7736             |          |     |          |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |          |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 50.9402          | 94.5930             | 74.7736             | 4.7799   |     | 225.0867 |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |          |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |          |
| 6     | Prior Semester: Provider Target Base      | 50.1478          |                     | 73.6105             |          |     |          |
| 7     | Provider Target Rate                      | 51.3088          |                     | 75.3146             |          |     |          |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |          |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |          |
| 8     | Cost Based Class Ceilings                 | 59.2863          | 102.7706            | 78.6955             | 13.6500  |     |          |
| 9     | Prior Semester: Class Ceiling Target Base | 60.7984          |                     | 70.2905             |          |     |          |
| 10    | Target Rate Class Ceiling                 | 61.7837          |                     | 71.4296             |          |     |          |
| 10a   | New Provider Target Limitation            | 61.5256          |                     | 68.0167             |          |     |          |
| 10b   | Base for line 10a                         | 60.1335          |                     | 66.4777             |          |     |          |
| 11    | Lesser of 5,7,8,10, 10a                   | 50.9402          | 94.5930             | 68.0167             | 4.7799   |     | 218.3298 |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |          |
| 14    | Prospective Per Diem 11                   | 50.9402          | 94.5930             | 68.0167             | 4.7799   |     | 218.3298 |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |          |





210.32

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## Florida Baptist Retirement Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 7/30/2008 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1971/07   |
| Indexed Asset Value  | 256,056   |
| FRVS Base Asset:     | 0         |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031030  |
|                      |           |

| Mortgage Information |          |          |  |  |
|----------------------|----------|----------|--|--|
| Amount:              |          | 0.00     |  |  |
| Type:                | None [1] |          |  |  |
| < 60% of Base:       | True     |          |  |  |
| Interest Rate:       | 0.0000   | <b>%</b> |  |  |
| Chase Rate:          | 6.0000   | <b>%</b> |  |  |
| Amortization Rate:   | 6.0000   | <b>%</b> |  |  |
| Interest Only:       | True     |          |  |  |
| Yearly Payment:      | 12       | ,142     |  |  |

| Calculation of FRVS Per Diem |                      |          |  |  |  |
|------------------------------|----------------------|----------|--|--|--|
| 7                            | Total Amount         | Per Diem |  |  |  |
| 80% Capital(1):              | 204,845              | 1.5401   |  |  |  |
| 20% ROE(2):                  | 51,211               | 0.2016   |  |  |  |
| Insurance Cost(3)            | ): <b>26,239</b>     | 2.2286   |  |  |  |
| Taxes Cost(3):               | 0                    | 0.0000   |  |  |  |
| Home Office(3):              | 0                    | 0.0000   |  |  |  |
| Replacement(3&               | <b>4</b> ): <b>0</b> | 0.0000   |  |  |  |
| Total FRVS PD                | )•                   | 3.9703   |  |  |  |

- (1) 80% Capital (\$204,845) amortized at 6.0000% for 20 years Interest of \$12,142 divided by annual available days (8,760) divided by Occup. Adj. (0.9000) = \$1.5401
- (2) 20% ROE (\$51,211) times the ROE factor (0.031030) divided by annual available days (8,760) divided by Occup. Adj. (0.9000) = \$0.2016
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination     |          | Used Per Bed Standard:   | 10,669  |  |
|------------------------------------|----------|--------------------------|---------|--|
| Comparison Date:<br>Comparison Bed | 1/1/1972 | Current RS PBS:          | 49,593  |  |
| Comparison Bed                     | 24       | Effective PBS Limitation | 256,056 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |                            |                              |  |  |
|--|--|--|----------------------------|------------------------------|--|--|
| Components Cost FRVS MTA* Final Component                          |  |  |                            |                              |  |  |
| Operating  | 50.9402  | 50.9402  | 3.7204                     | 47.2198                      |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 94.5930<br>68.0167<br>4.7799<br>0.0000<br>0.0000 | 94.5930<br>68.0167<br>3.9703<br>0.0000<br>0.0000 | 6.9086<br>4.9676<br>0.2900 | 87.6844<br>63.0491<br>3.6803 |  |  |
| Supplemental Rate Add-on   |  |  |                            | \$8.6851                     |  |  |
| Totals   | 218.3298   | 217.5202   | 15.8866                    | 210.3187                     |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





229.67

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## Village Place 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]

| Days In CR   365   Maximum:   37,960   Standard:   184   County: Charlotte   FL 33952   County: Charlotte   First Used:   2011/07   Max Annualized:   37,960   Total Patient:   33,186   Conditional:   0   Total Patient:   33,186   Control Private For profit   1   Current Class   South Large   4   Class at 1/94:   South Large   4   Operating Ex   > 18 months   1   Open Date:   7/1/1987   Acquired Date:   7/1/1987   Acquired Date:   7/1/1987   Acquired Medicaid   9/22/1987   Medicaid Low Occupancy Threshold:   Active Date:   9/30/2008   Previous Med #   317179   Medicaid Low Occ Adjustment Factor:   100.00000%   PS Target:   1.02315072   PS Target:   1.02315072 | Provider Information  | Cost Report (CR)  | Patient Days  | Ratings Days  |
|--|---|---|---|---|
| Days In CR   365   Maximum:   37,960   Standard:   184   County: Charlotte   8   First Used:   2011/07   Max Annualized:   37,960   Total:   184   Conditional:   0   Total:   184   | 2370 Harbor Blvd.   | 01/01/2010-12/31/2010   | Number of Beds: 104   | Superior: 0   |
| Class at 1/94:         South Large [4]         Medicaid Utilization         42.46972%         Semester Index:         1.26086800           Operating Ex  | Port Charlotte FL 33952 County: Charlotte[8] Region: South[2] Area: 8   | First Used: 2011/07<br>Last Used: 2011/07   | Maximum:       37,960         Max Annualized:       37,960         Total Patient:       33,186  | Conditional: 0 Total: 184   |
|  | Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 7/1/1987 Acquired Date: 7/1/1987 Entered Medicaid 9/22/1987 Med # Active Date: 9/30/2008 | Initial CR? False  Medicaid Utilization Occupancy: Statewide Low Occupan Medicaid Low Occupan Low Occupancy Adjustr | Medicaid:       14,094         42.46972%       87.42360%         87.42360%       79.31440%         87.42360%       11.94060%         110.22413% | FY Index: 1.22078676 Semester Index: 1.26086800 Cost: 1.03283230 Target: 1.01620550 DC FY Index: 1.17400000 DC Sem Index: 1.19750000 DC Inflation: 1.02001704 |

|       | Rate Calculations                         |                  |                     |                     |          |        |           |
|-------|---|------------------|---------------------|---------------------|----------|--------|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE    | Totals    |
| 1     | Total Cost                                | 785,289          | 1,338,203           | 895,443             | 354,887  | 10,984 | 3,384,806 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |        |           |
| 2     | Cost Per Diem                             | 55.7180          | 94.9484             | 63.5336             | 25.1800  | 0.7793 | 240.1593  |
| 3     | Cost Per Diem Inflated                    | 57.5474          | 96.8490             | 65.6196             |          |        |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |        |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 57.5474          | 96.8490             | 65.6196             | 25.1800  | 0.7793 | 245.9753  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |        |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |        |           |
| 6     | Prior Semester: Provider Target Base      | 66.1808          |                     | 63.6170             |          |        |           |
| 7     | Provider Target Rate                      | 67.7129          |                     | 65.0898             |          |        |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |        |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |        |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999             | 13.6500  |        |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989             |          |        |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210             |          |        |           |
| 10a   | New Provider Target Limitation            | 52.6827          |                     | 59.4379             |          |        |           |
| 10b   | Base for line 10a                         | 51.4907          |                     | 58.0930             |          |        |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 51.1535          | 96.8490             | 57.8210             | 13.6500  | 0.7793 | 220.2528  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |        |           |
| 14    | Prospective Per Diem 11                   | 51.1535          | 96.8490             | 57.8210             | 13.6500  | 0.7793 | 220.2528  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | nary Limitations no | ot applied after 7/ | 1/2002   |        |           |





229.67

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## Village Place Health and Rehab Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 9/22/1987 |
|----------------------|-----------|
| Year of Phase-In/ Fu | 11:       |
| RS to Start Calcs:   | 1987/07   |
| Indexed Asset Value  | 5,127,331 |
| FRVS Base Asset:     | 3,036,280 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027600  |
|                      |           |

| Mortgage Information |           |          |  |
|----------------------|-----------|----------|--|
| Amount:              | 5,200,000 | 0.00     |  |
| Type:                | Fixed [2] |          |  |
| < 60% of Base:       | False     |          |  |
| Interest Rate:       | 8.0000    | <b>%</b> |  |
| Chase Rate:          | 5.0000    | <b>%</b> |  |
| Amortization Rate:   | 8.0000    | <b>%</b> |  |
| Interest Only:       | False     |          |  |
| Yearly Payment:      | 411,7     | 16       |  |

| Calculation       | n of FRVS Per    | Diem     |
|-------------------|------------------|----------|
| Γ                 | Total Amount     | Per Diem |
| 80% Capital(1):   | 4,101,865        | 12.0512  |
| 20% ROE(2):       | 1,025,466        | 0.8284   |
| Insurance Cost(3) | ): <b>72,346</b> | 2.1800   |
| Taxes Cost(3):    | 46,918           | 1.4138   |
| Home Office(3):   | 34,571           | 1.0417   |
| Replacement(3&4   | 4): 55,654       | 0.0000   |
| Total FRVS PD     | •                | 17.5151  |

- (1) 80% Capital (\$4,101,865) amortized at 8.0000% for 20 years Principal & Interest of \$411,716 divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$12.0512
- (2) 20% ROE (\$1,025,466) times the ROE factor (0.027600) divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$0.8284
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |          | Used Per Bed Standard:          | 29,195    |  |
|--------------------------------|----------|---------------------------------|-----------|--|
| Comparison Date:               | 1/1/1987 | Current RS PBS:                 | 49,593    |  |
| Comparison Bed                 | 104      | <b>Effective PBS Limitation</b> | 3,036,280 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |   |  |  |  |
|--|--|--|---|--|--|--|
| Components   | Cost   | FRVS   | MTA*  | Final Component                                    |  |  |
| Operating  | 51.1535  | 51.1535  | 3.7360  | 47.4175  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 96.8490<br>57.8210<br>13.6500<br>0.7793<br>-0.7793 | 96.8490<br>57.8210<br>17.5151<br>0.7794<br>-0.7794 | 7.0734<br>4.2230<br>1.2792<br>0.0569<br>-0.0569 | 89.7756<br>53.5980<br>16.2359<br>0.7225<br>-0.7225 |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 219.4735   | 223.3386   | 16.3116   | \$13.9586<br>\$8.6851<br>229.6707                  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





216.15

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

| Type of Ownership: Private F      | or profit [1] | CHOW Status        | s based o   | n this Cos | st Keport: N   | ew Provide | r[2]            |            |
|-----------------------------------|---------------|--------------------|-------------|------------|----------------|------------|-----------------|------------|
| Provider Information              |               | Cost Report (CI    | ₹)          |            | Patient Day    | /S         | Ratings         | Days       |
| 2144 Welbilt Boulevard            | 11/           | 25/2008-12/31      | /2009       | Number of  | of Beds:       | 120        | Superior:       | 0          |
| Trinity FL 34655                  | Days          | In CR              | 402         | Maximun    | n:             | 48,240     | Standard:       | 184        |
| County: Pasco[51]                 | First U       | Used: <b>2008</b>  | <b>3/07</b> | Max Ann    | ualized:       | 43,800     | Conditional:    |            |
| Region: Central[3] Area:          | 5 Last U      | Jsed: <b>201</b> 1 | 1/07        | Total Pat  | ient:          | 33,792     | Total:          | 184        |
| Control Private For profit        | [1] Una       | udited [3]         |             | Medicare   | :              | 13,613     | Infla           | tion       |
| Current Class Central Larg        | e [6] Initial | CR? True           |             | Medicaid   | :              | 12,677     | FY Index:       | 1.19387802 |
| Class at 1/94: <b>North Large</b> | [2]           | Medicaid Utiliz    | ation       |            | 37             | 7.51480%   | Semester Index: | 1.26086800 |
| Operating Ex > 18 months          | [1]           | Occupancy:         |             |            | 70             | 0.04975%   | Cost:           | 1.05611124 |
| Open Date: 11/19/2                | 007           | Statewide Low      | Occupan     | cy Thresho | old: <b>79</b> | 0.31440%   | Target:         | 1.01620550 |
| Acquired Date: 11/19/2            | 007           | Medicaid Low       | Occupano    | cy Thresho |                | .94060%    | DC FY Index:    | 1.15950000 |
| Entered Medicaid 11/25/2          | 008           | Low Occupancy      | y Adjustn   | nent Facto | r: <b>88</b>   | 3.31908%   | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 11/25/20       | 008           | Weighted Low       | Occ Adju    | ıstment Fa | ctor: 100      | 0.00000%   | DC Inflation:   | 1.03277275 |
| Previous Med #                    |               |                    |             |            |                |            |                 |            |
|                                   |               |                    |             |            |                |            | PS Target:      | 1.02315072 |
|                                   |               |                    | Rate Cal    | culations  |                |            |                 |            |
| Item Description                  |               | Operating          | Di          | rect       | InDirect       | Propert    | ry ROE          | Totals     |
| 1 Total Cost                      |               | 669 781            | 1.2         | 003 655    | 9/2 280        | 645        | 259 0           | 3 460 975  |

|       | 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             | 50.9000  |     | 273.0121  |
| 3     | Cost Per Diem Inflated                    | 55.7989          | 98.0596             | 78.5006             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 55.7989          | 98.0596             | 78.5006             | 50.9000  |     | 283.2591  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 55.0584          |                     | 77.4588             |          |     |           |
| 7     | Provider Target Rate                      | 56.3330          |                     | 79.2520             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            | 46.1514          |                     | 52.1595             |          |     |           |
| 10b   | Base for line 10a                         | 45.1071          |                     | 50.9793             |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 46.1514          | 96.2960             | 52.1595             | 13.6500  |     | 208.2569  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 46.1514          | 96.2960             | 52.1595             | 13.6500  |     | 208.2569  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





216.15

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Trinity Regional Rehab Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:         | 11/25/2008 |
|---------------------|------------|
| Year of Phase-In/Fu | 11:        |
| RS to Start Calcs:  | 2007/07    |
| Indexed Asset Value | 5,708,012  |
| FRVS Base Asset:    | 0          |
| Occup Adj Factor:   | 0.9000     |
| ROE Factor          | 0.029040   |
|                     |            |

| Mortgage Information        |             |          |  |  |
|-----------------------------|-------------|----------|--|--|
| Amount: <b>8,729,094.00</b> |             |          |  |  |
| Type:                       | Variable [3 | 1        |  |  |
| < 60% of Base:              | False       |          |  |  |
| Interest Rate:              | 3.9400      | <b>%</b> |  |  |
| Chase Rate:                 | 4.0000      | <b>%</b> |  |  |
| Amortization Rate:          | 3.9400      | <b>%</b> |  |  |
| Interest Only:              | False       |          |  |  |
| Yearly Payment:             | 330,3       | 329      |  |  |

| Calculation of FRVS Per Diem |                   |          |  |  |  |  |
|------------------------------|-------------------|----------|--|--|--|--|
| Т                            | Total Amount      | Per Diem |  |  |  |  |
| 80% Capital(1):              | 4,566,410         | 8.3797   |  |  |  |  |
| 20% ROE(2):                  | 1,141,602         | 0.8410   |  |  |  |  |
| Insurance Cost(3)            | ): <b>111,119</b> | 3.2883   |  |  |  |  |
| Taxes Cost(3):               | 85,862            | 2.5409   |  |  |  |  |
| Home Office(3):              | 20,995            | 0.6213   |  |  |  |  |
| Replacement(3&4              | 4): <b>1,706</b>  | 0.0000   |  |  |  |  |
| Total FRVS PD                | •                 | 15.6712  |  |  |  |  |

- (1) 80% Capital (\$4,566,410) amortized at 3.9400% for 20 years Principal & Interest of \$330,329 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.3797
- (2) 20% ROE (\$1,141,602) times the ROE factor (0.029040) 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 De | termination | Used Per Bed Standard:   | 46,708    |
|---------------------|-------------|--------------------------|-----------|
| Comparison Date:    | 1/1/2008    | Current RS PBS:          | 49,593    |
| Comparison Bed      | 120         | Effective PBS Limitation | 5,604,960 |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |  |  |
| Operating  | 46.1514   | 46.1514   | 3.3707                     | 42.7807                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 96.2960<br>52.1595<br>13.6500<br>0.0000<br>0.0000 | 96.2960<br>52.1595<br>15.6712<br>0.0000<br>0.0000 | 7.0330<br>3.8095<br>1.1446 | 89.2630<br>48.3500<br>14.5266 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$12.5462<br>\$8.6851         |  |  |  |
| Totals   | 208.2569  | 210.2781  | 15.3578                    | 216.1516                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





190.00

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Braden River Care Center**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership | p: Private For pro | ofit [1] CHOW | ' Status based on | ı this Cost Report: No Change[1 | ij |
|-------------------|--------------------|---------------|-------------------|---------------------------------|----|
|                   |                    |               |                   |                                 |    |

| Provider Information            | Cost Report (CR)           | Patient Days    |            | Ratings Days    |            |
|---------------------------------|----------------------------|-----------------|------------|-----------------|------------|
| 2010 Manatee Avenue             | 05/01/2010-12/31/2010      | Number of Beds: | 208        | Superior:       | 0          |
| Bradenton FL 34208              | Days In CR 245             | Maximum:        | 50,960     | Standard:       | 184        |
| County: Manatee[41]             | First Used: <b>2011/07</b> | Max Annualized: | 75,920     | Conditional:    | 0          |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient:  | 40,524     | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare:       | 8,027      | Inflati         | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid:       | 28,739     | FY Index:       | 1.22417738 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       |                 | 70.91847%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 |                 | 79.52119%  | Cost:           | 1.02997165 |
| Open Date: 1/1/1964             | Statewide Low Occupan      | cy Threshold:   | 79.31440%  | Target:         | 1.01620550 |
| Acquired Date: 1/1/1964         | Medicaid Low Occupand      | cy Threshold:   | 41.94060%  | DC FY Index:    | 1.17566608 |
| Entered Medicaid 1/1/1971       | Low Occupancy Adjustr      | ment Factor:    | 100.26072% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 11/1/2008    | Weighted Low Occ Adju      | ustment Factor: | 100.00000% | DC Inflation:   | 1.01857153 |
| Previous Med # <b>265667</b>    |                            |                 |            |                 |            |
|                                 |                            |                 |            | PS Target:      | 1.02315072 |
|                                 | Rate Ca                    | lculations      |            |                 |            |

|      | Rate Calculations                         |           |           |           |          |     |           |
|------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item | Description                               | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1    | Total Cost                                | 1,115,831 | 2,381,730 | 1,152,549 | 911,601  | 0   | 5,561,711 |
| 1a   | Audit Adjustments                         |           |           |           |          |     |           |
| 2    | Cost Per Diem                             | 38.8264   | 82.8745   | 40.1040   | 31.7200  |     | 193.5249  |
| 3    | Cost Per Diem Inflated                    | 39.9901   | 84.4136   | 41.3060   |          |     |           |
| 4    | Low Occupancy Adjustment                  |           |           |           |          |     |           |
| 5    | Occupancy Adjusted/Inflated Per Diem      | 39.9901   | 84.4136   | 41.3060   | 31.7200  |     | 197.4297  |
| 5a   | Interim Adjustment                        |           |           |           |          |     |           |
| 5b   | Interim Adjusted Per Diem                 |           |           |           |          |     |           |
| 6 7  | Prior Semester: Provider Target Base      | 41.9160   |           | 46.0910   |          |     |           |
|      | Provider Target Rate                      | 42.8864   |           | 47.1580   |          |     |           |
| 7a   | Interim Adjustment                        |           |           |           |          |     |           |
| 7b   | Interim Adjusted Provider Target Rate     |           |           |           |          |     |           |
| 8    | Cost Based Class Ceilings                 | 49.6383   | 96.2960   | 61.3044   | 13.6500  |     |           |
| 9    | Prior Semester: Class Ceiling Target Base | 47.7921   |           | 55.1439   |          |     |           |

| 10a   | New Provider Target Limitation    | 42.4578  |         | 47.2737 |         |  |          |
|-------|-----------------------------------|--|---------|---------|---------|--|----------|
| 10b   | Base for line 10a                 | 41.4971  |         | 46.2040 |         |  |          |
| 11    | Lesser of 5,7,8,10, 10a           | 39.9901  | 84.4136 | 41.3060 | 13.6500 |  | 179.3597 |
| 12/13 | Medicaid Adjustment Rate          |  | 1.9865  | 0.9721  |         |  |          |
| 14    | Prospective Per Diem 11           | 39.9901  | 86.4001 | 42.2781 | 13.6500 |  | 182.3183 |
| 15    | Inflated Usual & Customary Charge | Usual and Customary Limitations not applied after 7/1/2002 |         |         |         |  |          |

56.0375

Provider has submitted Supplemental Schedule.

Inflated Usual & Customary Charge

15

Target Rate Class Ceiling

48.5666





190.00

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Braden River Care Center**

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:           | 8/1/1994  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1971/07   |
| Indexed Asset Value   | 4,159,549 |
| FRVS Base Asset:      | 1,984,948 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.025000  |
|                       |           |

| Mortgage Information        |        |          |  |  |  |
|-----------------------------|--------|----------|--|--|--|
| Amount: <b>4,900,000.00</b> |        |          |  |  |  |
| Type: <b>Fixed [2]</b>      |        |          |  |  |  |
| < 60% of Base:              | False  |          |  |  |  |
| Interest Rate:              | 8.5000 | <b>%</b> |  |  |  |
| Chase Rate:                 | 7.7500 | <b>%</b> |  |  |  |
| Amortization Rate:          | 8.5000 | <b>%</b> |  |  |  |
| Interest Only:              | False  |          |  |  |  |
| Yearly Payment: 346,536     |        |          |  |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |  |
|------------------------------|--------------------|----------|--|--|--|
| ,                            | Total Amount       | Per Diem |  |  |  |
| 80% Capital(1):              | 3,327,639          | 5.0717   |  |  |  |
| 20% ROE(2):                  | 831,910            | 0.3044   |  |  |  |
| Insurance Cost(3             | 8): 83,863         | 2.0695   |  |  |  |
| Taxes Cost(3):               | 53,305             | 1.3154   |  |  |  |
| Home Office(3):              | 0                  | 0.0000   |  |  |  |
| Replacement(3&               | (4): <b>10,379</b> | 0.0000   |  |  |  |
| Total FRVS PD                | ):                 | 8.7610   |  |  |  |

- (1) 80% Capital (\$3,327,639) amortized at 8.5000% for 20 years Principal & Interest of \$346,536 divided by annual available days (75,920) divided by Occup. Adj. (0.9000) = \$5.0717
- (2) 20% ROE (\$831,910) times the ROE factor (0.025000) divided by annual available days (75,920) divided by Occup. Adj. (0.9000) = \$0.3044
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 208         | Effective PBS Limitation | 5,928,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                                   |  |  |  |
|--|---|--|----------------------------|-----------------------------------|--|--|--|
| Components   | nponents Cost FRVS MTA* Final Component           |  |                            |                                   |  |  |  |
| Operating  | 39.9901   | 39.9901  | 2.9207                     | 37.0694                           |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 86.4001<br>42.2781<br>13.6500<br>0.0000<br>0.0000 | 86.4001<br>42.2781<br>8.7610<br>0.0000<br>0.0000 | 6.3103<br>3.0878<br>0.6399 | 80.0898<br>39.1903<br>8.1211      |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 182.3183  | 177.4293   | 12.9587                    | \$16.8483<br>\$8.6851<br>190.0040 |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





209.55

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## Osceola 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]

| Type of Ownership. I fivate For pro | iit [1] CIIO W Status bascu ( | on this Cost Report. 140 | Change | l                          |            |
|-------------------------------------|-------------------------------|--------------------------|--------|----------------------------|------------|
| Provider Information                | Cost Report (CR)              | Patient Days             |        | Ratings                    | Days       |
| 4201 W. New Nolte Rd.               | 07/01/2009-06/30/2010         | Number of Beds: 12       | 20     | Superior:                  | 0          |
| St. Cloud FL 34772                  | Days In CR 365                | Maximum:                 | 43,800 | Standard:                  | 184        |
| County: Osceola[49]                 | First Used: <b>2011/07</b>    | Max Annualized:          | 43,800 | Conditional:               | 0          |
| Region: Central[3] Area: 7          | Last Used: <b>2011/07</b>     | Total Patient:           | 40,940 | Total:                     | 184        |
| Control Private For profit [1]      | Unaudited [3]                 | Medicare:                | 5,243  | Inflati                    | on         |
| Current Class Central Large [6]     | Initial CR? False             | Medicaid:                | 24,196 | FY Index:                  | 1.20667423 |
| Class at 1/94: North Large [2]      | Medicaid Utilization          | 59.1                     | 0112%  | Semester Index:            | 1.26086800 |
| Operating Ex > 18 months [1]        | Occupancy:                    | 93.4                     | 7032%  | Cost:                      | 1.04491168 |
| Open Date: 6/11/1991                | Statewide Low Occupan         | cy Threshold: 79.3       | 31440% | Target:                    | 1.01620550 |
| Acquired Date: 6/11/1991            | Medicaid Low Occupand         | cy Threshold: 41.9       | 4060%  | DC FY Index:               | 1.16650000 |
| Entered Medicaid <b>10/28/1991</b>  | Low Occupancy Adjustr         | ment Factor: 117.8       | 84785% | DC F1 Index. DC Sem Index: | 1.19750000 |
| Med # Active Date: 1/1/2009         | Weighted Low Occ Adju         | ustment Factor: 100.0    | 00000% | DC Inflation:              |            |
| Previous Med # 217859               |                               |                          |        |                            | 1.02657523 |
|                                     |                               |                          |        | PS Target:                 | 1.02315072 |

|       |   | F                | Rate Calculations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,057,856        | 1,934,669           | 1,233,354           | 553,363  | 0   | 4,779,242 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 43.7203          | 79.9582             | 50.9735             | 22.8700  |     | 197.5220  |
| 3     | Cost Per Diem Inflated                    | 45.6839          | 82.0831             | 53.2628             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 45.6839          | 82.0831             | 53.2628             | 22.8700  |     | 203.8998  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 49.6245          |                     | 54.3781             |          |     |           |
| 7     | Provider Target Rate                      | 50.7733          |                     | 55.6370             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            | 44.9777          |                     | 52.2640             |          |     |           |
| 10b   | Base for line 10a                         | 43.9600          |                     | 51.0814             |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 44.9777          | 82.0831             | 52.2640             | 13.6500  |     | 192.9748  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.8404              | 0.5351              |          |     |           |
| 14    | Prospective Per Diem 11                   | 44.9777          | 82.9235             | 52.7991             | 13.6500  |     | 194.3503  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





209.55

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## Osceola Health Care Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 10/28/1991 |
|------------------------|------------|
| Year of Phase-In/ Full | 11:        |
| RS to Start Calcs:     | 1991/01    |
| Indexed Asset Value    | 5,410,003  |
| FRVS Base Asset:       | 3,642,240  |
| Occup Adj Factor:      | 0.9000     |
| ROE Factor             | 0.031560   |
|                        |            |

| Mortgage Information |                             |          |  |  |  |  |
|----------------------|-----------------------------|----------|--|--|--|--|
| Amount:              | Amount: <b>5,200,000.00</b> |          |  |  |  |  |
| Type:                | Fixed [2]                   |          |  |  |  |  |
| < 60% of Base:       | False                       |          |  |  |  |  |
| Interest Rate:       | 12.0000                     | <b>%</b> |  |  |  |  |
| Chase Rate:          | 8.0000                      | <b>%</b> |  |  |  |  |
| Amortization Rate:   | 11.0000                     | <b>%</b> |  |  |  |  |
| Interest Only:       | False                       |          |  |  |  |  |
| Yearly Payment:      | 536,0                       | 78       |  |  |  |  |
|                      |                             |          |  |  |  |  |

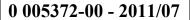
| Calculation of FRVS Per Diem |                   |          |  |  |
|------------------------------|-------------------|----------|--|--|
| ,                            | Total Amount      | Per Diem |  |  |
| 80% Capital(1):              | 4,328,002         | 13.5991  |  |  |
| 20% ROE(2):                  | 1,082,001         | 0.8663   |  |  |
| Insurance Cost(3             | (a): 17,548       | 0.4286   |  |  |
| Taxes Cost(3):               | 54,657            | 1.3351   |  |  |
| Home Office(3):              | 0                 | 0.0000   |  |  |
| Replacement(3&               | (4): <b>1,524</b> | 0.0000   |  |  |
| Total FRVS PD                | <b>)</b> :        | 16.2291  |  |  |

- (1) 80% Capital (\$4,328,002) amortized at 11.0000% for 20 years Principal & Interest of \$536,078 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.5991
- (2) 20% ROE (\$1,082,001) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8663
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| F  | er Bed Standard Detern | nination | Used Per Bed Standard:   | 30,352    |  |
|----|------------------------|----------|--------------------------|-----------|--|
|    | omparison Date:        | 7/1/1990 | Current RS PBS:          | 49,593    |  |
| Co | omparison Bed          | 120      | Effective PBS Limitation | 3,642,240 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | omponents Cost FRVS MTA* Final Component          |   |                            |                               |  |
| Operating  | 44.9777   | 44.9777   | 3.2850                     | 41.6927                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 82.9235<br>52.7991<br>13.6500<br>0.0000<br>0.0000 | 82.9235<br>52.7991<br>16.2291<br>0.0000<br>0.0000 | 6.0563<br>3.8562<br>1.1853 | 76.8672<br>48.9429<br>15.0438 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.3193<br>\$8.6851         |  |
| Totals   | 194.3503  | 196.9294  | 14.3828                    | 209.5510                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





198.22

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Debary Manor**

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 Da  | ıys  | Ratings   | Days   |
|---|---|---|--|---|--|
| 60 N. Highway 17-92 Debary FL 32713 County: Volusia[64] Region: North [1] Area: 4 Control Private For profit [1]  | 12/04/2008-06/30/2009 Days In CR 209 First Used: 2008/07 Last Used: 2011/07 Unaudited [3]   | Number of Beds: Maximum: Max Annualized: Total Patient: Medicare: | 120<br>25,080<br>43,800<br>23,133<br>4,333                             | Superior:<br>Standard:<br>Conditional:<br>Total:  | 184<br>0<br>0<br>184   |
| Control Private For profit [1]  Current Class   North Large [2]  Class at 1/94:   North Large [2]  Operating Ex   > 18 months [1]  Open Date:   7/1/1983  Acquired Date:   7/1/1983  Entered Medicaid   7/1/1983  Med # Active Date:   12/4/2008  Previous Med # 213551 | Initial CR? False  Medicaid Utilization Occupancy: Statewide Low Occupan Medicaid Low Occupan Low Occupancy Adjust Weighted Low Occ Adj | Medicaid:  6 9 ncy Threshold: 7 ncy Threshold: 4 ment Factor: 11  | 14,227<br>51.50089%<br>92.23684%<br>99.31440%<br>61.94060%<br>6.29268% | FY Index: Semester Index: Cost: Target: DC FY Index: DC Sem Index: DC Inflation: PS Target: | 1.18857853<br>1.26086800<br>1.06082010<br>1.01620550<br>1.15550000<br>1.19750000<br>1.03634790<br>1.02315072 |

|       | Rate Calculations                         |           |           |          |          |     |           |
|-------|---|-----------|-----------|----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct    | InDirect | Property | ROE | Totals    |
| 1     | Total Cost                                | 509,221   | 1,125,196 | 673,310  | 379,292  | 0   | 2,687,019 |
| 1a    | Audit Adjustments                         |           |           |          |          |     |           |
| 2     | Cost Per Diem                             | 35.7926   | 79.0888   | 47.3262  | 26.6600  |     | 188.8676  |
| 3     | Cost Per Diem Inflated                    | 37.9695   | 81.9635   | 50.2046  |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |           |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 37.9695   | 81.9635   | 50.2046  | 26.6600  |     | 196.7976  |
| 5a    | Interim Adjustment                        |           |           |          |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |           |          |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 37.5542   |           | 49.6556  |          |     |           |
| 7     | Provider Target Rate                      | 38.4236   |           | 50.8052  |          |     |           |
| 7a    | Interim Adjustment                        |           |           |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |          |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573   | 95.2206   | 58.5089  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463   |           | 53.4956  |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795   |           | 54.3625  |          |     |           |
| 10a   | New Provider Target Limitation            | 42.7847   |           | 52.0339  |          |     |           |
| 10b   | Base for line 10a                         | 41.8166   |           | 50.8565  |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 37.9695   | 81.9635   | 50.2046  | 13.6500  |     | 183.7876  |
| 12/13 | Medicaid Adjustment Rate                  |           | 1.0605    | 0.6496   |          |     |           |
| 14    | Prospective Per Diem 11                   | 37.9695   | 83.0240   | 50.8542  | 13.6500  |     | 185.4977  |
| 15    | 11 1 10 4 1 1 1 0 7/1/2002                |           |           |          |          |     |           |





198.22

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| Debary 1 | Manor |
|----------|-------|
|----------|-------|

**FRVS** 

FRVS Status as of this Semester:

CDAG

| Began FRVS:            | 2/1/1998  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1983/07   |
| Indexed Asset Value    | 4,870,409 |
| FRVS Base Asset:       | 1,460,322 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.027320  |
|                        |           |

| Mortgage Information        |              |          |  |  |
|-----------------------------|--------------|----------|--|--|
| Amount: <b>5,008,973.00</b> |              |          |  |  |
| Type:                       | Variable [3] |          |  |  |
| < 60% of Base:              | False        |          |  |  |
| Interest Rate:              | 8.3750       | <b>%</b> |  |  |
| Chase Rate:                 | 8.5000       | <b>%</b> |  |  |
| Amortization Rate:          | 8.3750       | <b>%</b> |  |  |
| Interest Only:              | False        |          |  |  |
| Yearly Payment:             | 402,0        | 67       |  |  |

| Calculation of FRVS Per Diem |             |          |  |  |
|------------------------------|-------------|----------|--|--|
| Т                            | otal Amount | Per Diem |  |  |
| 80% Capital(1):              | 3,896,327   | 10.1996  |  |  |
| 20% ROE(2):                  | 974,082     | 0.6751   |  |  |
| Insurance Cost(3)            | 23,602      | 1.0203   |  |  |
| Taxes Cost(3):               | 29,177      | 1.2613   |  |  |
| Home Office(3):              | 24,045      | 1.0394   |  |  |
| Replacement(3&4              | 4): 531     | 0.0000   |  |  |
| Total FRVS PD:               | •           | 14.1957  |  |  |

- (1) 80% Capital (\$3,896,327) amortized at 8.3750% for 20 years Principal & Interest of \$402,067 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.1996
- (2) 20% ROE (\$974,082) times the ROE factor (0.027320) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6751
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 3,420,000 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost FRVS MTA* Final Component                    |   |                            |                               |  |
| Operating  | 37.9695   | 37.9695   | 2.7731                     | 35.1964                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 83.0240<br>50.8542<br>13.6500<br>0.0000<br>0.0000 | 83.0240<br>50.8542<br>14.1957<br>0.0000<br>0.0000 | 6.0637<br>3.7142<br>1.0368 | 76.9603<br>47.1400<br>13.1589 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.0747<br>\$8.6851         |  |
| Totals   | 185.4977  | 186.0434  | 13.5878                    | 198.2154                      |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|





208.19

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Flagler Pines**

Type of Cost Report:Cost Settled Interim CHOW[5] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership: Private For pro | fit [1] CHOW Status based o        | n this Cost Report: Non-Related | l Party (NRP) CHOW[4] |
|------------------------------------|------------------------------------|---------------------------------|-----------------------|
| D '1 T C .:                        | $C \rightarrow D \rightarrow (CD)$ | D .: . D                        | n i n                 |

| Type of Ownership: Private For p | ront [1] CHO | w Status         | basea o    | <u>n this Co</u> | st Keport:   | : Non- | Related 1   | Party        | (NRP) CHO    | W [4]       |
|----------------------------------|--------------|------------------|------------|------------------|--------------|--------|-------------|--------------|--------------|-------------|
| Provider Information             | Cost R       | Cost Report (CR) |            |                  | Patient Days |        |             | Ratings Days |              | Days        |
| 300 South Lemon Street           | 12/04/200    | 8-06/30/2        | 2009       | Number           | of Beds:     | 120    | )           |              | Superior:    | 0           |
| Bunnell FL 32110                 | Days In CR   |                  | 209        | Maximur          | n:           | 2      | 5,080       |              | Standard:    | 184         |
| County: Flagler[18]              | First Used:  | 2008/            | <b>'07</b> | Max Ann          | ualized:     | 4      | 3,800       |              | Conditional: | 0           |
| Region: North [1] Area: 4        | Last Used:   | 2011/            | <b>'07</b> | Total Pat        | ient:        | 2      | 3,434       |              | Total:       | 184         |
| Control Private For profit [1]   | Unaudited    | [3]              |            | Medicare         | <b>:</b> :   |        | 4,056       |              | Inflati      | on          |
| Current Class North Large [2]    | Initial CR?  | False            |            | Medicaid         | l:           | 1      | 4,913       | FY Iı        | ndex:        | 1.18857853  |
| Class at 1/94: North Large [2]   | Medic        | aid Utiliza      | tion       |                  |              | 63.63  | 830%        | Seme         | ester Index: | 1.26086800  |
| Operating Ex > 18 months [1]     | Occup        | ancy:            |            |                  |              | 93.43  | <b>700%</b> | Cost:        |              | 1.06082010  |
| Open Date: 11/25/1985            | Statew       | ride Low C       | occupan (  | cy Thresh        | old:         | 79.31  | 440%        | Targe        | et·          | 1.01620550  |
| Acquired Date: 11/25/1985        | Medic        | aid Low O        | ccupano    | ey Thresho       | old:         | 41.94  | N&NO/-      | _            | Y Index:     | 1.15550000  |
| Entered Medicaid 11/25/1985      | Low C        | Occupancy        | Adjustn    | nent Facto       | r: <b>1</b>  | 17.80  | 585%        |              | Sem Index:   | 1.19750000  |
| Med # Active Date: 12/4/2008     | Weigh        | ited Low O       | cc Adju    | ıstment Fa       | ctor: 1      | 00.00  | 000%        |              | nflation:    | 1.03634790  |
| Previous Med # <b>213519</b>     |              |                  |            |                  |              |        |             | _            |              |             |
|                                  |              |                  |            |                  |              |        |             | PS T         | arget:       | 1.02315072  |
|                                  |              | F                | Rate Cal   | lculations       |              |        |             |              |              |             |
| Item Description                 | Op           | erating          | Di         | rect             | InDirec      | et     | Property    | у            | ROE          | Totals      |
| 1                                | ,            | 20. 427          | 1.0        | 100 100          | 720.6        | 20     | 260.2       | 1.0          | 0            | 2 0 40 7 42 |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |  |  |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|--|--|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |  |  |
| 1     | Total Cost                                | 528,437          | 1,303,429           | 739,630             | 369,246  | 0   | 2,940,742 |  |  |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |  |  |
| 2     | Cost Per Diem                             | 35.4347          | 87.4022             | 49.5963             | 24.7600  |     | 197.1932  |  |  |
| 3     | Cost Per Diem Inflated                    | 37.5898          | 90.5791             | 52.6128             |          |     |           |  |  |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |  |  |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 37.5898          | 90.5791             | 52.6128             | 24.7600  |     | 205.5417  |  |  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |  |  |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |  |  |
| 6     | Prior Semester: Provider Target Base      | 37.1787          |                     | 52.0374             |          |     |           |  |  |
| 7     | Provider Target Rate                      | 38.0394          |                     | 53.2421             |          |     |           |  |  |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |  |  |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |  |  |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500  |     |           |  |  |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |          |     |           |  |  |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |          |     |           |  |  |
| 10a   | New Provider Target Limitation            | 41.5847          |                     | 52.0811             |          |     |           |  |  |
| 10b   | Base for line 10a                         | 40.6438          |                     | 50.9027             |          |     |           |  |  |
| 11    | Lesser of 5,7,8,10, 10a                   | 37.5898          | 90.5791             | 52.0811             | 13.6500  |     | 193.9000  |  |  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.3898              | 0.7991              |          |     |           |  |  |
| 14    | Prospective Per Diem 11                   | 37.5898          | 91.9689             | 52.8802             | 13.6500  |     | 196.0889  |  |  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |  |  |





208.19

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

Flagler Pines

**FRVS** 

FRVS Status as of this Semester:

| 7/1/2004  |
|-----------|
| :         |
| 1985/07   |
| 4,058,678 |
| 2,444,854 |
| 0.9000    |
| 0.027320  |
|           |
|           |

| Mortgage Information        |           |          |  |  |
|-----------------------------|-----------|----------|--|--|
| Amount: <b>3,100,000.00</b> |           |          |  |  |
| Type:                       | Fixed [2] |          |  |  |
| < 60% of Base:              | False     |          |  |  |
| Interest Rate:              | 11.5000   | <b>%</b> |  |  |
| Chase Rate:                 | 8.5000    | <b>%</b> |  |  |
| Amortization Rate:          | 11.5000   | <b>%</b> |  |  |
| Interest Only:              | False     |          |  |  |
| Yearly Payment:             | 415,5     | 516      |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |  |
|------------------------------|-----------|----------|--|--|--|--|
| Tot                          | al Amount | Per Diem |  |  |  |  |
| 80% Capital(1):              | 3,246,942 | 10.5407  |  |  |  |  |
| 20% ROE(2):                  | 811,736   | 0.5626   |  |  |  |  |
| Insurance Cost(3):           | 21,781    | 0.9295   |  |  |  |  |
| Taxes Cost(3):               | 21,558    | 0.9199   |  |  |  |  |
| Home Office(3):              | 25,462    | 1.0865   |  |  |  |  |
| Replacement(3&4):            | 15,179    | 0.0000   |  |  |  |  |
| Total FRVS PD:               |           | 14.0392  |  |  |  |  |

- (1) 80% Capital (\$3,246,942) amortized at 11.5000% for 20 years Principal & Interest of \$415,516 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.5407
- (2) 20% ROE (\$811,736) times the ROE factor (0.027320) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5626
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |           | Used Per Bed Standard:   | 28,500    |  |
|--------------------------------|-----------|--------------------------|-----------|--|
| Comparison Date:               | 10/1/1985 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 100       | Effective PBS Limitation | 2,850,000 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|--|
| Components   | Cost FRVS MTA* Final Component                    |   |                            |                               |  |  |  |  |  |
| Operating  | 37.5898   | 37.5898   | 2.7454                     | 34.8444                       |  |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 91.9689<br>52.8802<br>13.6500<br>0.0000<br>0.0000 | 91.9689<br>52.8802<br>14.0392<br>0.0000<br>0.0000 | 6.7170<br>3.8621<br>1.0254 | 85.2519<br>49.0181<br>13.0138 |  |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.3735<br>\$8.6851         |  |  |  |  |  |
| Totals   | 196.0889  | 196.4781  | 14.3499                    | 208.1868                      |  |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





201.79

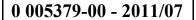
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Longwood 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       |
|---------------------------------|----------------------------|----------------------------------|------------------------------|------------|
| 1520 South Grant Street         | 12/04/2008-06/30/2009      | Number of Beds: 120              | Superior:                    | 0          |
| Longwood FL 32750               | Days In CR 209             | Maximum: <b>25,08</b>            | Standard:                    | 184        |
| County: Seminole[59]            | First Used: <b>2008/07</b> | Max Annualized: 43,80            |                              |            |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient: 22,59             | 7 Total:                     | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: 3,95                   | <b>9</b> Inflat              | tion       |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: 14,64                  | FY Index:                    | 1.18857853 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 64.80506%                        | Semester Index:              | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 90.09968%                        | Cost:                        | 1.06082010 |
| Open Date: 1/1/1983             | Statewide Low Occupar      | ncy Threshold: <b>79.31440</b> % |                              | 1.01620550 |
| Acquired Date: 1/1/1983         | Medicaid Low Occupan       | cy Threshold: <b>41.94060</b> %  | DC FY Index:                 | 1.15550000 |
| Entered Medicaid 1/1/1983       | Low Occupancy Adjust       | ment Factor: 113.59813%          | DC FT Index:                 | 1.19750000 |
| Med # Active Date: 12/4/2008    | Weighted Low Occ Adj       | ustment Factor: 100.00000%       | DC Sem Index.  DC Inflation: | 1.03634790 |
| Previous Med # <b>214159</b>    |                            |                                  |                              |            |
|                                 |                            |                                  | PS Target:                   | 1.02315072 |

|       |   |           | Rate Calculations |          |          |     |           |  |  |
|-------|---|-----------|-------------------|----------|----------|-----|-----------|--|--|
| Item  | Description   | Operating | Direct            | InDirect | Property | ROE | Totals    |  |  |
| 1     | Total Cost  | 550,607   | 1,170,201         | 730,263  | 395,827  | 0   | 2,846,898 |  |  |
| 1a    | Audit Adjustments   |           |                   |          |          |     |           |  |  |
| 2     | Cost Per Diem   | 37.5995   | 79.9099           | 49.8677  | 27.0300  |     | 194.4071  |  |  |
| 3     | Cost Per Diem Inflated  | 39.8863   | 82.8145           | 52.9007  |          |     |           |  |  |
| 4     | Low Occupancy Adjustment  |           |                   |          |          |     |           |  |  |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 39.8863   | 82.8145           | 52.9007  | 27.0300  |     | 202.6315  |  |  |
| 5a    | Interim Adjustment  |           |                   |          |          |     |           |  |  |
| 5b    | Interim Adjusted Per Diem   |           |                   |          |          |     |           |  |  |
| 6     | Prior Semester: Provider Target Base  | 39.4501   |                   | 52.3222  |          |     |           |  |  |
| 7     | Provider Target Rate  | 40.3634   |                   | 53.5335  |          |     |           |  |  |
| 7a    | Interim Adjustment  |           |                   |          |          |     |           |  |  |
| 7b    | Interim Adjusted Provider Target Rate   |           |                   |          |          |     |           |  |  |
| 8     | Cost Based Class Ceilings   | 49.6383   | 96.2960           | 61.3044  | 13.6500  |     |           |  |  |
| 9     | Prior Semester: Class Ceiling Target Base   | 47.7921   |                   | 55.1439  |          |     |           |  |  |
| 10    | Target Rate Class Ceiling   | 48.5666   |                   | 56.0375  |          |     |           |  |  |
| 10a   | New Provider Target Limitation  | 44.4681   |                   | 53.6940  |          |     |           |  |  |
| 10b   | Base for line 10a   | 43.4619   |                   | 52.4791  |          |     |           |  |  |
| 11    | Lesser of 5,7,8,10, 10a   | 39.8863   | 82.8145           | 52.9007  | 13.6500  |     | 189.2515  |  |  |
| 12/13 | Medicaid Adjustment Rate  |           | 1.3793            | 0.8811   |          |     |           |  |  |
| 14    | Prospective Per Diem 11   | 39.8863   | 84.1938           | 53.7818  | 13.6500  |     | 191.5119  |  |  |
| 15    | Inflated Usual & Customary Charge  Usual and Customary Limitations not applied after 7/1/2002 |           |                   |          |          |     |           |  |  |





201.79

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Longwood Health Care Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 1/29/1998  |
|------------------------|------------|
| Year of Phase-In/ Full | <b>l</b> : |
| RS to Start Calcs:     | 1983/01    |
| Indexed Asset Value    | 4,101,224  |
| FRVS Base Asset:       | 2,415,321  |
| Occup Adj Factor:      | 0.9000     |
| ROE Factor             | 0.027320   |
|                        |            |

| Mortgage Information        |              |          |  |  |
|-----------------------------|--------------|----------|--|--|
| Amount: <b>4,285,679.00</b> |              |          |  |  |
| Type:                       | Variable [3] |          |  |  |
| < 60% of Base:              | False        |          |  |  |
| Interest Rate:              | 7.6872       | <b>%</b> |  |  |
| Chase Rate:                 | 7.7500       | <b>%</b> |  |  |
| Amortization Rate:          | 7.6872       | <b>%</b> |  |  |
| Interest Only:              | False        |          |  |  |
| Yearly Payment:             | 321,6        | 98       |  |  |

| Calculation of FRVS Per Diem |                  |          |  |  |  |  |
|------------------------------|------------------|----------|--|--|--|--|
| -                            | Γotal Amount     | Per Diem |  |  |  |  |
| 80% Capital(1):              | 3,280,979        | 8.1608   |  |  |  |  |
| 20% ROE(2):                  | 820,245          | 0.5685   |  |  |  |  |
| Insurance Cost(3             | ): 22,415        | 0.9919   |  |  |  |  |
| Taxes Cost(3):               | 22,179           | 0.9815   |  |  |  |  |
| Home Office(3):              | 23,976           | 1.0610   |  |  |  |  |
| Replacement(3&               | 4): <b>2,991</b> | 0.0000   |  |  |  |  |
| Total FRVS PD                | ) <u>:</u>       | 11.7637  |  |  |  |  |

- (1) 80% Capital (\$3,280,979) amortized at 7.6872% for 20 years Principal & Interest of \$321,698 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.1608
- (2) 20% ROE (\$820,245) times the ROE factor (0.027320) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5685
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Ì | Per Bed Standard Det | ermination | Used Per Bed Standard:          | 28,500    | - |
|---|----------------------|------------|---------------------------------|-----------|---|
|   | Comparison Date:     | 10/1/1985  | Current RS PBS:                 | 49,593    |   |
|   | Comparison Bed       | 120        | <b>Effective PBS Limitation</b> | 3,420,000 |   |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |
|--|---|---|----------------------------|-----------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |
| Operating  | 39.8863   | 39.8863   | 2.9131                     | 36.9732                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 84.1938<br>53.7818<br>13.6500<br>0.0000<br>0.0000 | 84.1938<br>53.7818<br>11.7637<br>0.0000<br>0.0000 | 6.1491<br>3.9280<br>0.8592 | 78.0447<br>49.8538<br>10.9045     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 191,5119  | 189.6256  | 13.8494                    | \$17.3290<br>\$8.6851<br>201.7903 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





226.23

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### The Rehabilitation Center of Winter Park

Type of Cost Report:Cost Settled Interim CHOW[5] Type of Cost:Actual[2] Type of Rate:Prospective[1]

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

Patient Days **Provider Information** Cost Report (CR) **Ratings Days** Superior: 0 12/04/2008-06/30/2009 Number of Beds: 180 1700 Monroe Avenue 184 209 Standard: 37,620 Maitland FL 32751 Days In CR Maximum: 0 2008/07 Conditional: County: Orange[48] 65,700 First Used: Max Annualized: 184 Total: Region: Central[3] Area: 7 Last Used: 2011/07 Total Patient: 21,735 4,888 Control Private For profit [1] Inflation Medicare: Unaudited [3] Current Class Central Large [6] **False** 14,682 Initial CR? Medicaid: FY Index: 1.18857853 Class at 1/94: North Large [2] Medicaid Utilization 67.55003% Semester Index: 1.26086800 57.77512% Operating Ex > 18 months [1] Occupancy: Cost: 1.06082010 Open Date: 3/1/1983 Statewide Low Occupancy Threshold: 79.31440% Target: 1.01620550 Acquired Date: 3/1/1983 Medicaid Low Occupancy Threshold: 41.94060% DC FY Index: 1.15550000 72.84317% **Entered Medicaid** 3/1/1983 Low Occupancy Adjustment Factor: DC Sem Index: 1.19750000 100.00000% Med # Active Date: 12/4/2008 Weighted Low Occ Adjustment Factor: DC Inflation: 1.03634790 Previous Med# 214167 **PS Target:** 1.02315072

|       |   | R                | ate Calculations    |                    |          |     |           |
|-------|---|------------------|---------------------|--------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect           | Property | ROE | Totals    |
| 1     | Total Cost                                | 657,558          | 1,337,085           | 756,337            | 414,473  | 0   | 3,165,453 |
| 1a    | Audit Adjustments                         |                  |                     |                    |          |     |           |
| 2     | Cost Per Diem                             | 44.7867          | 91.0697             | 51.5146            | 28.2300  |     | 215.6010  |
| 3     | Cost Per Diem Inflated                    | 47.5106          | 94.3799             | 54.6477            |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                    |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 47.5106          | 94.3799             | 54.6477            | 28.2300  |     | 224.7682  |
| 5a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                    |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 46.9911          |                     | 54.0502            |          |     |           |
| 7     | Provider Target Rate                      | 48.0790          |                     | 55.3015            |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                    |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044            | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439            |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375            |          |     |           |
| 10a   | New Provider Target Limitation            | 48.5483          |                     | 55.0917            |          |     |           |
| 10b   | Base for line 10a                         | 47.4498          |                     | 53.8451            |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 47.5106          | 94.3799             | 54.6477            | 13.6500  |     | 210.1882  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.8634              | 1.0790             |          |     |           |
| 14    | Prospective Per Diem 11                   | 47.5106          | 96.2433             | 55.7267            | 13.6500  |     | 213.1306  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | t applied after 7/ | 1/2002   |     |           |





226.23

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## The Rehabilitation Center of Winter Park

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1983/01   |
| Indexed Asset Value  | 5,983,366 |
| FRVS Base Asset:     | 3,384,742 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027320  |
|                      |           |

| Mortgage Information        |           |          |  |  |
|-----------------------------|-----------|----------|--|--|
| Amount: <b>3,800,000.00</b> |           |          |  |  |
| Type:                       | Fixed [2] |          |  |  |
| < 60% of Base:              | False     |          |  |  |
| Interest Rate:              | 14.7160   | <b>%</b> |  |  |
| Chase Rate:                 | 13.0000   | <b>%</b> |  |  |
| Amortization Rate:          | 14.7160   | <b>%</b> |  |  |
| Interest Only:              | False     |          |  |  |
| Yearly Payment:             | 744,3     | 343      |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |  |
|------------------------------|--------------------|----------|--|--|--|
|                              | Total Amount       | Per Diem |  |  |  |
| 80% Capital(1):              | 4,786,693          | 12.5882  |  |  |  |
| 20% ROE(2):                  | 1,196,673          | 0.5529   |  |  |  |
| Insurance Cost(3             | 3): <b>34,409</b>  | 1.5831   |  |  |  |
| Taxes Cost(3):               | 37,580             | 1.7290   |  |  |  |
| Home Office(3)               | <b>25,836</b>      | 1.1887   |  |  |  |
| Replacement(38               | 24): <b>12,850</b> | 0.0000   |  |  |  |
| Total FRVS PI                | ):                 | 17.6419  |  |  |  |

- (1) 80% Capital (\$4,786,693) amortized at 14.7160% for 20 years Principal & Interest of \$744,343 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$12.5882
- (2) 20% ROE (\$1,196,673) times the ROE factor (0.027320) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.5529
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| ſ | Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---|---------------------|-------------|--------------------------|-----------|--|
|   | Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed      | 180         | Effective PBS Limitation | 5,130,000 |  |

| Components   | Cost  | EDVC  |                            |                                   |
|--|---|---|----------------------------|-----------------------------------|
| ı  |   | FRVS  | MTA*                       | Final Component                   |
| Operating  | 47.5106   | 47.5106   | 3.4700                     | 44.0406                           |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 96.2433<br>55.7267<br>13.6500<br>0.0000<br>0.0000 | 96.2433<br>55.7267<br>17.6419<br>0.0000<br>0.0000 | 7.0292<br>4.0700<br>1.2885 | 89.2141<br>51.6567<br>16.3534     |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 213.1306  | 217.1225  | 15.8577                    | \$16.2850<br>\$8.6851<br>226.2349 |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





211.90

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Brvnwood 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]

| ype of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW[4] |                                       |             |             |              |            |           |              |         |      |              |            |
|---|---------------------------------------|-------------|-------------|--------------|------------|-----------|--------------|---------|------|--------------|------------|
| Provider Informat   | Provider Information Cost Report (CR) |             |             | Patient Days |            |           | Ratings Days |         |      |              |            |
| 1656 South Jefferson  | Street                                | 12/04/200   | 8-06/30/2   | 2009         | Number     | of Beds:  | 9            |         |      | Superior:    | 0          |
| Monticello FL 32344   |                                       | Days In CR  |             | 209          | Maximur    | n:        | 2            | 20,273  |      | Standard:    | 184        |
| County: Jefferson[33]   | ]                                     | First Used: | 2008/       | 07           | Max Ann    | nualized: | 3            | 35,405  |      | Conditional: | 0          |
| Region: North [1]   | Area: 2                               | Last Used:  | 2011/       | 07           | Total Pat  | ient:     | 1            | 17,576  |      | Total:       | 184        |
| Control Private For pr  | rofit [1]                             | Unaudited   | [3]         |              | Medicare   | e:        |              | 1,476   |      | Inflati      | on         |
| Current Class North Sn  | nall [1]                              | Initial CR? | False       |              | Medicaid   | l:        | ]            | 13,564  | FY I | Index:       | 1.18857853 |
| Class at 1/94: North Si   | mall [1]                              | Medica      | aid Utiliza | tion         |            |           | 77.17        | 7342%   | Sem  | ester Index: | 1.26086800 |
| Operating Ex > 18 mor   | nths [1]                              | Occupa      | ancy:       |              |            |           | 86.69        | 0659%   | Cost | t:           | 1.06082010 |
| Open Date: 4/   | 1/1987                                | Statew      | ide Low C   | ccupan       | cy Thresh  | old:      | 79.31        | 440%    | Targ | ret:         | 1.01620550 |
| Acquired Date: 4/   | 1/1987                                | Medica      | aid Low O   | ccupano      | ey Thresho | old:      | 41.94        | 1060%   | _    | FY Index:    | 1.15550000 |
| Entered Medicaid 4/   | 1/1987                                | Low O       | ccupancy    | Adjustn      | nent Facto | r: 1      | 109.30       | 750%    |      | Sem Index:   | 1.19750000 |
| Med # Active Date: 12   | /4/2008                               | Weigh       | ted Low O   | cc Adju      | ıstment Fa | ctor: 1   | 100.00       | 0000%   | _    |              |            |
| Previous Med # 2538   | 355                                   |             |             |              |            |           |              |         |      | Inflation:   | 1.03634790 |
|   |                                       |             |             |              |            |           |              |         | PS T | Γarget:      | 1.02315072 |
|   |                                       |             | F           | Rate Cal     | lculations |           |              |         |      |              |            |
| Item Descr  | ription                               | Ope         | erating     | Di           | rect       | InDire    | ct           | Propert | y    | ROE          | Totals     |
| 1   | •                                     | -           | 07.775      |              | 06.240     | (24.0     | 27           | 2.42.0  | 202  | 0            | 2.572.162  |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |  |  |  |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|--|--|--|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |  |  |  |
| 1     | Total Cost                                | 507,775          | 1,196,248           | 624,937             | 243,203  | 0   | 2,572,163 |  |  |  |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |  |  |  |
| 2     | Cost Per Diem                             | 37.4355          | 88.1929             | 46.0732             | 17.9300  |     | 189.6316  |  |  |  |
| 3     | Cost Per Diem Inflated                    | 39.7123          | 91.3985             | 48.8754             |          |     |           |  |  |  |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |  |  |  |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 39.7123          | 91.3985             | 48.8754             | 17.9300  |     | 197.9162  |  |  |  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |  |  |  |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |  |  |  |
| 6     | Prior Semester: Provider Target Base      | 39.5146          |                     | 48.7271             |          |     |           |  |  |  |
| 7     | Provider Target Rate                      | 40.4294          |                     | 49.8552             |          |     |           |  |  |  |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |  |  |  |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |  |  |  |
| 8     | Cost Based Class Ceilings                 | 53.6870          | 92.6766             | 66.4586             | 13.6500  |     |           |  |  |  |
| 9     | Prior Semester: Class Ceiling Target Base | 48.4247          |                     | 58.4725             |          |     |           |  |  |  |
| 10    | Target Rate Class Ceiling                 | 49.2094          |                     | 59.8127             |          |     |           |  |  |  |
| 10a   | New Provider Target Limitation            | 43.1698          |                     | 54.0886             |          |     |           |  |  |  |
| 10b   | Base for line 10a                         | 42.1930          |                     | 52.8647             |          |     |           |  |  |  |
| 11    | Lesser of 5,7,8,10, 10a                   | 39.7123          | 91.3985             | 48.8754             | 13.6500  |     | 193.6362  |  |  |  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.7941              | 1.4941              |          |     |           |  |  |  |
| 14    | Prospective Per Diem 11                   | 39.7123          | 94.1926             | 50.3695             | 13.6500  |     | 197.9244  |  |  |  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |  |  |  |





211.90

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 1/1/2002  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1987/01   |
| Indexed Asset Value   | 3,528,244 |
| FRVS Base Asset:      | 1,720,920 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027320  |
|                       |           |

| Mortgage Information |           |          |  |  |  |  |
|----------------------|-----------|----------|--|--|--|--|
| Amount: 1,684,000.00 |           |          |  |  |  |  |
| Type:                | Fixed [2] |          |  |  |  |  |
| < 60% of Base:       | False     |          |  |  |  |  |
| Interest Rate:       | 10.4500   | <b>%</b> |  |  |  |  |
| Chase Rate:          | 10.0000   | <b>%</b> |  |  |  |  |
| Amortization Rate:   | 10.4500   | <b>%</b> |  |  |  |  |
| Interest Only:       | False     |          |  |  |  |  |
| Yearly Payment:      | 337,026   |          |  |  |  |  |

| Calculation of FRVS Per Diem |            |          |  |  |  |  |  |
|------------------------------|------------|----------|--|--|--|--|--|
| To                           | tal Amount | Per Diem |  |  |  |  |  |
| 80% Capital(1):              | 2,822,595  | 10.5768  |  |  |  |  |  |
| 20% ROE(2):                  | 705,649    | 0.6050   |  |  |  |  |  |
| Insurance Cost(3):           | 14,029     | 0.7982   |  |  |  |  |  |
| Taxes Cost(3):               | 21,410     | 1.2181   |  |  |  |  |  |
| Home Office(3):              | 17,397     | 0.9898   |  |  |  |  |  |
| Replacement(3&4)             | 7,200      | 0.0000   |  |  |  |  |  |
| Total FRVS PD:               |            | 14.1879  |  |  |  |  |  |

- (1) 80% Capital (\$2,822,595) amortized at 10.4500% for 20 years Principal & Interest of \$337,026 divided by annual available days (35,405) divided by Occup. Adj. (0.9000) = \$10.5768
- (2) 20% ROE (\$705,649) times the ROE factor (0.027320) divided by annual available days (35,405) divided by Occup. Adj. (0.9000) = \$0.6050
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| <u> </u>             |            | 1 3                      |           |  |
|----------------------|------------|--------------------------|-----------|--|
| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,682    |  |
| Comparison Date:     | 7/1/1986   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60         | Effective PBS Limitation | 1,720,920 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|--|
| Components   | Cost  |   |                            |                               |  |  |  |  |  |
| Operating  | 39.7123   | 39.7123   | 2.9004                     | 36.8119                       |  |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 94.1926<br>50.3695<br>13.6500<br>0.0000<br>0.0000 | 94.1926<br>50.3695<br>14.1879<br>0.0000<br>0.0000 | 6.8794<br>3.6788<br>1.0362 | 87.3132<br>46.6907<br>13.1517 |  |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 107.0011  | 100.150   |                            | \$19.2456<br>\$8.6851         |  |  |  |  |  |
| Totals   | 197.9244  | 198.4623  | 14.4948                    | 211.8982                      |  |  |  |  |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|





200.11

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Nursing Pavilion at Chipola Retirement Center**

|        | of Cost Report:Cost Settled In    |             |  |            |            |             |          |           |              | . ,          |            |
|--------|-----------------------------------|-------------|--|------------|------------|-------------|----------|-----------|--------------|--------------|------------|
| Type o | of Ownership: Private For pro     | fit [1] CHO | W Status                                     | based o    | n this Co  | st Repor    | t: Non-l | Related 1 | Party        | y (NRP) CHO  | W[4]       |
|        | Provider Information              | Cost R      | Cost Report (CR)                             |            |            | Patient     | Days     |           | Ratings Days |              |            |
| 4294   | 3rd Avenue                        | 12/04/200   | 8-06/30/2                                    | 2009       | Number     | of Beds:    | 60       | )         |              | Superior:    | 0          |
| Mar    | ianna FL 32446                    | Days In CR  |  | 209        | Maximu     | m:          | 12       | 2,540     |              | Standard:    | 184        |
| Count  | y: Jackson[32]                    | First Used: | 2008   | <b>/07</b> | Max Anı    | nualized:   | 21       | 1,900     |              | Conditional: | 0          |
| Regio  | n: North [1] Area: 2              | Last Used:  | 2011   | <b>/07</b> | Total Par  | tient:      | 11       | 1,385     |              | Total:       | 184        |
| Contr  | ol Private For profit [1]         | Unaudited   | [3]  |            | Medicare   | e:          | 2        | 2,640     |              | Inflati      | on         |
| Curre  | nt Class North Small [1]          | Initial CR? | False  |            | Medicaio   | 1:          |          | 7,678     | FY I         | Index:       | 1.18857853 |
| Class  | at 1/94: North Small [1]          | Medic       | aid Utiliza                                  | ition      |            |             | 67.439   | 961%      | Sem          | ester Index: | 1.26086800 |
| Opera  | ting Ex $> 18$ months [1]         | Occup       | ancy:  |            |            |             | 90.789   | 947%      | Cost         | ·•           | 1.06082010 |
| Open   |                                   | Statew      | Statewide Low Occupancy Threshold: 79.31440% |            |            |             |          |           | Targ         | et:          | 1.01620550 |
| Acqui  | red Date: 5/7/1991                | Medic       | Medicaid Low Occupancy Threshold: 41.94060%  |            |            |             | )60%     | _         | FY Index:    | 1.15550000   |            |
| Entere | ed Medicaid 5/7/1991              |             | Low Occupancy Adjustment Factor: 114.46784%  |            |            |             |          |           | _            | Sem Index:   | 1.19750000 |
|        | # Active Date: 12/4/2008          | Weigh       | ted Low (                                    | occ Adju   | ıstment Fa | actor:      | 100.000  | 000%      |              | Inflation:   | 1.03634790 |
| Previo | ous Med # <b>212237</b>           |             |  |            |            |             |          |           |              | Target:      |            |
|        |                                   |             |  |            |            |             |          |           | 191          | i arget:     | 1.02315072 |
|        |                                   |             | -  | Rate Cal   | culations  |             |          |           |              |              |            |
| Item   | Description                       | Op          | erating                                      | Di         | rect       | InDire      | ect      | Property  | y            | ROE          | Totals     |
| 1      | Total Cost                        | 2           | 93,984                                       | 5          | 558,319    | 404,        | 458      | 194,4     | 07           | 0            | 1,451,168  |
| 1a     | Audit Adjustments                 |             | ,  |            | ,          | ĺ           |          | ,         |              |              |            |
| 2      | Cost Per Diem                     | 3           | 8.2891                                       | 7:         | 2.7167     | 52.6        | 775      | 25.32     | 00           |              | 189.0033   |
| 3      | Cost Per Diem Inflated            | 4           | 0.6178                                       | 7:         | 5.3598     | 55.8        | 814      |           |              |              |            |
| 4      | Low Occupancy Adjustment          |             |  | ,          |            | 20.0        |          |           |              |              |            |
| 5      | 1 2 2                             | a.          | 0.6170                                       | -          | E 2500     | <i>EE</i> 0 | 014      | 25.22     |              |              | 107 1700   |
| J      | Occupancy Adjusted/Inflated Per l | Diem 4      | 0.6178                                       | T          | 5.3598     | 55.8        | 814      | 25.32     | UU           |              | 197.1790   |

| Item  | Description   | Operating | Direct  | InDirect | Property | ROE | Totals    |  |  |  |  |
|-------|---|-----------|---------|----------|----------|-----|-----------|--|--|--|--|
| 1     | Total Cost  | 293,984   | 558,319 | 404,458  | 194,407  | 0   | 1,451,168 |  |  |  |  |
| 1a    | Audit Adjustments   |           |         |          |          |     |           |  |  |  |  |
| 2     | Cost Per Diem   | 38.2891   | 72.7167 | 52.6775  | 25.3200  |     | 189.0033  |  |  |  |  |
| 3     | Cost Per Diem Inflated  | 40.6178   | 75.3598 | 55.8814  |          |     |           |  |  |  |  |
| 4     | Low Occupancy Adjustment  |           |         |          |          |     |           |  |  |  |  |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 40.6178   | 75.3598 | 55.8814  | 25.3200  |     | 197.1790  |  |  |  |  |
| 5a    | Interim Adjustment  |           |         |          |          |     |           |  |  |  |  |
| 5b    | Interim Adjusted Per Diem   |           |         |          |          |     |           |  |  |  |  |
| 6     | Prior Semester: Provider Target Base  | 40.1737   |         | 55.2702  |          |     |           |  |  |  |  |
| 7     | Provider Target Rate  | 41.1038   |         | 56.5497  |          |     |           |  |  |  |  |
| 7a    | Interim Adjustment  |           |         |          |          |     |           |  |  |  |  |
| 7b    | Interim Adjusted Provider Target Rate   |           |         |          |          |     |           |  |  |  |  |
| 8     | Cost Based Class Ceilings   | 53.6870   | 92.6766 | 66.4586  | 13.6500  |     |           |  |  |  |  |
| 9     | Prior Semester: Class Ceiling Target Base   | 48.4247   |         | 58.4725  |          |     |           |  |  |  |  |
| 10    | Target Rate Class Ceiling   | 49.2094   |         | 59.8127  |          |     |           |  |  |  |  |
| 10a   | New Provider Target Limitation  | 45.0471   |         | 54.2927  |          |     |           |  |  |  |  |
| 10b   | Base for line 10a   | 44.0278   |         | 53.0642  |          |     |           |  |  |  |  |
| 11    | Lesser of 5,7,8,10, 10a   | 40.6178   | 75.3598 | 54.2927  | 13.6500  |     | 183.9203  |  |  |  |  |
| 12/13 | Medicaid Adjustment Rate  |           | 1.4785  | 1.0652   |          |     |           |  |  |  |  |
| 14    | Prospective Per Diem 11   | 40.6178   | 76.8383 | 55.3579  | 13.6500  |     | 186.4640  |  |  |  |  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |         |          |          |     |           |  |  |  |  |





200.11

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Nursing Pavilion at Chipola Retirement Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 5/7/1991  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1991/01   |
| Indexed Asset Value    | 2,512,597 |
| FRVS Base Asset:       | 1,711,770 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.027320  |
|                        |           |

| Mortgage Int       | formation    |
|--------------------|--------------|
| Amount:            | 3,600,000.00 |
| Type:              | Fixed [2]    |
| < 60% of Base:     | False        |
| Interest Rate:     | 10.7500 %    |
| Chase Rate:        | 8.2500 %     |
| Amortization Rate: | 10.7500 %    |
| Interest Only:     | False        |
| Yearly Payment:    | 244,883      |
|                    |              |

| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Tota                         | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 2,010,078 | 12.4243  |  |  |  |
| 20% ROE(2):                  | 502,519   | 0.6965   |  |  |  |
| Insurance Cost(3):           | 11,947    | 1.0494   |  |  |  |
| Taxes Cost(3):               | 12,457    | 1.0942   |  |  |  |
| Home Office(3):              | 11,605    | 1.0193   |  |  |  |
| Replacement(3&4):            | 8,910     | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 16.2837  |  |  |  |

- (1) 80% Capital (\$2,010,078) amortized at 10.7500% for 20 years Principal & Interest of \$244,883 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$12.4243
- (2) 20% ROE (\$502,519) times the ROE factor (0.027320) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.6965
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 30,352    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1990   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60         | Effective PBS Limitation | 1,821,120 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |  |  |  |
|--|---|---|----------------------------|-----------------------------------|--|--|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                                   |  |  |  |  |
| Operating  | 40.6178   | 40.6178   | 2.9665                     | 37.6513                           |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 76.8383<br>55.3579<br>13.6500<br>0.0000<br>0.0000 | 76.8383<br>55.3579<br>16.2837<br>0.0000<br>0.0000 | 5.6119<br>4.0431<br>1.1893 | 71.2264<br>51.3148<br>15.0944     |  |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 186,4640  | 189.0977  | 13.8108                    | \$16.1381<br>\$8.6851<br>200.1101 |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





216.89

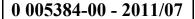
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Glencove Nursing Pavilion**

Type of Cost Report:Cost Settled Interim CHOW[5] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownersl         | hip: Private For pro | fit [1] CHO      | W Status    | based o    | n this Co  | st Repor  | t: Non- | -Related 1   | Party | (NRP) CHO    | W[4]       |
|-------------------------|----------------------|------------------|-------------|------------|------------|-----------|---------|--------------|-------|--------------|------------|
| Provider                | Information          | Cost Report (CR) |             |            | Patient 1  | Days      |         | Ratings Days |       | Days         |            |
| 1027 East Hig           | ghway Business 9     | 12/04/200        | 8-06/30/2   | 2009       | Number     | of Beds:  | 11:     | 5            |       | Superior:    | 0          |
| Panama City             |                      | Days In CR       |             | 209        | Maximu     | m:        | 2       | 24,035       |       | Standard:    | 184        |
| County: Bay[3]          |                      | First Used:      | 2008        | <b>/07</b> | Max Anr    | nualized: | 4       | 1,975        |       | Conditional: | 0          |
| Region: North           | [1] Area: 2          | Last Used:       | 2011        | <b>/07</b> | Total Pat  | ient:     | 2       | 22,901       |       | Total:       | 184        |
| Control Privat          | te For profit [1]    | Unaudited        | [3]         |            | Medicare   | e:        |         | 4,464        |       | Inflati      | on         |
| Current Class N         | North Large [2]      | Initial CR?      | False       |            | Medicaio   | 1:        |         |              | FY I  | ndex:        | 1.18857853 |
| Class at 1/94: <b>N</b> | North Large [2]      | Medic            | aid Utiliza | ition      |            |           |         | 366%         | Semo  | ester Index: | 1.26086800 |
| Operating Ex >          | > 18 months [1]      | Occup            | ancy:       |            |            |           |         |              | Cost  |              | 1.06082010 |
| Open Date:              | 9/1/1992             |                  | vide Low (  | -          | -          |           |         | 440%         | Targ  | et:          | 1.01620550 |
| Acquired Date:          | 9/1/1992             |                  | aid Low C   | -          | -          |           |         | 060%         | DC I  | FY Index:    | 1.15550000 |
| Entered Medicai         |                      |                  | Occupancy   | -          |            |           |         | 189%         | DC S  | Sem Index:   | 1.19750000 |
| Med # Active Da         |                      | Weigh            | ited Low (  | Occ Adju   | ıstment Fa | ictor:    | 100.00  | 0000%        | DC 1  | Inflation:   | 1.03634790 |
| Previous Med #          | 212181               |                  |             |            |            |           |         |              | PS T  | Target:      | 1.02315072 |
|                         |                      |                  |             | Rate Cal   | lculations |           |         |              |       |              |            |
| Item                    | Description          | Ор               | erating     | Di         | rect       | InDire    | ect     | Property     | у     | ROE          | Totals     |
| 1 Total Cost            |                      | 5                | 36,848      | 1,2        | 280,793    | 724,      | 942     | 418,7        | 87    | 0            | 2,961,370  |
| 1a Audit Adju           | ıstments             |                  |             |            |            |           |         |              |       |              |            |
| 2 Cost Per D            | oiem                 | 3                | 37.6498     | 89         | 9.8235     | 50.8      | 410     | 29.37        | 00    |              | 207.6843   |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 536,848         | 1,280,793           | 724,942             | 418,787  | 0   | 2,961,370 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 37.6498         | 89.8235             | 50.8410             | 29.3700  |     | 207.6843  |
| 3     | Cost Per Diem Inflated                    | 39.9397         | 93.0884             | 53.9332             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 39.9397         | 93.0884             | 53.9332             | 29.3700  |     | 216.3313  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 39.5029         |                     | 53.3434             |          |     |           |
| 7     | Provider Target Rate                      | 40.4174         |                     | 54.5783             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573         | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463         |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795         |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            | 43.2828         |                     | 54.1840             |          |     |           |
| 10b   | Base for line 10a                         | 42.3034         |                     | 52.9580             |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 39.9397         | 93.0884             | 53.9332             | 13.6500  |     | 200.6113  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 1.2843              | 0.7441              |          |     |           |
| 14    | Prospective Per Diem 11                   | 39.9397         | 94.3727             | 54.6773             | 13.6500  |     | 202.6397  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Glencove Nursing Pavilion**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 9/1/1992  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1992/07   |
| Indexed Asset Value   | 4,947,990 |
| FRVS Base Asset:      | 3,635,035 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027320  |
|                       |           |

| Mortgage Int       | Mortgage Information |   |  |  |
|--------------------|----------------------|---|--|--|
| Amount:            | 4,600,000.00         | ) |  |  |
| Type:              | Fixed [2]            |   |  |  |
| < 60% of Base:     | False                |   |  |  |
| Interest Rate:     | 10.7500 %            | • |  |  |
| Chase Rate:        | 8.2500 %             | • |  |  |
| Amortization Rate: | 10.7500 %            | , |  |  |
| Interest Only:     | False                |   |  |  |
| Yearly Payment:    | 482,241              |   |  |  |
|                    |                      | _ |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Tot                          | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 3,958,392 | 12.7653  |  |  |  |
| 20% ROE(2):                  | 989,598   | 0.7157   |  |  |  |
| Insurance Cost(3):           | 23,536    | 1.0277   |  |  |  |
| Taxes Cost(3):               | 40,828    | 1.7828   |  |  |  |
| Home Office(3):              | 24,689    | 1.0781   |  |  |  |
| Replacement(3&4):            | 4,854     | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 17.3696  |  |  |  |

- (1) 80% Capital (\$3,958,392) amortized at 10.7500% for 20 years Principal & Interest of \$482,241 divided by annual available days (41,975) divided by Occup. Adj. (0.9000) = \$12.7653
- (2) 20% ROE (\$989,598) times the ROE factor (0.027320) divided by annual available days (41,975) divided by Occup. Adj. (0.9000) = \$0.7157
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 31,609    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1992   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 115        | Effective PBS Limitation | 3,635,035 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |   |                            |                               |  |  |  |  |  |  |
| Operating  | 39.9397   | 39.9397   | 2.9170                     | 37.0227                       |  |  |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 94.3727<br>54.6773<br>13.6500<br>0.0000<br>0.0000 | 94.3727<br>54.6773<br>17.3696<br>0.0000<br>0.0000 | 6.8925<br>3.9934<br>1.2686 | 87.4802<br>50.6839<br>16.1010 |  |  |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$16.9146<br>\$8.6851         |  |  |  |  |  |  |
| Totals   | 202.6397  | 206.3593  | 15.0715                    | 216.8875                      |  |  |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





207.58

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Panama City Nursing 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]

| Type of Ownership. Trivate 1 of profit [1] Cirow States based on this cost report. From Related 1 arty (Fritt ) Cirow [1] |                           |                       |        |                 |            |  |
|---|---------------------------|-----------------------|--------|-----------------|------------|--|
| Provider Information Cost Report (CR)   |                           | Patient Days          |        | Ratings Days    |            |  |
| 924 West 13th Street  | 12/04/2008-06/30/2009     | Number of Beds: 1     | 20     | Superior:       | 0          |  |
| Panama City FL 32401  | Days In CR 209            | Maximum:              | 25,080 | Standard:       | 184        |  |
| County: Bay[3]  | First Used: 2008/07       | Max Annualized:       | 43,800 | Conditional:    | 0          |  |
| Region: North [1] Area: 2   | Last Used: <b>2011/07</b> | Total Patient:        | 23,422 | Total:          | 184        |  |
| Control Private For profit [1]  | Unaudited [3]             | Medicare:             | 4,627  | Inflati         | on         |  |
| Current Class North Large [2]   | Initial CR? False         | Medicaid:             | 16,042 | FY Index:       | 1.18857853 |  |
| Class at 1/94: North Large [2]  | Medicaid Utilization      | 68.4                  | 49116% | Semester Index: | 1.26086800 |  |
| Operating Ex > 18 months [1]  | Occupancy:                | 93.3                  | 38915% | Cost:           | 1.06082010 |  |
| Open Date: 8/1/1984   | Statewide Low Occupan     | cy Threshold: 79.3    | 31440% | Target:         | 1.01620550 |  |
| Acquired Date: <b>8/1/1984</b>  | Medicaid Low Occupand     | cy Threshold: 41.9    | 94060% | DC FY Index:    | 1.15550000 |  |
| Entered Medicaid 8/1/1984   | Low Occupancy Adjustr     | ment Factor: 117.7    | 74552% | DC Sem Index:   | 1.19750000 |  |
| Med # Active Date: 12/4/2008  | Weighted Low Occ Adju     | ustment Factor: 100.0 | 00000% | DC Inflation:   | 1.03634790 |  |
| Previous Med # <b>211851</b>  |                           |                       |        |                 |            |  |
|   |                           |                       |        | PS Target:      | 1.02315072 |  |

|       | Rate Calculations   |           |           |          |          |     |           |  |  |
|-------|---|-----------|-----------|----------|----------|-----|-----------|--|--|
| Item  | Description   | Operating | Direct    | InDirect | Property | ROE | Totals    |  |  |
| 1     | Total Cost  | 582,780   | 1,442,282 | 801,802  | 303,515  | 0   | 3,130,379 |  |  |
| 1a    | Audit Adjustments   |           |           |          |          |     |           |  |  |
| 2     | Cost Per Diem   | 36.3284   | 89.9066   | 49.9814  | 18.9200  |     | 195.1364  |  |  |
| 3     | Cost Per Diem Inflated  | 38.5379   | 93.1745   | 53.0213  |          |     |           |  |  |
| 4     | Low Occupancy Adjustment  |           |           |          |          |     |           |  |  |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 38.5379   | 93.1745   | 53.0213  | 18.9200  |     | 203.6537  |  |  |
| 5a    | Interim Adjustment  |           |           |          |          |     |           |  |  |
| 5b    | Interim Adjusted Per Diem   |           |           |          |          |     |           |  |  |
| 6     | Prior Semester: Provider Target Base  | 38.1164   |           | 52.4415  |          |     |           |  |  |
| 7     | Provider Target Rate  | 38.9988   |           | 53.6556  |          |     |           |  |  |
| 7a    | Interim Adjustment  |           |           |          |          |     |           |  |  |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |          |          |     |           |  |  |
| 8     | Cost Based Class Ceilings   | 47.7573   | 95.2206   | 58.5089  | 13.6500  |     |           |  |  |
| 9     | Prior Semester: Class Ceiling Target Base   | 45.2463   |           | 53.4956  |          |     |           |  |  |
| 10    | Target Rate Class Ceiling   | 45.9795   |           | 54.3625  |          |     |           |  |  |
| 10a   | New Provider Target Limitation  | 41.6843   |           | 52.4741  |          |     |           |  |  |
| 10b   | Base for line 10a   | 40.7411   |           | 51.2868  |          |     |           |  |  |
| 11    | Lesser of 5,7,8,10, 10a   | 38.5379   | 93.1745   | 52.4741  | 13.6500  |     | 197.8365  |  |  |
| 12/13 | Medicaid Adjustment Rate  |           | 1.9383    | 1.0916   |          |     |           |  |  |
| 14    | Prospective Per Diem 11   | 38.5379   | 95.1128   | 53.5657  | 13.6500  |     | 200.8664  |  |  |
| 15    | Inflated Usual & Customary Charge  Usual and Customary Limitations not applied after 7/1/2002 |           |           |          |          |     |           |  |  |





207.58

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## Panama City Nursing Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 8/1/2004  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1984/07   |
| Indexed Asset Value   | 2,427,408 |
| FRVS Base Asset:      | 1,395,468 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027320  |
|                       |           |

| Mortgage Int              | formation    |  |  |  |  |
|---------------------------|--------------|--|--|--|--|
| Amount: <b>600,000.00</b> |              |  |  |  |  |
| Type:                     | Variable [3] |  |  |  |  |
| < 60% of Base:            | True         |  |  |  |  |
| Interest Rate:            | 12.5000 %    |  |  |  |  |
| Chase Rate:               | 12.5000 %    |  |  |  |  |
| Amortization Rate:        | 12.5000 %    |  |  |  |  |
| Interest Only:            | True         |  |  |  |  |
| Yearly Payment:           | 241,435      |  |  |  |  |
|                           |              |  |  |  |  |

| Calculation of FRVS Per Diem |                 |          |  |  |  |  |
|------------------------------|-----------------|----------|--|--|--|--|
|                              | Total Amount    | Per Diem |  |  |  |  |
| 80% Capital(1):              | 1,941,926       | 6.1247   |  |  |  |  |
| 20% ROE(2):                  | 485,482         | 0.3365   |  |  |  |  |
| Insurance Cost(3             | <b>21,800</b>   | 0.9307   |  |  |  |  |
| Taxes Cost(3):               | 16,727          | 0.7142   |  |  |  |  |
| Home Office(3):              | 24,777          | 1.0579   |  |  |  |  |
| Replacement(3&               | (4): <b>678</b> | 0.0000   |  |  |  |  |
| Total FRVS PD                | ):              | 9.1640   |  |  |  |  |

- (1) 80% Capital (\$1,941,926) amortized at 12.5000% for 20 years Interest of \$241,435 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.1247
- (2) 20% ROE (\$485,482) times the ROE factor (0.027320) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.3365
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |           | Used Per Bed Standard:   | 28,500    |  |
|--------------------------------|-----------|--------------------------|-----------|--|
| Comparison Date:               | 10/1/1985 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 120       | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                                   |  |  |  |  |  |
|--|---|--|----------------------------|-----------------------------------|--|--|--|--|--|
| Components   | Cost FRVS MTA* Final Component                    |  |                            |                                   |  |  |  |  |  |
| Operating  | 38.5379   | 38.5379  | 2.8146                     | 35.7233                           |  |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 95.1128<br>53.5657<br>13.6500<br>0.0000<br>0.0000 | 95.1128<br>53.5657<br>9.1640<br>0.0000<br>0.0000 | 6.9466<br>3.9122<br>0.6693 | 88.1662<br>49.6535<br>8.4947      |  |  |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 200.8664  | 196.3804   | 14.3427                    | \$16.8595<br>\$8.6851<br>207.5823 |  |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





200.57

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Riverchase Care Center**

Type of Cost Report:Cost Settled Interim CHOW[5] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownersh                        | ip: Private For pro   | fit [1] CHO                                    | W Status   | based o    | <u>n this Co</u>               | st Report  | t: Non        | -Related     | <u>Party</u> | y (NRP) CHO  | W[4]       |  |
|--|-----------------------|--|------------|------------|--------------------------------|------------|---------------|--------------|--------------|--------------|------------|--|
| Provider                               | Information           | Cost Report (CR)                               |            |            | Patient Days                   |            |               | Ratings Days |              | Days         |            |  |
| 1017 Strong Road 12/04/2008-06/30/2009 |                       | Number   | of Beds:   | 120        |                                |            | Superior:     | 0            |              |              |            |  |
| Ouincy FL 323                          | 351                   | Days In CR                                     |            | 209        | Maximu                         | m:         | 2             | 25,080       |              | Standard:    | 184        |  |
| County: Gadsde                         | en[20]                | First Used:                                    | 2008       | <b>/07</b> | Max Anı                        | nualized:  | 4             | 43,800       |              | Conditional: | 0          |  |
| Region: North [                        | 1] Area: 2            | Last Used:                                     | 2011       | <b>/07</b> | Total Pat                      | ient:      | 2             | 24,022       |              | Total:       | 184        |  |
| Control Private                        | For profit [1]        | Unaudited                                      | [3]        |            | Medicare                       | e:         |               | 1,886        | Inflation    |              |            |  |
| Current Class N                        | orth Large [2]        | Initial CR?                                    | False      |            | Medicaio                       | <b>l</b> : | 2             | 20,560       | FY I         | Index:       | 1.18857853 |  |
| Class at 1/94: N                       | orth Large [2]        | Medicaid Utilization                           |            |            |                                |            | 85.58821%     |              |              | ester Index: | 1.26086800 |  |
| Operating Ex >                         | 18 months [1]         | Occup  | ancy:      |            | 95.78150%                      |            |               | 3150%        |              |              | 1.06082010 |  |
| Open Date:                             | 11/19/1985            | Statew   | ride Low ( | Occupan    | cy Thresh                      | old:       | <b>79.3</b> 1 | 1440%        | Target:      |              | 1.01620550 |  |
| Acquired Date:                         | 11/19/1985            | Medic  | aid Low O  | ccupand    | cy Threshold: <b>41.94060%</b> |            |               | 4060%        | DC FY Index: |              | 1.15550000 |  |
| Entered Medicaid                       | 11/19/1985            | Low Occupancy Adjustment Factor: 120.76180%    |            |            | DC F F Index:                  |            | 1.19750000    |              |              |              |            |  |
| Med # Active Dat                       | te: 12/4/2008         | Weighted Low Occ Adjustment Factor: 100.00000% |            |            |                                |            | _             | Inflation:   | 1.03634790   |              |            |  |
| Previous Med #                         | Previous Med # 253413 |  |            |            |                                |            |               |              |              |              |            |  |
|  | PS Target: 1.02315072 |  |            |            |                                |            |               | 1.02315072   |              |              |            |  |
| Rate Calculations                      |                       |  |            |            |                                |            |               |              |              |              |            |  |
| Item                                   | Description           | Op   | erating    | Di         | rect                           | InDire     | ect           | Propert      | y            | ROE          | Totals     |  |
| 1 Total Cost                           |                       | 7  | 71,201     | 1,4        | 192,214                        | 955,4      | 485           | 401,1        | 126          | 0            | 3,620,026  |  |

|       | Rate Calculations   |           |           |          |          |     |           |  |  |
|-------|---|-----------|-----------|----------|----------|-----|-----------|--|--|
| Item  | Description   | Operating | Direct    | InDirect | Property | ROE | Totals    |  |  |
| 1     | Total Cost  | 771,201   | 1,492,214 | 955,485  | 401,126  | 0   | 3,620,026 |  |  |
| 1a    | Audit Adjustments   |           |           |          |          |     |           |  |  |
| 2     | Cost Per Diem   | 37.5098   | 72.5785   | 46.4730  | 19.5100  |     | 176.0713  |  |  |
| 3     | Cost Per Diem Inflated  | 39.7911   | 75.2166   | 49.2995  |          |     |           |  |  |
| 4     | Low Occupancy Adjustment  |           |           |          |          |     |           |  |  |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 39.7911   | 75.2166   | 49.2995  | 19.5100  |     | 183.8172  |  |  |
| 5a    | Interim Adjustment  |           |           |          |          |     |           |  |  |
| 5b    | Interim Adjusted Per Diem   |           |           |          |          |     |           |  |  |
| 6     | Prior Semester: Provider Target Base  | 39.3560   |           | 48.7604  |          |     |           |  |  |
| 7     | Provider Target Rate  | 40.2671   |           | 49.8892  |          |     |           |  |  |
| 7a    | Interim Adjustment  |           |           |          |          |     |           |  |  |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |          |          |     |           |  |  |
| 8     | Cost Based Class Ceilings   | 47.7573   | 95.2206   | 58.5089  | 13.6500  |     |           |  |  |
| 9     | Prior Semester: Class Ceiling Target Base   | 45.2463   |           | 53.4956  |          |     |           |  |  |
| 10    | Target Rate Class Ceiling   | 45.9795   |           | 54.3625  |          |     |           |  |  |
| 10a   | New Provider Target Limitation  | 41.5847   |           | 49.1905  |          |     |           |  |  |
| 10b   | Base for line 10a   | 40.6438   |           | 48.0775  |          |     |           |  |  |
| 11    | Lesser of 5,7,8,10, 10a   | 39.7911   | 75.2166   | 49.1905  | 13.6500  |     | 177.8482  |  |  |
| 12/13 | Medicaid Adjustment Rate  |           | 3.0114    | 1.9694   |          |     |           |  |  |
| 14    | Prospective Per Diem 11   | 39.7911   | 78.2280   | 51.1599  | 13.6500  |     | 182.8290  |  |  |
| 15    | Inflated Usual & Customary Charge  Usual and Customary Limitations not applied after 7/1/2002 |           |           |          |          |     |           |  |  |





200.57

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Riverchase Care Center**

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:            | 1/1/1994  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1985/07   |
| Indexed Asset Value    | 5,524,472 |
| FRVS Base Asset:       | 3,420,000 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.027320  |
|                        |           |

| Mortgage Information |              |          |  |
|----------------------|--------------|----------|--|
| Amount:              | 2,900,000.00 |          |  |
| Type:                | Fixed [2]    |          |  |
| < 60% of Base:       | False        |          |  |
| Interest Rate:       | 10.4500      | <b>%</b> |  |
| Chase Rate:          | 11.5000      | <b>%</b> |  |
| Amortization Rate:   | 10.4500      | <b>%</b> |  |
| Interest Only:       | False        |          |  |
| Yearly Payment:      | 527,710      |          |  |

| Calculation of FRVS Per Diem |            |          |  |
|------------------------------|------------|----------|--|
| То                           | tal Amount | Per Diem |  |
| 80% Capital(1):              | 4,419,578  | 13.3869  |  |
| 20% ROE(2):                  | 1,104,894  | 0.7657   |  |
| Insurance Cost(3):           | 19,916     | 0.8291   |  |
| Taxes Cost(3):               | 25,616     | 1.0664   |  |
| Home Office(3):              | 21,500     | 0.8950   |  |
| Replacement(3&4)             | 12,883     | 0.0000   |  |
| Total FRVS PD:               |            | 16.9431  |  |

- (1) 80% Capital (\$4,419,578) amortized at 10.4500% for 20 years Principal & Interest of \$527,710 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.3869
- (2) 20% ROE (\$1,104,894) times the ROE factor (0.027320) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7657
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Ì | Per Bed Standard Det | ermination | Used Per Bed Standard:          | 28,500    |  |
|---|----------------------|------------|---------------------------------|-----------|--|
|   | Comparison Date:     | 10/1/1985  | Current RS PBS:                 | 49,593    |  |
|   | Comparison Bed       | 120        | <b>Effective PBS Limitation</b> | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |
|--|---|---|----------------------------|-----------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |
| Operating  | 39.7911   | 39.7911   | 2.9062                     | 36.8849                           |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 78.2280<br>51.1599<br>13.6500<br>0.0000<br>0.0000 | 78.2280<br>51.1599<br>16.9431<br>0.0000<br>0.0000 | 5.7134<br>3.7365<br>1.2374 | 72.5146<br>47.4234<br>15.7057     |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 182.8290  | 186.1221  | 13.5935                    | \$19.3605<br>\$8.6851<br>200.5742 |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





213.80

**PS Target:** 

1.02315072

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Suwannee 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]

Patient Days **Provider Information** Cost Report (CR) **Ratings Days** Superior: 0 12/04/2008-06/30/2009 Number of Beds: 180 1620 Helvenston Streets E 184 209 Standard: 37,620 Days In CR Maximum: Live Oak FL 32064 0 2008/07 Conditional: County: Suwannee[61] First Used: Max Annualized: 65,700 184 Total: Region: North [1] Area: 3 Last Used: 2011/07 Total Patient: 36,090 Control Private For profit [1] 5,543 Inflation Medicare: Unaudited [3] **False** Current Class North Large [2] Initial CR? Medicaid: 28,174 FY Index: 1.18857853 Class at 1/94: North Large [2] Medicaid Utilization 78.06595% Semester Index: 1.26086800 95.93301% Operating Ex > 18 months [1] Occupancy: Cost: 1.06082010 Open Date: 4/1/1982 Statewide Low Occupancy Threshold: 79.31440% Target: 1.01620550 Acquired Date: 4/1/1982 Medicaid Low Occupancy Threshold: 41.94060% DC FY Index: 1.15550000 120.95283% **Entered Medicaid** 9/1/1983 Low Occupancy Adjustment Factor: DC Sem Index: 1.19750000 100.00000% Med # Active Date: 12/4/2008 Weighted Low Occ Adjustment Factor: DC Inflation: 1.03634790 Previous Med# 223719

|       |   | ]         | Rate Calculations |           |          | _   |           |
|-------|---|-----------|-------------------|-----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct            | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,073,144 | 2,344,029         | 1,387,890 | 741,258  | 0   | 5,546,321 |
| 1a    | Audit Adjustments                         |           |                   |           |          |     |           |
| 2     | Cost Per Diem                             | 38.0899   | 83.1983           | 49.2614   | 26.3100  |     | 196.8596  |
| 3     | Cost Per Diem Inflated                    | 40.4065   | 86.2224           | 52.2575   |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |                   |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 40.4065   | 86.2224           | 52.2575   | 26.3100  |     | 205.1964  |
| 5a    | Interim Adjustment                        |           |                   |           |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |                   |           |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 39.9648   |                   | 51.6861   |          |     |           |
| 7     | Provider Target Rate                      | 40.8900   |                   | 52.8827   |          |     |           |
| 7a    | Interim Adjustment                        |           |                   |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |                   |           |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573   | 95.2206           | 58.5089   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463   |                   | 53.4956   |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795   |                   | 54.3625   |          |     |           |
| 10a   | New Provider Target Limitation            | 45.0771   |                   | 53.5148   |          |     |           |
| 10b   | Base for line 10a                         | 44.0571   |                   | 52.3039   |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 40.4065   | 86.2224           | 52.2575   | 13.6500  |     | 192.5364  |
| 12/13 | Medicaid Adjustment Rate                  |           | 2.7224            | 1.6500    |          |     |           |
| 14    | Prospective Per Diem 11                   | 40.4065   | 88.9448           | 53.9075   | 13.6500  |     | 196.9088  |
| 15    | TI 1 10 4 Ti 10 7/1/2002                  |           |                   |           |          |     |           |





213.80

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Suwannee Health Care Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 9/1/1988  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1982/01   |
| Indexed Asset Value    | 8,400,430 |
| FRVS Base Asset:       | 3,332,561 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.027320  |
|                        |           |

| Mortgage Information        |   |  |  |  |  |  |
|-----------------------------|---|--|--|--|--|--|
| Amount: <b>2,800,000.00</b> |   |  |  |  |  |  |
| Fixed [2]                   |   |  |  |  |  |  |
| False                       |   |  |  |  |  |  |
| 11.8000                     | <b>%</b>  |  |  |  |  |  |
| 13.0000                     | <b>%</b>  |  |  |  |  |  |
| 11.8000                     | <b>%</b>  |  |  |  |  |  |
| False                       |   |  |  |  |  |  |
| Yearly Payment: 876,743     |   |  |  |  |  |  |
|                             | 2,800,000<br>Fixed [2]<br>False<br>11.8000<br>13.0000<br>11.8000<br>False |  |  |  |  |  |

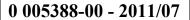
| Calculation      | Calculation of FRVS Per Diem |          |  |  |  |  |
|------------------|------------------------------|----------|--|--|--|--|
|                  | Total Amount                 | Per Diem |  |  |  |  |
| 80% Capital(1):  | 6,720,344                    | 14.8274  |  |  |  |  |
| 20% ROE(2):      | 1,680,086                    | 0.7763   |  |  |  |  |
| Insurance Cost(3 | 36,261                       | 1.0047   |  |  |  |  |
| Taxes Cost(3):   | 43,131                       | 1.1951   |  |  |  |  |
| Home Office(3):  | 36,955                       | 1.0240   |  |  |  |  |
| Replacement(38   | 25 <b>,080</b>               | 0.0000   |  |  |  |  |
| Total FRVS PI    | ):                           | 18.8275  |  |  |  |  |

- (1) 80% Capital (\$6,720,344) amortized at 11.8000% for 20 years Principal & Interest of \$876,743 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$14.8274
- (2) 20% ROE (\$1,680,086) times the ROE factor (0.027320) divided by annual available days (65,700) 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 Det | termination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |  |
| Operating  | 40.4065   | 40.4065   | 2.9511                     | 37.4554                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 88.9448<br>53.9075<br>13.6500<br>0.0000<br>0.0000 | 88.9448<br>53.9075<br>18.8275<br>0.0000<br>0.0000 | 6.4961<br>3.9372<br>1.3751 | 82.4487<br>49.9703<br>17.4524 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.7831<br>\$8.6851         |  |  |
| Totals   | 196.9088  | 202.0863  | 14.7595                    | 213.7950                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





228.24

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Berkshire Manor**

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 Da                                   |  |  | Ratings                      |  |
|---|--|---|--|--|--|------------------------------|--|
| 1255 NE 135th Street  | 12/04/2008-06/30/  |   | ber of Beds:                                 | 245  | Sup  | perior:                      | 0  |
| North Miami FL 33161 County: Dade[13] Region: South[2] Area: 11   | Days In CR First Used: 2008 Last Used: 2011  | 209 Maxi<br>/07 Max                                       | mum: Annualized: Patient:                    | 51,205<br>89,425<br>21,665   |  | ndard:<br>nditional:<br>:al: | 184<br>0<br>184  |
| Control Private For profit [1]  | Unaudited [3]  | Medi  | care:  | 1,745  |  | Inflati                      | ion  |
| Current Class   South Large   4   Class at 1/94:   South Large   4   Operating Ex   > 18 months   1   Open Date:   12/1/1983   Acquired Date:   12/1/1983   Entered Medicaid   12/1/1983   Med # Active Date:   12/4/2008   Previous Med #   228915 | Initial CR? False  Medicaid Utiliza Occupancy: Statewide Low O Medicaid Low O Low Occupancy Weighted Low O | Occupancy The Occupancy Through Adjustment Foce Adjustmer | reshold: 79 eshold: 4 actor: 50 t Factor: 10 | 18,072<br>3.41565%<br>2.31032%<br>9.31440%<br>1.94060%<br>3.34507%<br>0.00000% | FY Index<br>Semester<br>Cost:<br>Target:<br>DC FY I<br>DC Sem<br>DC Infla<br>PS Targ | Index: Index: Index: ation:  | 1.18857853<br>1.26086800<br>1.06082010<br>1.01620550<br>1.15550000<br>1.19750000<br>1.03634790<br>1.02315072 |
|   |  | Rate Calculati  | ons  |  |  |                              |  |
| Item Description  | Operating  | Direct  | InDirect                                     | Propert  | .y   | ROE                          | Totals   |

|       |   | R                | ate Calculations    |                    |          |     |           |
|-------|---|------------------|---------------------|--------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect           | Property | ROE | Totals    |
| 1     | Total Cost                                | 806,906          | 1,549,211           | 953,246            | 521,739  | 0   | 3,831,102 |
| 1a    | Audit Adjustments                         |                  |                     |                    |          |     |           |
| 2     | Cost Per Diem                             | 44.6495          | 85.7244             | 52.7471            | 28.8700  |     | 211.9910  |
| 3     | Cost Per Diem Inflated                    | 47.3651          | 88.8403             | 55.9552            |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                    |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 47.3651          | 88.8403             | 55.9552            | 28.8700  |     | 221.0306  |
| 5a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                    |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 46.8472          |                     | 55.3433            |          |     |           |
| 7     | Provider Target Rate                      | 47.9317          |                     | 56.6245            |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                    |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999            | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989            |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210            |          |     |           |
| 10a   | New Provider Target Limitation            | 50.3193          |                     | 57.1880            |          |     |           |
| 10b   | Base for line 10a                         | 49.1807          |                     | 55.8940            |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 47.3651          | 88.8403             | 55.9552            | 13.6500  |     | 205.8106  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 3.3397              | 2.1035             |          |     |           |
| 14    | Prospective Per Diem 11                   | 47.3651          | 92.1800             | 58.0587            | 13.6500  |     | 211.2538  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | t applied after 7/ | 1/2002   |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

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|-----------|-------------|
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**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 2/1/1998  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1983/07   |
| Indexed Asset Value   | 9,466,243 |
| FRVS Base Asset:      | 5,509,033 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027320  |
|                       |           |

| Mortgage Information         |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Amount: <b>10,100,000.00</b> |           |          |  |  |  |
| Type:                        | Fixed [2] |          |  |  |  |
| < 60% of Base:               | False     |          |  |  |  |
| Interest Rate:               | 11.5000   | <b>%</b> |  |  |  |
| Chase Rate:                  | 8.5000    | <b>%</b> |  |  |  |
| Amortization Rate:           | 11.5000   | <b>%</b> |  |  |  |
| Interest Only:               | False     |          |  |  |  |
| Yearly Payment:              | 969,1     | 28       |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |
|------------------------------|-----------|----------|--|--|
| Tot                          | al Amount | Per Diem |  |  |
| 80% Capital(1):              | 7,572,994 | 12.0415  |  |  |
| 20% ROE(2):                  | 1,893,249 | 0.6427   |  |  |
| Insurance Cost(3):           | 27,065    | 1.2493   |  |  |
| Taxes Cost(3):               | 72,600    | 3.3510   |  |  |
| Home Office(3):              | 24,283    | 1.1208   |  |  |
| Replacement(3&4):            | 11,162    | 0.0000   |  |  |
| Total FRVS PD:               |           | 18.4053  |  |  |

- (1) 80% Capital (\$7,572,994) amortized at 11.5000% for 20 years Principal & Interest of \$969,128 divided by annual available days (89,425) divided by Occup. Adj. (0.9000) = \$12.0415
- (2) 20% ROE (\$1,893,249) times the ROE factor (0.027320) divided by annual available days (89,425) divided by Occup. Adj. (0.9000) = \$0.6427
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 245         | Effective PBS Limitation | 6,982,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 47.3651   | 47.3651   | 3.4593                     | 43.9058                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 92.1800<br>58.0587<br>13.6500<br>0.0000<br>0.0000 | 92.1800<br>58.0587<br>18.4053<br>0.0000<br>0.0000 | 6.7324<br>4.2403<br>1.3442 | 85.4476<br>53.8184<br>17.0611 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$19.3178<br>\$8.6851         |  |
| Totals   | 211.2538  | 216.0091  | 15.7762                    | 228.2358                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





213.81

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Carnegie Gardens Nursing 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         | • •        |
|---------------------------------|----------------------------|------------------------------------|-----------------|------------|
| 1415 South Hickory Street       | 12/04/2008-06/30/2009      | Number of Beds: 138                | Superior:       | 0          |
| Melbourne FL 32901              | Days In CR 209             | Maximum: <b>28,84</b> 2            | Standard:       | 184        |
| County: Brevard[5]              | First Used: <b>2008/07</b> | Max Annualized: 50,370             |                 |            |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient: 23,813              | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>3,063</b>             | Infla           | tion       |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: 15,800                   | FY Index:       | 1.18857853 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 66.35031%                          | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 82.56362%                          | Cost.           | 1.06082010 |
| Open Date: 8/1/1983             | Statewide Low Occupan      | ncy Threshold: <b>79.31440</b> %   | Target:         | 1.01620550 |
| Acquired Date: <b>8/1/1983</b>  | Medicaid Low Occupan       | cy Threshold: <b>41.94060</b> %    | DC FY Index:    | 1.15550000 |
| Entered Medicaid 8/1/1983       | Low Occupancy Adjusti      | ment Factor: <b>104.09664</b> %    | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/4/2008    | Weighted Low Occ Adj       | ustment Factor: <b>100.00000</b> % | DC Inflation:   | 1.03634790 |
| Previous Med # <b>212008</b>    |                            |                                    |                 |            |
|                                 |                            |                                    | PS Target:      | 1.02315072 |

|       |   | R                | ate Calculations    |                    |          |     |           |
|-------|---|------------------|---------------------|--------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect           | Property | ROE | Totals    |
| 1     | Total Cost                                | 645,346          | 1,371,409           | 761,787            | 400,846  | 0   | 3,179,388 |
| 1a    | Audit Adjustments                         |                  |                     |                    |          |     |           |
| 2     | Cost Per Diem                             | 40.8447          | 86.7980             | 48.2144            | 25.3700  |     | 201.2271  |
| 3     | Cost Per Diem Inflated                    | 43.3289          | 89.9529             | 51.1468            |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                    |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 43.3289          | 89.9529             | 51.1468            | 25.3700  |     | 209.7986  |
| 5a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                    |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 42.8551          |                     | 50.5875            |          |     |           |
| 7     | Provider Target Rate                      | 43.8472          |                     | 51.7586            |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                    |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044            | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439            |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375            |          |     |           |
| 10a   | New Provider Target Limitation            | 43.9299          |                     | 51.2746            |          |     |           |
| 10b   | Base for line 10a                         | 42.9359          |                     | 50.1144            |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 43.3289          | 89.9529             | 51.1468            | 13.6500  |     | 198.0786  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.6546              | 0.9408             |          |     |           |
| 14    | Prospective Per Diem 11                   | 43.3289          | 91.6075             | 52.0876            | 13.6500  |     | 200.6740  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | nary Limitations no | t applied after 7/ | 1/2002   |     |           |





213.81

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Carnegie Gardens Nursing Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1983/07   |
| Indexed Asset Value  | 6,642,773 |
| FRVS Base Asset:     | 3,933,000 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027320  |
|                      |           |

| Mortgage Information |                      |            |  |  |
|----------------------|----------------------|------------|--|--|
| Amount:              | Amount: 3,595,040.00 |            |  |  |
| Type:                | Fixed [2]            |            |  |  |
| < 60% of Base:       | False                |            |  |  |
| Interest Rate:       | 6.4680               | <b>%</b>   |  |  |
| Chase Rate:          | 13.0000              | <b>%</b>   |  |  |
| Amortization Rate:   | 6.4680               | <b>%</b>   |  |  |
| Interest Only:       | False                |            |  |  |
| Yearly Payment:      | 474,2                | <b>256</b> |  |  |

| Calculation     | Calculation of FRVS Per Diem |          |  |  |
|-----------------|------------------------------|----------|--|--|
|                 | Total Amount                 | Per Diem |  |  |
| 80% Capital(1): | 5,314,218                    | 10.4616  |  |  |
| 20% ROE(2):     | 1,328,555                    | 0.8007   |  |  |
| Insurance Cost( | 3): <b>24,689</b>            | 1.0368   |  |  |
| Taxes Cost(3):  | 28,027                       | 1.1770   |  |  |
| Home Office(3)  | 24,637                       | 1.0346   |  |  |
| Replacement(38  | £4): <b>7,507</b>            | 0.0000   |  |  |
| Total FRVS PI   | <b>)</b> :                   | 14.5107  |  |  |

- (1) 80% Capital (\$5,314,218) amortized at 6.4680% for 20 years Principal & Interest of \$474,256 divided by annual available days (50,370) divided by Occup. Adj. (0.9000) = \$10.4616
- (2) 20% ROE (\$1,328,555) times the ROE factor (0.027320) divided by annual available days (50,370) divided by Occup. Adj. (0.9000) = \$0.8007
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:          | 28,500    |  |
|---------------------|-------------|---------------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:                 | 49,593    |  |
| Comparison Bed      | 138         | <b>Effective PBS Limitation</b> | 3,933,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |
|--|---|---|----------------------------|-----------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |
| Operating  | 43.3289   | 43.3289   | 3.1645                     | 40.1644                           |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 91.6075<br>52.0876<br>13.6500<br>0.0000<br>0.0000 | 91.6075<br>52.0876<br>14.5107<br>0.0000<br>0.0000 | 6.6906<br>3.8042<br>1.0598 | 84.9169<br>48.2834<br>13.4509     |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 200.6740  | 201.5347  | 14.7191                    | \$18.3075<br>\$8.6851<br>213.8082 |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





205.47

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Fountainhead 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                        |
|--------------------------------|----------------------------|---------------------------------|-------------------------------------|
| 390 NE 135th Street            | 12/04/2008-06/30/2009      | Number of Beds: 146             | Superior: 0                         |
| North Miami FL 33161           | Days In CR 209             | Maximum: 30,51                  | 4 Standard: 184                     |
| County: Dade[13]               | First Used: <b>2008/07</b> | Max Annualized: 53,29           | Conditional: 0                      |
| Region: South[2] Area: 11      | Last Used: <b>2011/07</b>  | Total Patient: 22,54            | Total: 184                          |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 1,06                  | Inflation                           |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: 21,31                 | 6 FY Index: 1.18857853              |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 94.565469                       | % Semester Index: <b>1.26086800</b> |
| Operating Ex > 18 months [1]   | Occupancy:                 | 73.871019                       |                                     |
| Open Date: 7/1/1983            | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> ° | 7/0 Target: 1.01620550              |
| Acquired Date: 7/1/1983        | Medicaid Low Occupan       | cy Threshold: <b>41.94060</b> ° | DC FY Index: 1.15550000             |
| Entered Medicaid 7/1/1984      | Low Occupancy Adjustr      | ment Factor: 93.13695°          | DC Sem Index: 1.19750000            |
| Med # Active Date: 12/4/2008   | Weighted Low Occ Adju      | ustment Factor: 100.00000       | DC Inflation: 1.03634790            |
| Previous Med # <b>228907</b>   |                            |                                 | 1100001170                          |
|                                |                            |                                 | PS Target: 1.02315072               |
|                                | Rate Ca                    | lculations                      |                                     |

|       |   | R                | Rate Calculations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 806,796          | 1,598,903           | 984,832             | 543,132  | 0   | 3,933,663 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 37.8493          | 75.0095             | 46.2015             | 25.4800  |     | 184.5403  |
| 3     | Cost Per Diem Inflated                    | 40.1513          | 77.7359             | 49.0115             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 40.1513          | 77.7359             | 49.0115             | 25.4800  |     | 192.3787  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 39.7124          |                     | 48.4756             |          |     |           |
| 7     | Provider Target Rate                      | 40.6318          |                     | 49.5978             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            | 45.8207          |                     | 53.1521             |          |     |           |
| 10b   | Base for line 10a                         | 44.7839          |                     | 51.9494             |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 40.1513          | 77.7359             | 49.0115             | 13.6500  |     | 180.5487  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 3.4981              | 2.2055              |          |     |           |
| 14    | Prospective Per Diem 11                   | 40.1513          | 81.2340             | 51.2170             | 13.6500  |     | 186.2523  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





205.47

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Fountainhead Care Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 2/1/1998  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1983/07   |
| Indexed Asset Value   | 6,844,665 |
| FRVS Base Asset:      | 4,161,000 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027320  |
|                       |           |

| Mortgage Information |              |            |  |  |  |
|----------------------|--------------|------------|--|--|--|
| Amount:              | 4,100,000    | 0.00       |  |  |  |
| Type:                | Fixed [2]    |            |  |  |  |
| < 60% of Base:       | False        |            |  |  |  |
| Interest Rate:       | 11.5000      | <b>%</b>   |  |  |  |
| Chase Rate:          | 8.5000       | <b>%</b>   |  |  |  |
| Amortization Rate:   | 11.5000      | <b>%</b>   |  |  |  |
| Interest Only:       | <b>False</b> |            |  |  |  |
| Yearly Payment:      | 700,7        | <b>738</b> |  |  |  |

| Calculation of     | Calculation of FRVS Per Diem |          |  |  |  |  |  |
|--------------------|------------------------------|----------|--|--|--|--|--|
| Tot                | al Amount                    | Per Diem |  |  |  |  |  |
| 80% Capital(1):    | 5,475,732                    | 14.6106  |  |  |  |  |  |
| 20% ROE(2):        | 1,368,933                    | 0.7798   |  |  |  |  |  |
| Insurance Cost(3): | 19,134                       | 0.8489   |  |  |  |  |  |
| Taxes Cost(3):     | 19,765                       | 0.8768   |  |  |  |  |  |
| Home Office(3):    | 22,006                       | 0.9763   |  |  |  |  |  |
| Replacement(3&4):  | 14,704                       | 0.0000   |  |  |  |  |  |
| Total FRVS PD:     |                              | 18.0924  |  |  |  |  |  |

- (1) 80% Capital (\$5,475,732) amortized at 11.5000% for 20 years Principal & Interest of \$700,738 divided by annual available days (53,290) divided by Occup. Adj. (0.9000) = \$14.6106
- (2) 20% ROE (\$1,368,933) times the ROE factor (0.027320) divided by annual available days (53,290) divided by Occup. Adj. (0.9000) = \$0.7798
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 146         | Effective PBS Limitation | 4,161,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components   | Cost  | Cost FRVS MTA* Final Component                    |                            |                               |  |  |  |
| Operating  | 40.1513   | 40.1513   | 2.9325                     | 37.2188                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 81.2340<br>51.2170<br>13.6500<br>0.0000<br>0.0000 | 81.2340<br>51.2170<br>18.0924<br>0.0000<br>0.0000 | 5.9329<br>3.7406<br>1.3214 | 75.3011<br>47.4764<br>16.7710 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$20.0220<br>\$8.6851         |  |  |  |
| Totals   | 186.2523  | 190.6947  | 13.9274                    | 205.4744                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





218.61

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### North Campus 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       |
|--------------------------------|----------------------------|-----------------------|--------|-----------------|------------|
| 700 N Palmetto Street          | 03/01/2009-02/28/2010      | Number of Beds: 12    | 20     | Superior:       | 0          |
| Leesburg FL 34748              | Days In CR 365             | Maximum:              | 43,800 | Standard:       | 184        |
| County: Lake[35]               | First Used: <b>2011/07</b> | Max Annualized:       | 43,800 | Conditional:    | 0          |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>  |                       | 39,076 | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:             | 14,717 | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False          |                       | 19,319 | FY Index:       | 1.19713987 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 49.43                 | 3955%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 89.2                  | 1461%  | Cost:           | 1.05323365 |
| Open Date: 10/11/1988          | Statewide Low Occupar      | ncy Threshold: 79.3   | 1440%  | Target:         | 1.01620550 |
| Acquired Date: 10/11/1988      | Medicaid Low Occupan       | cy Threshold: 41.9    | 4060%  | DC FY Index:    | 1.16183216 |
| Entered Medicaid 10/11/1988    | Low Occupancy Adjust       | ment Factor: 112.4    | 8224%  | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 9/1/2008    | Weighted Low Occ Adj       | ustment Factor: 100.0 | 0000%  | DC Inflation:   | 1.03069965 |
| Previous Med # <b>210439</b>   |                            |                       |        |                 |            |
|                                |                            |                       |        | PS Target:      | 1.02315072 |

|       |  | -         | Rate Calculations |           | ,        |     |           |
|-------|--|-----------|-------------------|-----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct            | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost   | 924,612   | 1,798,833         | 1,360,490 | 694,711  | 0   | 4,778,646 |
| 1a    | Audit Adjustments  |           |                   |           |          |     |           |
| 2     | Cost Per Diem  | 47.8602   | 93.1121           | 70.4224   | 35.9600  |     | 247.3547  |
| 3     | Cost Per Diem Inflated   | 50.4080   | 95.9706           | 74.1712   |          |     |           |
| 4     | Low Occupancy Adjustment   |           |                   |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 50.4080   | 95.9706           | 74.1712   | 35.9600  |     | 256.5098  |
| 5a    | Interim Adjustment   |           |                   |           |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |                   |           |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 55.6482   |                   | 72.3946   |          |     |           |
| 7     | Provider Target Rate   | 56.9365   |                   | 74.0706   |          |     |           |
| 7a    | Interim Adjustment   |           |                   |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |                   |           |          |     |           |
| 8     | Cost Based Class Ceilings  | 47.7573   | 95.2206           | 58.5089   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 45.2463   |                   | 53.4956   |          |     |           |
| 10    | Target Rate Class Ceiling  | 45.9795   |                   | 54.3625   |          |     |           |
| 10a   | New Provider Target Limitation   | 47.3540   |                   | 51.2076   |          |     |           |
| 10b   | Base for line 10a  | 46.2825   |                   | 50.0489   |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 45.9795   | 95.2206           | 51.2076   | 13.6500  |     | 206.0577  |
| 12/13 | Medicaid Adjustment Rate   |           |                   |           |          |     |           |
| 14    | Prospective Per Diem 11  | 45.9795   | 95.2206           | 51.2076   | 13.6500  |     | 206.0577  |
| 15    | Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                   |           |          |     |           |





218.61

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### North Campus Rehabilitation and Health Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:         | 10/11/1988 |
|---------------------|------------|
| Year of Phase-In/Fu | 11:        |
| RS to Start Calcs:  | 1988/07    |
| Indexed Asset Value | 5,449,339  |
| FRVS Base Asset:    | 2,402,622  |
| Occup Adj Factor:   | 0.9000     |
| ROE Factor          | 0.030630   |
|                     |            |

| Mortgage Information        |   |  |  |  |  |
|-----------------------------|---|--|--|--|--|
| Amount: <b>4,600,000.00</b> |   |  |  |  |  |
| Fixed [2]                   |   |  |  |  |  |
| False                       |   |  |  |  |  |
| 8.3270                      | <b>%</b>  |  |  |  |  |
| 13.0000                     | <b>%</b>  |  |  |  |  |
| 8.3270                      | <b>%</b>  |  |  |  |  |
| False                       |   |  |  |  |  |
| 448,2                       | 278   |  |  |  |  |
|                             | 4,600,000<br>Fixed [2]<br>False<br>8.3270<br>13.0000<br>8.3270<br>False |  |  |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |  |
|------------------------------|--------------------|----------|--|--|--|
| ,                            | Total Amount       | Per Diem |  |  |  |
| 80% Capital(1):              | 4,359,471          | 11.3718  |  |  |  |
| 20% ROE(2):                  | 1,089,868          | 0.8468   |  |  |  |
| Insurance Cost(3             | 3): <b>285,978</b> | 7.3185   |  |  |  |
| Taxes Cost(3):               | 1,402              | 0.0359   |  |  |  |
| Home Office(3):              | 13,837             | 0.3541   |  |  |  |
| Replacement(3&               | (4): <b>2,161</b>  | 0.0000   |  |  |  |
| Total FRVS PD                | ):                 | 19.9271  |  |  |  |

- (1) 80% Capital (\$4,359,471) amortized at 8.3270% for 20 years Principal & Interest of \$448,278 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.3718
- (2) 20% ROE (\$1,089,868) times the ROE factor (0.030630) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8468
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:          | 29,662    |  |
|----------------------|------------|---------------------------------|-----------|--|
| Comparison Date:     | 1/1/1988   | Current RS PBS:                 | 49,593    |  |
| Comparison Bed       | 81         | <b>Effective PBS Limitation</b> | 2,402,622 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |  |  |  |  |
|--|---|---|----------------------------|-----------------------------------|--|--|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |   |                            |                                   |  |  |  |  |  |
| Operating  | 45.9795   | 45.9795   | 3.3581                     | 42.6214                           |  |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 95.2206<br>51.2076<br>13.6500<br>0.0000<br>0.0000 | 95.2206<br>51.2076<br>19.9271<br>0.0000<br>0.0000 | 6.9545<br>3.7400<br>1.4554 | 88.2661<br>47.4676<br>18.4717     |  |  |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 206.0577  | 212.3348  | 15.5080                    | \$13.0971<br>\$8.6851<br>218.6090 |  |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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## Florida Agency For Health Care Administration

220.87

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Manor on the Green

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]

| Type of Ownership: Private r | or prome[1]          | CHOW Status       | s paseu o   | <u>n uns Co</u> | st Keport | t: Mon-i       | Neiateu . | гагту | (NKF) CHO    | VV [4]     |
|------------------------------|----------------------|-------------------|-------------|-----------------|-----------|----------------|-----------|-------|--------------|------------|
| Provider Information         |                      | Cost Report (CF   | (3)         |                 | Patient I | Days           |           |       | Ratings 1    | Days       |
| 324 Wilder Boulevard         | 12/                  | 04/2008-06/30/    | 2009        | Number          | of Beds:  | 192            | ,         |       | Superior:    | 0          |
| Daytona Beach FL 32114       | Days                 | In CR             | 209         | Maximui         | m:        | 40             | 0,128     |       | Standard:    | 184        |
| County: Volusia[64]          | First U              | Used: <b>2008</b> | <b>3/07</b> | Max Anr         | nualized: | 70             | 0,080     |       | Conditional: | 0          |
| Region: North [1] Area:      | 4 Last U             | Jsed: <b>2011</b> | <b>1/07</b> | Total Pat       | tient:    | 22             | 2,022     |       | Total:       | 184        |
| Control Private For profit   | [1] Una              | udited [3]        |             | Medicare        | e:        | 2              | 2,590     |       | Inflati      | on         |
| Current Class North Large    | [ <b>2</b> ] Initial | CR? False         |             | Medicaid        | d:        | 10             | 6,246     | FY I  | ndex:        | 1.18857853 |
| Class at 1/94: North Large   | [2]                  | Medicaid Utiliza  | ation       |                 |           | <b>73.77</b> 1 | 168%      | Seme  | ester Index: | 1.26086800 |
| Operating Ex > 18 months     | [1]                  | Occupancy:        |             |                 |           | 54.879         | 939%      | Cost  | •            | 1.06082010 |
| Open Date: <b>8/1/19</b>     |                      | Statewide Low     | Occupan     | cy Thresh       | old:      | 79.314         | 440%      | Targe |              | 1.01620550 |
| Acquired Date: 8/1/19        | 31                   | Medicaid Low (    | Occupano    | cy Thresho      | old:      | 41.940         | 060%      | _     | FY Index:    | 1.15550000 |
| Entered Medicaid 8/1/19      | 31                   | Low Occupancy     | / Adjustn   | nent Facto      | or:       | 69.192         | 221%      |       | Sem Index:   | 1.19750000 |
| Med # Active Date: 12/4/20   | 08                   | Weighted Low      | Occ Adju    | ıstment Fa      | actor:    | 100.000        | 000%      |       | Inflation:   |            |
| Previous Med # 213527        |                      |                   |             |                 |           |                |           |       |              | 1.03634790 |
|                              |                      |                   |             |                 |           |                |           | PS T  | arget:       | 1.02315072 |
|                              |                      |                   | Rate Cal    | lculations      | •         | •              | •         | •     |              |            |
| Item Description             | _                    | Operating         | Di          | rect            | InDire    | ect            | Propert   | У     | ROE          | Totals     |
|                              |                      |                   |             |                 |           |                |           |       |              |            |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |  |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|--|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |  |
| 1     | Total Cost                                | 673,815          | 1,506,969           | 877,167             | 356,437  | 0   | 3,414,388 |  |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |  |
| 2     | Cost Per Diem                             | 41.4757          | 92.7594             | 53.9928             | 21.9400  |     | 210.1679  |  |
| 3     | Cost Per Diem Inflated                    | 43.9983          | 96.1310             | 57.2766             |          |     |           |  |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |  |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 43.9983          | 96.1310             | 57.2766             | 21.9400  |     | 219.3459  |  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |  |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |  |
| 6     | Prior Semester: Provider Target Base      | 43.5171          |                     | 56.6503             |          |     |           |  |
| 7     | Provider Target Rate                      | 44.5246          |                     | 57.9618             |          |     |           |  |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |  |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |  |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500  |     |           |  |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |          |     |           |  |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |          |     |           |  |
| 10a   | New Provider Target Limitation            | 43.4281          |                     | 53.6365             |          |     |           |  |
| 10b   | Base for line 10a                         | 42.4455          |                     | 52.4229             |          |     |           |  |
| 11    | Lesser of 5,7,8,10, 10a                   | 43.4281          | 95.2206             | 53.6365             | 13.6500  |     | 205.9352  |  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.5465              | 1.4344              |          |     |           |  |
| 14    | Prospective Per Diem 11                   | 43.4281          | 97.7671             | 55.0709             | 13.6500  |     | 209.9161  |  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |  |





220.87

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 7/19/2004 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 11:       |
| RS to Start Calcs:    | 1981/07   |
| Indexed Asset Value   | 6,208,391 |
| FRVS Base Asset:      | 3,805,960 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027320  |
|                       |           |

| Mortgage Information        |             |          |  |  |  |
|-----------------------------|-------------|----------|--|--|--|
| Amount: <b>3,495,865.00</b> |             |          |  |  |  |
| Type:                       | Variable [3 | l        |  |  |  |
| < 60% of Base:              | False       |          |  |  |  |
| Interest Rate:              | 8.3750      | <b>%</b> |  |  |  |
| Chase Rate:                 | 8.5000      | <b>%</b> |  |  |  |
| Amortization Rate:          | 8.3750      | <b>%</b> |  |  |  |
| Interest Only:              | False       |          |  |  |  |
| Yearly Payment:             | 512,5       | 522      |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |  |
|------------------------------|-----------|----------|--|--|--|--|
| Tota                         | al Amount | Per Diem |  |  |  |  |
| 80% Capital(1):              | 4,966,713 | 8.1260   |  |  |  |  |
| 20% ROE(2):                  | 1,241,678 | 0.5378   |  |  |  |  |
| Insurance Cost(3):           | 27,097    | 1.2305   |  |  |  |  |
| Taxes Cost(3):               | 35,818    | 1.6265   |  |  |  |  |
| Home Office(3):              | 24,567    | 1.1156   |  |  |  |  |
| Replacement(3&4):            | 3,267     | 0.0000   |  |  |  |  |
| Total FRVS PD:               |           | 12.6364  |  |  |  |  |

- (1) 80% Capital (\$4,966,713) amortized at 8.3750% for 20 years Principal & Interest of \$512,522 divided by annual available days (70,080) divided by Occup. Adj. (0.9000) = \$8.1260
- (2) 20% ROE (\$1,241,678) times the ROE factor (0.027320) divided by annual available days (70,080) 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

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |
|---------------------|-------------|--------------------------|-----------|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |
| Comparison Bed      | 192         | Effective PBS Limitation | 5,472,000 |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |  |  |
| Operating  | 43.4281   | 43.4281   | 3.1718                     | 40.2563                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 97.7671<br>55.0709<br>13.6500<br>0.0000<br>0.0000 | 97.7671<br>55.0709<br>12.6364<br>0.0000<br>0.0000 | 7.1404<br>4.0221<br>0.9229 | 90.6267<br>51.0488<br>11.7135 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.5390<br>\$8.6851         |  |  |  |
| Totals   | 209.9161  | 208.9025  | 15.2572                    | 220.8694                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Oakwood Garden of Deland

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       |  |
| 451 South Amelia Avenue  | 12/04/2008-06/30/ | 2009 Number          | of Beds: 12         | 22      | Superior:       | 0          |  |
| Deland FL 32724  | Days In CR        | 209 Maximu           | m:                  | 25,498  | Standard:       | 184        |  |
| County: Volusia[64]  | First Used: 2008  | / <b>07</b> Max An   | nualized:           | 44,530  | Conditional:    | 0          |  |
| Region: North [1] Area: 4  | Last Used: 2011   | / <b>07</b> Total Pa | tient:              | 20,870  | Total:          | 184        |  |
| Control Private For profit [1]   | Unaudited [3]     | Medicar              | re:                 | 2,112   | Inflat          | ion        |  |
| Current Class North Large [2]  | Initial CR? False | Medicai              |                     | 15,527  | FY Index:       | 1.18857853 |  |
| Class at 1/94: North Large [2]   | Medicaid Utiliza  | ation                | 74.3                | 9866%   | Semester Index: | 1.26086800 |  |
| Operating Ex > 18 months [1]   | Occupancy:        |                      | 81.8                | 4956%   | Cost:           | 1.06082010 |  |
| Open Date: 1/1/1978  | Statewide Low 0   | Occupancy Thresl     | nold: <b>79.3</b>   | 1440%   | Target:         | 1.01620550 |  |
| Acquired Date: 1/1/1978  | Medicaid Low C    | Occupancy Thresh     |                     | 4060%   | DC FY Index:    | 1.15550000 |  |
| Entered Medicaid 1/1/1978  | Low Occupancy     | Adjustment Fact      | or: <b>103.1</b>    | 9633%   | DC Sem Index:   | 1.19750000 |  |
| Med # Active Date: 12/4/2008   | Weighted Low (    | Occ Adjustment F     | actor: <b>100.0</b> | 0000%   | DC Inflation:   | 1.03634790 |  |
| Previous Med # 213543  |                   |                      |                     |         |                 |            |  |
|  |                   |                      |                     |         | PS Target:      | 1.02315072 |  |
| Rate Calculations  |                   |                      |                     |         |                 |            |  |
| Item Description   | Operating         | Direct               | InDirect            | Propert | y ROE           | Totals     |  |
| 1 Total Cost   | 646,908           | 1,250,520            | 775,867             | 388,1   | 75 0            | 3,061,470  |  |

|       |   | R                | ate Calculations    |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 646,908          | 1,250,520           | 775,867             | 388,175  | 0   | 3,061,470 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 41.6634          | 80.5384             | 49.9689             | 25.0000  |     | 197.1707  |
| 3     | Cost Per Diem Inflated                    | 44.1974          | 83.4658             | 53.0080             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 44.1974          | 83.4658             | 53.0080             | 25.0000  |     | 205.6712  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 43.7141          |                     | 52.4285             |          |     |           |
| 7     | Provider Target Rate                      | 44.7261          |                     | 53.6423             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            | 47.3540          |                     | 55.1796             |          |     |           |
| 10b   | Base for line 10a                         | 46.2825          |                     | 53.9311             |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 44.1974          | 83.4658             | 53.0080             | 13.6500  |     | 194.3212  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.2910              | 1.4550              |          |     |           |
| 14    | Prospective Per Diem 11                   | 44.1974          | 85.7568             | 54.4630             | 13.6500  |     | 198.0672  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | t applied after 7/2 | 1/2002   |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Oakwood Garden of Deland

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1978/01   |
| Indexed Asset Value  | 3,531,327 |
| FRVS Base Asset:     | 2,076,193 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027320  |
|                      |           |

| Mortgage Information        |              |          |  |  |  |
|-----------------------------|--------------|----------|--|--|--|
| Amount: <b>3,586,938.00</b> |              |          |  |  |  |
| Type:                       | Variable [3] |          |  |  |  |
| < 60% of Base:              | False        |          |  |  |  |
| Interest Rate:              | 8.3750       | <b>%</b> |  |  |  |
| Chase Rate:                 | 8.5000       | <b>%</b> |  |  |  |
| Amortization Rate:          | 8.3750       | <b>%</b> |  |  |  |
| Interest Only:              | False        |          |  |  |  |
| Yearly Payment:             | 291,522      |          |  |  |  |

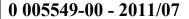
| Calculation of FRVS Per Diem |                |          |  |  |  |
|------------------------------|----------------|----------|--|--|--|
| То                           | tal Amount     | Per Diem |  |  |  |
| 80% Capital(1):              | 2,825,062      | 7.2740   |  |  |  |
| 20% ROE(2):                  | 706,265        | 0.4815   |  |  |  |
| Insurance Cost(3):           | 23,420         | 1.1222   |  |  |  |
| Taxes Cost(3):               | 25,060         | 1.2008   |  |  |  |
| Home Office(3):              | 21,613         | 1.0356   |  |  |  |
| Replacement(3&4)             | : <b>8,927</b> | 0.0000   |  |  |  |
| Total FRVS PD:               |                | 11.1141  |  |  |  |

- (1) 80% Capital (\$2,825,062) amortized at 8.3750% for 20 years Principal & Interest of \$291,522 divided by annual available days (44,530) divided by Occup. Adj. (0.9000) = \$7.2740
- (2) 20% ROE (\$706,265) times the ROE factor (0.027320) divided by annual available days (44,530) divided by Occup. Adj. (0.9000) = \$0.4815
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| <del>}                                    </del> |             | 7                        |           |  |
|--|-------------|--------------------------|-----------|--|
| Per Bed Standard De                              | termination | Used Per Bed Standard:   | 28,500    |  |
| Comparison Date:                                 | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed                                   | 122         | Effective PBS Limitation | 3,477,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|
| Components   | Cost  | FRVS  | MTA*                       | TA* Final Component           |  |  |  |  |
| Operating  | 44.1974   | 44.1974   | 3.2280                     | 40.9694                       |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 85.7568<br>54.4630<br>13.6500<br>0.0000<br>0.0000 | 85.7568<br>54.4630<br>11.1141<br>0.0000<br>0.0000 | 6.2633<br>3.9777<br>0.8117 | 79.4935<br>50.4853<br>10.3024 |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.8838<br>\$8.6851         |  |  |  |  |
| Totals   | 198.0672  | 195.5313  | 14.2807                    | 208.8195                      |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





216.51

**PS Target:** 

1.02315072

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Oaks Of Kissimmee

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] Patient Days **Provider Information** Cost Report (CR) **Ratings Days** Superior: 0 12/04/2008-06/30/2009 Number of Beds: 59 320 North Mitchell Avenue 184 209 12,331 Standard: Days In CR Maximum: Kissimmee FL 34741 0 Conditional: 2008/07 County: Osceola [49] First Used: Max Annualized: 21,535 184 Total: Region: Central[3] Area: 7 Last Used: 2011/07 Total Patient: 11,287 Control Private For profit [1] 1,915 Inflation Medicare: Unaudited [3] **False** 8,787 Current Class Central Small [5] Initial CR? Medicaid: FY Index: 1.18857853 Class at 1/94: North Small [1] Medicaid Utilization 77.85062% Semester Index: 1.26086800 91.53354% Operating Ex > 18 months [1] Occupancy: Cost: 1.06082010 Open Date: 11/1/1985 Statewide Low Occupancy Threshold: 79.31440% Target: 1.01620550 Acquired Date: 11/1/1985 Medicaid Low Occupancy Threshold: 41.94060% DC FY Index: 1.15550000 115.40595% **Entered Medicaid** 11/1/1985 Low Occupancy Adjustment Factor: DC Sem Index: 1.19750000 100.00000% Med # Active Date: 12/4/2008 Weighted Low Occ Adjustment Factor: DC Inflation: 1.03634790 Previous Med# 213501

|       |   | ]                | Rate Calculations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 406,559          | 700,848             | 481,221             | 208,340  | 0   | 1,796,968 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 46.2682          | 79.7596             | 54.7651             | 23.7100  |     | 204.5029  |
| 3     | Cost Per Diem Inflated                    | 49.0822          | 82.6587             | 58.0959             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 49.0822          | 82.6587             | 58.0959             | 23.7100  |     | 213.5468  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 48.5455          |                     | 57.4607             |          |     |           |
| 7     | Provider Target Rate                      | 49.6694          |                     | 58.7910             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 56.4866          | 97.7236             | 72.5771             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 54.6049          |                     | 64.3815             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 55.4898          |                     | 65.4248             |          |     |           |
| 10a   | New Provider Target Limitation            | 51.9077          |                     | 57.4877             |          |     |           |
| 10b   | Base for line 10a                         | 50.7332          |                     | 56.1869             |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 49.0822          | 82.6587             | 57.4877             | 13.6500  |     | 202.8786  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.5899              | 1.8012              |          |     |           |
| 14    | Prospective Per Diem 11                   | 49.0822          | 85.2486             | 59.2889             | 13.6500  |     | 207.2697  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





216.51

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Oaks Of Kissimmee

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 7/1/2004  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1985/07   |
| Indexed Asset Value    | 1,730,775 |
| FRVS Base Asset:       | 923,314   |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.027320  |
|                        |           |

| Mortgage Information        |              |          |  |  |  |
|-----------------------------|--------------|----------|--|--|--|
| Amount: <b>4,500,000.00</b> |              |          |  |  |  |
| Type:                       | Variable [3] |          |  |  |  |
| < 60% of Base:              | False        |          |  |  |  |
| Interest Rate:              | 8.1250       | <b>%</b> |  |  |  |
| Chase Rate:                 | 8.5000       | <b>%</b> |  |  |  |
| Amortization Rate:          | 8.1250       | <b>%</b> |  |  |  |
| Interest Only:              | False        |          |  |  |  |
| Yearly Payment:             | 140,274      |          |  |  |  |

| Calculation o      | Calculation of FRVS Per Diem |          |  |  |  |
|--------------------|------------------------------|----------|--|--|--|
| Tota               | al Amount                    | Per Diem |  |  |  |
| 80% Capital(1):    | 1,384,620                    | 7.2375   |  |  |  |
| 20% ROE(2):        | 346,155                      | 0.4879   |  |  |  |
| Insurance Cost(3): | 12,930                       | 1.1456   |  |  |  |
| Taxes Cost(3):     | 20,119                       | 1.7825   |  |  |  |
| Home Office(3):    | 12,474                       | 1.1052   |  |  |  |
| Replacement(3&4):  | 12,646                       | 0.0000   |  |  |  |
| Total FRVS PD:     |                              | 11.7587  |  |  |  |

- (1) 80% Capital (\$1,384,620) amortized at 8.1250% for 20 years Principal & Interest of \$140,274 divided by annual available days (21,535) divided by Occup. Adj. (0.9000) = \$7.2375
- (2) 20% ROE (\$346,155) times the ROE factor (0.027320) divided by annual available days (21,535) divided by Occup. Adj. (0.9000) = \$0.4879
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 59          | Effective PBS Limitation | 1,681,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |
| Operating  | 49.0822   | 49.0822   | 3.5847                     | 45.4975                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 85.2486<br>59.2889<br>13.6500<br>0.0000<br>0.0000 | 85.2486<br>59.2889<br>11.7587<br>0.0000<br>0.0000 | 6.2262<br>4.3302<br>0.8588 | 79.0224<br>54.9587<br>10.8999 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.4454<br>\$8.6851         |  |
| Totals   | 207.2697  | 205.3784  | 14.9999                    | 216.5090                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





<del>19</del>8.18

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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]

| Type of Ownership: I it vale I of profit [1] Cito w Status based on this cost Report: I ton-Related I arty (IXXI) Cito w [4] |                            |                                |                            |            |  |
|--|----------------------------|--------------------------------|----------------------------|------------|--|
| Provider Information   | Cost Report (CR)           | Patient Days                   | Ratings                    | Days       |  |
| 2021 Southwest 1st Avenue  | 11/15/2008-11/14/2009      | Number of Beds: 133            | Superior:                  | 0          |  |
| Ocala FL 34474   | Days In CR 365             | Maximum: 48,545                | Standard:                  | 184        |  |
| County: Marion[42]   | First Used: <b>2008/07</b> | Max Annualized: 48,545         | Conditional:               | 0          |  |
| Region: North [1] Area: 3  | Last Used: <b>2011/07</b>  | Total Patient: 29,963          | Total:                     | 184        |  |
| Control Private For profit [1]   | Unaudited [3]              | Medicare: <b>5,992</b>         | Inflat                     | ion        |  |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: <b>19,474</b>        | FY Index:                  | 1.19210890 |  |
| Class at 1/94: North Large [2]   | Medicaid Utilization       | 64.99349%                      | Semester Index:            | 1.26086800 |  |
| Operating Ex > 18 months [1]   | Occupancy:                 | 61.72211%                      | Cost:                      | 1.00000000 |  |
| Open Date: 9/1/1968  | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b> | Target:                    | 1.01620550 |  |
| Acquired Date: 9/1/1968  | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b> | DC FY Index:               | 1.15816513 |  |
| Entered Medicaid 11/1/1980   | Low Occupancy Adjustr      | ment Factor: 77.81955%         | DC F1 Index: DC Sem Index: | 1.19750000 |  |
| Med # Active Date: 11/15/2008  | Weighted Low Occ Adju      | ustment Factor: 100.0000%      |                            |            |  |
| Previous Med # 228699  |                            |                                | DC Inflation:              | 1.00000000 |  |
|  |                            |                                | PS Target:                 | 1.02315072 |  |
| Rate Calculations  |                            |                                |                            |            |  |

|       | Rate Calculations                         |           |           |          |          |     |           |
|-------|---|-----------|-----------|----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct    | InDirect | Property | ROE | Totals    |
| 1     | Total Cost                                | 782,764   | 1,876,883 | 799,440  | 66,017   | 0   | 3,525,104 |
| 1a    | Audit Adjustments                         |           |           |          |          |     |           |
| 2     | Cost Per Diem                             | 40.1953   | 96.3789   | 41.0517  | 3.3900   |     | 181.0159  |
| 3     | Cost Per Diem Inflated                    | 40.1953   | 96.3789   | 41.0517  |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |           |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 40.1953   | 96.3789   | 41.0517  | 3.3900   |     | 181.0159  |
| 5a    | Interim Adjustment                        |           |           |          |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |           |          |          |     |           |
| 6     | Prior Semester: Provider Target Base      |           |           |          |          |     |           |
| 7     | Provider Target Rate                      |           |           |          |          |     |           |
| 7a    | Interim Adjustment                        |           |           |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |          |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573   | 95.2206   | 58.5089  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463   |           | 53.4956  |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795   |           | 54.3625  |          |     |           |
| 10a   | New Provider Target Limitation            | 39.1940   |           | 45.2972  |          |     |           |
| 10b   | Base for line 10a                         | 38.3072   |           | 44.2723  |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 39.1940   | 95.2206   | 41.0517  | 3.3900   |     | 178.8563  |
| 12/13 | Medicaid Adjustment Rate                  |           |           |          |          |     |           |
| 14    | Prospective Per Diem 11                   | 39.1940   | 95.2206   | 41.0517  | 3.3900   |     | 178.8563  |
| 15    | 11 1 10 4 11 10 4 11 10 7/1/2002          |           |           |          |          |     |           |

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





198.18

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| Avante  | at | Ocala |
|---------|----|-------|
| INVALLE | aı | Otala |

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 4/1/1992  |
|------------------------|-----------|
| Year of Phase-In/ Full | l:        |
| RS to Start Calcs:     | 1971/07   |
| Indexed Asset Value    | 3,271,898 |
| FRVS Base Asset:       | 1,786,469 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.032290  |
|                        |           |

| Mortgage Information |  |  |  |  |
|----------------------|--|--|--|--|
|                      | 0.00                                   |  |  |  |
| None [1]             |  |  |  |  |
| True                 |  |  |  |  |
| 12.5000              | <b>%</b>                               |  |  |  |
| 12.5000              | <b>%</b>                               |  |  |  |
| 12.5000              | <b>%</b>                               |  |  |  |
| True                 |  |  |  |  |
| 325                  | ,429                                   |  |  |  |
|                      | None [1]<br>True<br>12.5000<br>12.5000 |  |  |  |

| Calculation o      | Calculation of FRVS Per Diem |          |  |  |  |
|--------------------|------------------------------|----------|--|--|--|
| Tota               | al Amount                    | Per Diem |  |  |  |
| 80% Capital(1):    | 2,617,518                    | 7.4485   |  |  |  |
| 20% ROE(2):        | 654,380                      | 0.4836   |  |  |  |
| Insurance Cost(3): | 42,570                       | 1.4208   |  |  |  |
| Taxes Cost(3):     | 28,400                       | 0.9478   |  |  |  |
| Home Office(3):    | 15,730                       | 0.5250   |  |  |  |
| Replacement(3&4):  | 0                            | 0.0000   |  |  |  |
| Total FRVS PD:     |                              | 10.8257  |  |  |  |

- (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 Det | termination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 133         | Effective PBS Limitation | 3,790,500 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS  |   |                            |                               |  |  |
|--|--|---|----------------------------|-------------------------------|--|--|
| Components Cost FRVS MTA* Final Component                          |  |   |                            |                               |  |  |
| Operating  | 39.1940  | 39.1940   | 2.8625                     | 36.3315                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 95.2206<br>41.0517<br>3.3900<br>0.0000<br>0.0000 | 95.2206<br>41.0517<br>10.8257<br>0.0000<br>0.0000 | 6.9545<br>2.9982<br>0.7907 | 88.2661<br>38.0535<br>10.0350 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 170.07.6   | 104.000   |                            | \$16.8084<br>\$8.6851         |  |  |
| Totals   | 178.8563   | 186.2920  | 13.6059                    | 198.1796                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





**Entered Medicaid** 

Previous Med#

Med # Active Date:

5/26/1989

1/1/2009

226025

## Florida Agency For Health Care Administration

203.96

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Palatka 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       |
|--------------------------------|----------------------------|--------------------|---------|-----------------|------------|
| 110 Kay Larkin Dr.             | 07/01/2009-06/30/2010      | Number of Beds: 18 | 80      | Superior:       | 0          |
| Palatka FL 32177               | Days In CR 365             | Maximum:           | 65,700  | Standard:       | 184        |
| County: Putnam[54]             | First Used: <b>2011/07</b> | Max Annualized:    | 65,700  | Conditional:    | 0          |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>  | Total Patient:     | 62,111  | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:          | 11,367  | Inflati         | on         |
| Current Class North Large [2]  | Initial CR? False          | Medicaid:          | 40,878  | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 65.8               | 81443%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 94.5               | 53729%  | Cost:           | 1.04491168 |
| Open Date: 5/26/1989           | Statewide Low Occupan      | cy Threshold: 79.3 | 31440%  | Target:         | 1.01620550 |
| Acquired Date: 5/26/1989       | Medicaid Low Occupand      | cy Threshold: 41.9 | 94060%  | DC FY Index:    | 1.16650000 |
| E / 137 1: :1                  | T 0 41' 4                  | 4 E 4 110 1        | 102000/ | DC I I Illucx.  | 1.10030000 |

Low Occupancy Adjustment Factor:

Weighted Low Occ Adjustment Factor:

119.19309%

100.00000%

**DC Sem Index:** 

DC Inflation:

**PS Target:** 

1.19750000

1.02657523

1.02315072

|       | 1   | ]         | Rate Calculations |           |          | _   |           |
|-------|---|-----------|-------------------|-----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct            | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost  | 1,576,560 | 3,483,382         | 1,810,004 | 673,261  | 0   | 7,543,207 |
| 1a    | Audit Adjustments   |           |                   |           |          |     |           |
| 2     | Cost Per Diem   | 38.5674   | 85.2141           | 44.2782   | 16.4700  |     | 184.5297  |
| 3     | Cost Per Diem Inflated  | 40.2995   | 87.4787           | 46.2668   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |                   |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 40.2995   | 87.4787           | 46.2668   | 16.4700  |     | 190.5150  |
| 5a    | Interim Adjustment  |           |                   |           |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |                   |           |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 47.5422   |                   | 55.3638   |          |     |           |
| 7     | Provider Target Rate  | 48.6428   |                   | 56.6455   |          |     |           |
| 7a    | Interim Adjustment  |           |                   |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |                   |           |          |     |           |
| 8     | Cost Based Class Ceilings   | 47.7573   | 95.2206           | 58.5089   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 45.2463   |                   | 53.4956   |          |     |           |
| 10    | Target Rate Class Ceiling   | 45.9795   |                   | 54.3625   |          |     |           |
| 10a   | New Provider Target Limitation  | 42.0265   |                   | 50.4645   |          |     |           |
| 10b   | Base for line 10a   | 41.0756   |                   | 49.3226   |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 40.2995   | 87.4787           | 46.2668   | 13.6500  |     | 187.6950  |
| 12/13 | Medicaid Adjustment Rate  |           | 1.5564            | 0.8231    |          |     |           |
| 14    | Prospective Per Diem 11   | 40.2995   | 89.0351           | 47.0899   | 13.6500  |     | 190.0745  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                   |           |          |     |           |





203.96

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Palatka Health Care Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:         | 5/26/1986 |
|---------------------|-----------|
| Year of Phase-In/Fu | 11:       |
| RS to Start Calcs:  | 1989/01   |
| Indexed Asset Value | 7,863,766 |
| FRVS Base Asset:    | 1,778,760 |
| Occup Adj Factor:   | 0.9000    |
| ROE Factor          | 0.031560  |
|                     |           |

| Mortgage Information        |              |          |  |  |  |  |
|-----------------------------|--------------|----------|--|--|--|--|
| Amount: <b>8,164,874.00</b> |              |          |  |  |  |  |
| Type:                       | Variable [3] |          |  |  |  |  |
| < 60% of Base:              | False        |          |  |  |  |  |
| Interest Rate:              | 9.6724       | <b>%</b> |  |  |  |  |
| Chase Rate:                 | 8.5000       | <b>%</b> |  |  |  |  |
| Amortization Rate:          | 9.6724       | <b>%</b> |  |  |  |  |
| Interest Only:              | False        |          |  |  |  |  |
| Yearly Payment:             | 712,2        | 207      |  |  |  |  |

| Calculation of FRVS Per Diem |                           |          |  |  |
|------------------------------|---------------------------|----------|--|--|
|                              | Total Amount              | Per Diem |  |  |
| 80% Capital(1):              | 6,291,013                 | 12.0448  |  |  |
| 20% ROE(2):                  | 1,572,753                 | 0.8394   |  |  |
| Insurance Cost(              | 3): <b>21,952</b>         | 0.3534   |  |  |
| Taxes Cost(3):               | 153,900                   | 2.4778   |  |  |
| Home Office(3)               | ): <b>0</b>               | 0.0000   |  |  |
| Replacement(38               | <b>§</b> 4): <b>9,993</b> | 0.0000   |  |  |
| Total FRVS P                 | D:                        | 15.7154  |  |  |

- (1) 80% Capital (\$6,291,013) amortized at 9.6724% for 20 years Principal & Interest of \$712,207 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$12.0448
- (2) 20% ROE (\$1,572,753) times the ROE factor (0.031560) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.8394
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 29,646    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 7/1/1988    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 60          | Effective PBS Limitation | 1,778,760 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |   |                            |                               |  |  |  |
| Operating  | 40.2995   | 40.2995   | 2.9433                     | 37.3562                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 89.0351<br>47.0899<br>13.6500<br>0.0000<br>0.0000 | 89.0351<br>47.0899<br>15.7154<br>0.0000<br>0.0000 | 6.5027<br>3.4392<br>1.1478 | 82.5324<br>43.6507<br>14.5676 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.1649<br>\$8.6851         |  |  |  |
| Totals   | 190.0745  | 192.1399  | 14.0330                    | 203.9569                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





224.27

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Boynton 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]

Patient Days **Provider Information** Cost Report (CR) **Ratings Days** Superior: 0 12/04/2008-06/30/2009 Number of Beds: 81 7900 Venture Center Way 184 209 16,929 Standard: **Boynton Beach FL 33437** Days In CR Maximum: 0 2008/07 Conditional: County: Palm Beach[50] First Used: Max Annualized: 29,565 184 Total: Region: South[2] Area: 9 Last Used: 2011/07 Total Patient: 15,516 Control Private For profit [1] 5,511 Inflation Medicare: Unaudited [3] **False** 5,958 Current Class South Small [3] Initial CR? Medicaid: FY Index: 1.18857853 Class at 1/94: South Small [3] Medicaid Utilization 38.39907% Semester Index: 1.26086800 91.65338% Operating Ex > 18 months [1] Occupancy: Cost:

Open Date: 9/14/1999 Statewide Low Occupancy Threshold: 79.31440% Acquired Date: 9/1/1983 Medicaid Low Occupancy Threshold: 41.94060% 9/14/1999 115.55704% **Entered Medicaid** Low Occupancy Adjustment Factor: 100.00000% Med # Active Date: 12/4/2008 Weighted Low Occ Adjustment Factor: Previous Med# 218952

Semester Index: 1.26086800
Cost: 1.06082010
Target: 1.01620550
DC FY Index: 1.15550000
DC Sem Index: 1.19750000

DC Inflation: 1.03634790 PS Target: 1.02315072

|       | Rate Calculations   |           |          |          |          |     |           |
|-------|---|-----------|----------|----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct   | InDirect | Property | ROE | Totals    |
| 1     | Total Cost  | 263,796   | 526,679  | 355,706  | 179,991  | 0   | 1,326,172 |
| 1a    | Audit Adjustments   |           |          |          |          |     |           |
| 2     | Cost Per Diem   | 44.2759   | 88.3986  | 59.7022  | 30.2100  |     | 222.5867  |
| 3     | Cost Per Diem Inflated  | 46.9688   | 91.6117  | 63.3333  |          |     |           |
| 4     | Low Occupancy Adjustment  |           |          |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 46.9688   | 91.6117  | 63.3333  | 30.2100  |     | 232.1238  |
| 5a    | Interim Adjustment  |           |          |          |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |          |          |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 46.4552   |          | 62.6408  |          |     |           |
| 7     | Provider Target Rate  | 47.5307   |          | 64.0910  |          |     |           |
| 7a    | Interim Adjustment  |           |          |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |          |          |          |     |           |
| 8     | Cost Based Class Ceilings   | 59.2863   | 102.7706 | 78.6955  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 60.7984   |          | 70.2905  |          |     |           |
| 10    | Target Rate Class Ceiling   | 61.7837   |          | 71.4296  |          |     |           |
| 10a   | New Provider Target Limitation  | 54.9273   |          | 63.4408  |          |     |           |
| 10b   | Base for line 10a   | 53.6845   |          | 62.0053  |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 46.9688   | 91.6117  | 63.3333  | 13.6500  |     | 215.5638  |
| 12/13 | Medicaid Adjustment Rate  |           |          |          |          |     |           |
| 14    | Prospective Per Diem 11   | 46.9688   | 91.6117  | 63.3333  | 13.6500  |     | 215.5638  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |          |          |          |     |           |





224.27

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Boynton Health Care Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 9/14/1999 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1983/07   |
| Indexed Asset Value  | 3,133,563 |
| FRVS Base Asset:     | 0         |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027320  |
|                      |           |

| Mortgage Information        |        |          |  |  |  |  |
|-----------------------------|--------|----------|--|--|--|--|
| Amount: <b>4,280,000.00</b> |        |          |  |  |  |  |
| Type: Variable [3]          |        |          |  |  |  |  |
| < 60% of Base:              | False  |          |  |  |  |  |
| Interest Rate:              | 9.0898 | <b>%</b> |  |  |  |  |
| Chase Rate:                 | 8.5000 | <b>%</b> |  |  |  |  |
| Amortization Rate:          | 9.0898 | <b>%</b> |  |  |  |  |
| Interest Only:              | False  |          |  |  |  |  |
| Yearly Payment: 272,39      |        |          |  |  |  |  |

| Calculation of FRVS Per Diem |                |          |  |  |
|------------------------------|----------------|----------|--|--|
| То                           | tal Amount     | Per Diem |  |  |
| 80% Capital(1):              | 2,506,850      | 10.2372  |  |  |
| 20% ROE(2):                  | 626,713        | 0.6435   |  |  |
| Insurance Cost(3):           | 18,265         | 1.1772   |  |  |
| Taxes Cost(3):               | 41,632         | 2.6832   |  |  |
| Home Office(3):              | 20,244         | 1.3047   |  |  |
| Replacement(3&4)             | : <b>9,759</b> | 0.0000   |  |  |
| Total FRVS PD:               |                | 16.0458  |  |  |

- (1) 80% Capital (\$2,506,850) amortized at 9.0898% for 20 years Principal & Interest of \$272,397 divided by annual available days (29,565) divided by Occup. Adj. (0.9000) = \$10.2372
- (2) 20% ROE (\$626,713) times the ROE factor (0.027320) divided by annual available days (29,565) divided by Occup. Adj. (0.9000) = \$0.6435
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 38,846    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1999   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 71         | Effective PBS Limitation | 2,758,066 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 46.9688   | 46.9688   | 3.4304                     | 43.5384                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 91.6117<br>63.3333<br>13.6500<br>0.0000<br>0.0000 | 91.6117<br>63.3333<br>16.0458<br>0.0000<br>0.0000 | 6.6909<br>4.6256<br>1.1719 | 84.9208<br>58.7077<br>14.8739 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$13.5476<br>\$8.6851         |  |
| Totals   | 215.5638  | 217.9596  | 15.9188                    | 224.2735                      |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|





202.04

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Health Care Center of Tampa**

Type of Cost Report:Cost Settled Interim CHOW[5] Type of Cost:Actual[2] Type of Rate:Prospective[1]

|        | of Ownership: Private For pro  |               |               |             |           |                 |      | . ,           | W[4]       |
|--------|--------------------------------|---------------|---------------|-------------|-----------|-----------------|------|---------------|------------|
|        | Provider Information           | Cost Rep      |               |             | Patient I |                 |      | Ratings 1     |            |
| 1818   | East Fletcher Avenue           | 12/04/2008-   | 06/30/2009    | Number      | of Beds:  | 266             |      | Superior:     | 0          |
| Tam    | pa FL 33612                    | Days In CR    | 209           | Maximu      | m:        | 55,594          |      | Standard:     | 184        |
| Count  | y: Hillsborough[29]            | First Used:   | 2008/07       | Max An      | nualized: | 97,090          |      | Conditional:  | 0          |
| Regio  | n: Central[3] Area: 6          | Last Used:    | 2011/07       | Total Pa    | tient:    | 47,212          |      | Total:        | 184        |
| Contro | ol Private For profit [1]      | Unaudited [3  | 3]            | Medicar     | e:        | 3,877           |      | Inflati       | on         |
| Curre  | nt Class Central Large [6]     | Initial CR? I | False         | Medicai     | d:        | 39,827          | FY   | Index:        | 1.18857853 |
| Class  | at 1/94: North Large [2]       | Medicaio      | l Utilization |             |           | 84.35779%       | Sem  | nester Index: | 1.26086800 |
| Opera  | ting Ex > <b>18 months</b> [1] | 94 022930/    |               |             |           | Cos             | t·   | 1.06082010    |            |
| Open   | Date: 1/1/1975                 | Statewid      | e Low Occupa  | ncy Thresh  | nold:     | 79.31440%       | Targ |               | 1.01620550 |
| Acqui  | red Date: 1/1/1975             | Medicaio      | l Low Occupai | ncy Thresh  | old:      | 41.94060%       |      | FY Index:     | 1.15550000 |
| Entere | ed Medicaid <b>8/1/1981</b>    | Low Occ       | upancy Adjust | ment Facto  | or: 1     | 07.07114%       |      | Sem Index:    | 1.19750000 |
| Med #  | Active Date: 12/4/2008         | Weighted      | d Low Occ Ad  | justment F  | actor: 1  | 00.00000%       |      | Inflation:    |            |
| Previo | ous Med # <b>213039</b>        |               |               |             |           |                 |      |               | 1.03634790 |
|        |                                |               |               |             |           |                 | PS   | Target:       | 1.02315072 |
|        |                                |               | Rate C        | alculations |           |                 |      |               |            |
| Item   | Description                    | Opera         | ting I        | Direct      | InDire    | ct Proper       | ty   | ROE           | Totals     |
| 1      | Total Cost                     | 1,586         | 5,802 3       | ,571,861    | 1,926,6   | 525 561,        | 162  | 0             | 7,646,450  |
| 1a     | Audit Adjustments              |               |               |             |           |                 |      |               |            |
| 2      | Cost Per Diem                  | 39.           | 8424          | 89.6844     | 48.37     | 748 <b>14.0</b> | 900  |               | 191.9916   |
| 3      | Cost Per Diem Inflated         | 42.           | 2656          | 92.9442     | 51.31     | 70              |      |               |            |

|       |   |                 | Rate Calculations   |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,586,802       | 3,571,861           | 1,926,625           | 561,162  | 0   | 7,646,450 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 39.8424         | 89.6844             | 48.3748             | 14.0900  |     | 191.9916  |
| 3     | Cost Per Diem Inflated                    | 42.2656         | 92.9442             | 51.3170             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 42.2656         | 92.9442             | 51.3170             | 14.0900  |     | 200.6168  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 41.8034         |                     | 50.7558             |          |     |           |
| 7     | Provider Target Rate                      | 42.7712         |                     | 51.9308             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383         | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921         |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666         |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            | 43.9299         |                     | 51.8092             |          |     |           |
| 10b   | Base for line 10a                         | 42.9359         |                     | 50.6369             |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 42.2656         | 92.9442             | 51.3170             | 13.6500  |     | 200.1768  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 3.5925              | 1.9835              |          |     |           |
| 14    | Prospective Per Diem 11                   | 42.2656         | 96.5367             | 53.3005             | 13.6500  |     | 205.7528  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





202.04

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Health Care Center of Tampa**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 9/1/1991  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1975/01   |
| Indexed Asset Value   | 6,985,234 |
| FRVS Base Asset:      | 3,288,408 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027320  |
|                       |           |

| Mortgage Information |           |          |  |
|----------------------|-----------|----------|--|
| Amount: 1,371,412.00 |           |          |  |
| Type:                | Fixed [2] |          |  |
| < 60% of Base:       | True      |          |  |
| Interest Rate:       | 9.5000    | <b>%</b> |  |
| Chase Rate:          | 12.5000   | <b>%</b> |  |
| Amortization Rate:   | 12.5000   | <b>%</b> |  |
| Interest Only:       | True      |          |  |
| Yearly Payment:      | 694,7     | 765      |  |

| Calculation of FRVS Per Diem |                   |          |  |  |
|------------------------------|-------------------|----------|--|--|
| Γ                            | Total Amount      | Per Diem |  |  |
| 80% Capital(1):              | 5,588,187         | 7.9510   |  |  |
| 20% ROE(2):                  | 1,397,047         | 0.4368   |  |  |
| Insurance Cost(3)            | ): 32,031         | 0.6785   |  |  |
| Taxes Cost(3):               | 85,955            | 1.8206   |  |  |
| Home Office(3):              | 47,255            | 1.0009   |  |  |
| Replacement(3&4              | 4): <b>39,368</b> | 0.0000   |  |  |
| Total FRVS PD                |                   | 11.8878  |  |  |

- (1) 80% Capital (\$5,588,187) amortized at 12.5000% for 20 years Interest of \$694,765 divided by annual available days (97,090) divided by Occup. Adj. (0.9000) = \$7.9510
- (2) 20% ROE (\$1,397,047) times the ROE factor (0.027320) divided by annual available days (97,090) divided by Occup. Adj. (0.9000) = \$0.4368
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Ì | Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---|---------------------|-------------|--------------------------|-----------|--|
|   | Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed      | 266         | Effective PBS Limitation | 7,581,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                  |  |
|--|---|---|----------------------------|----------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                  |  |
| Operating  | 42.2656   | 42.2656   | 3.0869                     | 39.1787                          |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 96.5367<br>53.3005<br>13.6500<br>0.0000<br>0.0000 | 96.5367<br>53.3005<br>11.8878<br>0.0000<br>0.0000 | 7.0506<br>3.8928<br>0.8682 | 89.4861<br>49.4077<br>11.0196    |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 205.7528  | 203.9906  | 14.8985                    | \$4.2590<br>\$8.6851<br>202.0362 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





235.05

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Glen Oaks 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 I         | Days       | Ratings         | Days       |
|---------------------------------|----------------------------|-------------------|------------|-----------------|------------|
| 1100 Pine Street                | 12/04/2008-06/30/2009      | Number of Beds:   | 76         | Superior:       | 0          |
| Clearwater FL 33756             | Days In CR 209             | Maximum:          | 15,884     | Standard:       | 184        |
| County: Pinellas[52]            | First Used: <b>2008/07</b> | Max Annualized:   | 27,740     | Conditional:    | 0          |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient:    | 13,632     | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare:         | 1,197      | Inflat          | ion        |
| Current Class Central Small [5] | Initial CR? False          | Medicaid:         | 11,285     | FY Index:       | 1.18857853 |
| Class at 1/94: North Small [1]  | Medicaid Utilization       |                   | 82.78316%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 |                   | 85.82221%  | Cost:           | 1.06082010 |
| Open Date: 2/6/1989             | Statewide Low Occupan      | cy Threshold:     | 79.31440%  | Target:         | 1.01620550 |
| Acquired Date: <b>2/6/1989</b>  | Medicaid Low Occupand      | cy Threshold:     | 41.94060%  | DC FY Index:    | 1.15550000 |
| Entered Medicaid 2/6/1989       | Low Occupancy Adjustr      | ment Factor: 1    | 108.20508% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/4/2008    | Weighted Low Occ Adju      | ustment Factor: 1 | 100.00000% | DC Inflation:   |            |
| Previous Med # <b>255840</b>    |                            |                   |            |                 | 1.03634790 |
|                                 |                            |                   |            | PS Target:      | 1.02315072 |

| Rate Calculations |  |           |         |          |          |     |           |
|-------------------|--|-----------|---------|----------|----------|-----|-----------|
| Item              | Description  | Operating | Direct  | InDirect | Property | ROE | Totals    |
| 1                 | Total Cost   | 520,863   | 997,015 | 643,690  | 269,373  | 0   | 2,430,941 |
| 1a                | Audit Adjustments  |           |         |          |          |     |           |
| 2                 | Cost Per Diem  | 46.1553   | 88.3487 | 57.0394  | 23.8700  |     | 215.4134  |
| 3                 | Cost Per Diem Inflated   | 48.9625   | 91.5600 | 60.5085  |          |     |           |
| 4                 | Low Occupancy Adjustment   |           |         |          |          |     |           |
| 5                 | Occupancy Adjusted/Inflated Per Diem   | 48.9625   | 91.5600 | 60.5085  | 23.8700  |     | 224.9010  |
| 5a                | Interim Adjustment   |           |         |          |          |     |           |
| 5b                | Interim Adjusted Per Diem  |           |         |          |          |     |           |
| 6                 | Prior Semester: Provider Target Base   | 48.4272   |         | 59.8469  |          |     |           |
| 7                 | Provider Target Rate   | 49.5483   |         | 61.2324  |          |     |           |
| 7a                | Interim Adjustment   |           |         |          |          |     |           |
| 7b                | Interim Adjusted Provider Target Rate  |           |         |          |          |     |           |
| 8                 | Cost Based Class Ceilings  | 56.4866   | 97.7236 | 72.5771  | 13.6500  |     |           |
| 9                 | Prior Semester: Class Ceiling Target Base  | 54.6049   |         | 64.3815  |          |     |           |
| 10                | Target Rate Class Ceiling  | 55.4898   |         | 65.4248  |          |     |           |
| 10a               | New Provider Target Limitation   | 52.6549   |         | 62.4946  |          |     |           |
| 10b               | Base for line 10a  | 51.4635   |         | 61.0805  |          |     |           |
| 11                | Lesser of 5,7,8,10, 10a  | 48.9625   | 91.5600 | 60.5085  | 13.6500  |     | 214.6810  |
| 12/13             | Medicaid Adjustment Rate   |           | 3.3768  | 2.2316   |          |     |           |
| 14                | Prospective Per Diem 11  | 48.9625   | 94.9368 | 62.7401  | 13.6500  |     | 220.2894  |
| 15                | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |         |          |          |     |           |





235.05

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Glen Oaks Health Care Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 2/6/1989  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1989/01   |
| Indexed Asset Value   | 3,390,740 |
| FRVS Base Asset:      | 2,253,096 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027320  |
|                       |           |

| M I. C t             |           |          |  |  |  |  |
|----------------------|-----------|----------|--|--|--|--|
| Mortgage Information |           |          |  |  |  |  |
| Amount: 2,715,349.00 |           |          |  |  |  |  |
| Type:                | Fixed [2] |          |  |  |  |  |
| < 60% of Base:       | False     |          |  |  |  |  |
| Interest Rate:       | 10.4500   | <b>%</b> |  |  |  |  |
| Chase Rate:          | 11.0000   | <b>%</b> |  |  |  |  |
| Amortization Rate:   | 10.4500   | <b>%</b> |  |  |  |  |
| Interest Only:       | False     |          |  |  |  |  |
| Yearly Payment:      | 323,8     | 891      |  |  |  |  |
|                      |           |          |  |  |  |  |

| Calculation of FRVS Per Diem |                   |          |  |  |  |
|------------------------------|-------------------|----------|--|--|--|
|                              | Total Amount      | Per Diem |  |  |  |
| 80% Capital(1):              | 2,712,592         | 12.9733  |  |  |  |
| 20% ROE(2):                  | 678,148           | 0.7421   |  |  |  |
| Insurance Cost(              | 3): <b>15,397</b> | 1.1295   |  |  |  |
| Taxes Cost(3):               | 13,309            | 0.9763   |  |  |  |
| Home Office(3)               | 14,563            | 1.0683   |  |  |  |
| Replacement(38               | 24): <b>1,664</b> | 0.0000   |  |  |  |
| Total FRVS PI                | <b>)</b> :        | 16.8895  |  |  |  |

- (1) 80% Capital (\$2,712,592) amortized at 10.4500% for 20 years Principal & Interest of \$323,891 divided by annual available days (27,740) divided by Occup. Adj. (0.9000) = \$12.9733
- (2) 20% ROE (\$678,148) times the ROE factor (0.027320) divided by annual available days (27,740) divided by Occup. Adj. (0.9000) = \$0.7421
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 29,646    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 7/1/1988    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 76          | Effective PBS Limitation | 2,253,096 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |  |
| Operating  | 48.9625   | 48.9625   | 3.5760                     | 45.3865                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 94.9368<br>62.7401<br>13.6500<br>0.0000<br>0.0000 | 94.9368<br>62.7401<br>16.8895<br>0.0000<br>0.0000 | 6.9337<br>4.5822<br>1.2335 | 88.0031<br>58.1579<br>15.6560 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$19.1652<br>\$8.6851         |  |  |
| Totals   | 220.2894  | 223.5289  | 16.3254                    | 235.0538                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





211.80

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Heritage Park

Type of Cost Report:Cost Settled Interim CHOW[5] Type of Cost:Actual[2] Type of Rate:Prospective[1]

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

| Type of Ownership: Private For pr | սուլդ շու             | ) w Status              | baseu o    | n this Co             | st Keport                  | t: Non-f        | Keiateu | rarty        | (NKP) CHU    | <u>w [4]</u> |
|-----------------------------------|-----------------------|-------------------------|------------|-----------------------|----------------------------|-----------------|---------|--------------|--------------|--------------|
| Provider Information              | Cost                  | Report (CR)             | )          | Patient Days          |                            |                 |         | Ratings Days |              |              |
| 37135 Coleman Avenue              | 12/04/20              | 12/04/2008-06/30/2009 N |            | Number                | Number of Beds: 120        |                 |         |              | Superior:    | 0            |
| Dade City FL 33525                | Days In CR            |                         | 209        | Maximur               | n:                         | 25              | 5,080   |              | Standard:    | 184          |
| County: Pasco[51]                 | First Used:           | 2008/                   | <b>'07</b> | Max Ann               | nualized:                  | 43              | 3,800   |              | Conditional: | 0            |
| Region: Central[3] Area: 5        | Last Used:            | 2011/                   | <b>'07</b> | Total Pat             | ient:                      | 23              | 3,951   | ,            | Total:       | 184          |
| Control Private For profit [1]    | Unaudited             | 1 [3]                   |            | Medicare              | e:                         | 5               | 5,106   |              | Inflati      | on           |
| Current Class Central Large [6]   | Initial CR?           | <b>False</b>            |            | Medicaid              | l:                         | 15              | 5,875   | FY In        | dex:         | 1.18857853   |
| Class at 1/94: North Large [2]    | Medi                  | caid Utiliza            | tion       |                       |                            | 66.281          | 16%     | Seme         | ster Index:  | 1.26086800   |
| Operating Ex > 18 months [1]      | Occu                  | Occupancy:              |            |                       |                            | 95.49841%       |         |              |              | 1.06082010   |
| Open Date: 1/1/1983               | State                 | Statewide Low Occupan   |            |                       | old:                       | 79.314          | 40%     | Cost: Targe  |              | 1.01620550   |
| Acquired Date: 1/1/1983           | Medi                  | caid Low O              | ccupano    | ey Thresho            | hreshold: <b>41.94060%</b> |                 | _       | Y Index:     | 1.15550000   |              |
| Entered Medicaid 1/1/1983         | Low                   | Occupancy               | Adjustn    | nent Facto            | r: 1                       | <b>120.40</b> 4 | 188%    |              | em Index:    | 1.19750000   |
| Med # Active Date: 12/4/2008      | Weig                  | hted Low O              | cc Adju    | ıstment Fa            | ctor: 1                    | 100.000         | 000%    |              | nflation:    | 1.03634790   |
| Previous Med # <b>214132</b>      | Previous Med # 214132 |                         |            |                       |                            |                 |         |              |              |              |
|                                   |                       |                         |            |                       |                            |                 |         | PS Ta        | arget:       | 1.02315072   |
|                                   |                       | I                       | Rate Cal   | culations             |                            |                 |         |              |              |              |
| Item Description                  | 0                     | perating                | Di         | rect InDirect Proper  |                            | Propert         | У       | ROE          | Totals       |              |
| 1 Total Cost                      |                       | 611 174                 | 1 /        | 162 209 756 194 265 0 |                            | 010             | 0       | 2 106 595    |              |              |

| Rate Calculations |   |           |           |          |          |     |           |
|-------------------|---|-----------|-----------|----------|----------|-----|-----------|
| Item              | Description   | Operating | Direct    | InDirect | Property | ROE | Totals    |
| 1                 | Total Cost  | 611,174   | 1,463,308 | 756,184  | 365,919  | 0   | 3,196,585 |
| 1a                | Audit Adjustments   |           |           |          |          |     |           |
| 2                 | Cost Per Diem   | 38.4991   | 92.1769   | 47.6336  | 23.0500  |     | 201.3596  |
| 3                 | Cost Per Diem Inflated  | 40.8406   | 95.5273   | 50.5307  |          |     |           |
| 4                 | Low Occupancy Adjustment  |           |           |          |          |     |           |
| 5                 | Occupancy Adjusted/Inflated Per Diem  | 40.8406   | 95.5273   | 50.5307  | 23.0500  |     | 209.9486  |
| 5a                | Interim Adjustment  |           |           |          |          |     |           |
| 5b                | Interim Adjusted Per Diem   |           |           |          |          |     |           |
| 6                 | Prior Semester: Provider Target Base  | 40.3941   |           | 49.9781  |          |     |           |
| 7                 | Provider Target Rate  | 41.3293   |           | 51.1351  |          |     |           |
| 7a                | Interim Adjustment  |           |           |          |          |     |           |
| 7b                | Interim Adjusted Provider Target Rate   |           |           |          |          |     |           |
| 8                 | Cost Based Class Ceilings   | 49.6383   | 96.2960   | 61.3044  | 13.6500  |     |           |
| 9                 | Prior Semester: Class Ceiling Target Base   | 47.7921   |           | 55.1439  |          |     |           |
| 10                | Target Rate Class Ceiling   | 48.5666   |           | 56.0375  |          |     |           |
| 10a               | New Provider Target Limitation  | 44.2604   |           | 51.6341  |          |     |           |
| 10b               | Base for line 10a   | 43.2589   |           | 50.4658  |          |     |           |
| 11                | Lesser of 5,7,8,10, 10a   | 40.8406   | 95.5273   | 50.5307  | 13.6500  |     | 200.5486  |
| 12/13             | Medicaid Adjustment Rate  |           | 1.7497    | 0.9255   |          |     |           |
| 14                | Prospective Per Diem 11   | 40.8406   | 97.2770   | 51.4562  | 13.6500  |     | 203.2238  |
| 15                | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |          |          |     |           |





211.80

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| II       | DI-  |
|----------|------|
| Heritage | Park |
| HUHLAPU  | IAIN |

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:            | 9/1/1997  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1983/01   |
| Indexed Asset Value    | 3,787,523 |
| FRVS Base Asset:       | 2,122,271 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.027320  |
|                        |           |

| Mortgage Information |              |  |  |  |
|----------------------|--------------|--|--|--|
| Amount: 5,455,094.00 |              |  |  |  |
| Type:                | Variable [3] |  |  |  |
| < 60% of Base:       | False        |  |  |  |
| Interest Rate:       | 7.6872 %     |  |  |  |
| Chase Rate:          | 7.7500 %     |  |  |  |
| Amortization Rate:   | 7.6872 %     |  |  |  |
| Interest Only:       | False        |  |  |  |
| Yearly Payment:      | 297,092      |  |  |  |

| Calculation of FRVS Per Diem |                   |         |  |  |  |
|------------------------------|-------------------|---------|--|--|--|
| Т                            | Total Amount      |         |  |  |  |
| 80% Capital(1):              | 3,030,018         | 7.5366  |  |  |  |
| 20% ROE(2):                  | 757,505           | 0.5250  |  |  |  |
| Insurance Cost(3)            | 25,944            | 1.0832  |  |  |  |
| Taxes Cost(3):               | 35,339            | 1.4755  |  |  |  |
| Home Office(3):              | 26,221            | 1.0948  |  |  |  |
| Replacement(3&4              | ·): <b>14,262</b> | 0.0000  |  |  |  |
| Total FRVS PD:               |                   | 11.7151 |  |  |  |

- (1) 80% Capital (\$3,030,018) amortized at 7.6872% for 20 years Principal & Interest of \$297,092 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.5366
- (2) 20% ROE (\$757,505) times the ROE factor (0.027320) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5250
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |                  | ermination | Used Per Bed Standard:          | 28,500    | - |
|--------------------------------|------------------|------------|---------------------------------|-----------|---|
|                                | Comparison Date: | 10/1/1985  | Current RS PBS:                 | 49,593    |   |
|                                | Comparison Bed   | 120        | <b>Effective PBS Limitation</b> | 3,420,000 |   |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |
|--|---|---|----------------------------|-----------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |
| Operating  | 40.8406   | 40.8406   | 2.9828                     | 37.8578                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 97.2770<br>51.4562<br>13.6500<br>0.0000<br>0.0000 | 97.2770<br>51.4562<br>11.7151<br>0.0000<br>0.0000 | 7.1047<br>3.7581<br>0.8556 | 90.1723<br>47.6981<br>10.8595     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 203.2238  | 201,2889  | 14.7012                    | \$16.5310<br>\$8.6851<br>211.8038 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





213.92

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Lake Eustis Care Center**

Type of Cost Report:Cost Settled Interim CHOW[5] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type o                                | ype of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW[4] |                   |              |              |                  |         |      |              |            |
|---------------------------------------|---|-------------------|--------------|--------------|------------------|---------|------|--------------|------------|
| Provider Information Cost Report (CR) |   | P                 | Patient Days |              | Ratings Days     |         | Days |              |            |
| 411 V                                 | W. Woodward Avenue  | 12/04/2008-06/3   | 80/2009      | Number of    | Beds:            | 90      |      | Superior:    | 0          |
| Eust                                  | is FL 32726   | Days In CR        | 209          | Maximum:     |                  | 18,810  |      | Standard:    | 184        |
| Count                                 | y: Lake[35]   | First Used: 20    | 08/07        | Max Annua    | alized:          | 32,850  |      | Conditional: | 0          |
| Regio                                 | n: <b>North [1]</b> Area: <b>3</b>  | Last Used: 20     | 11/07        | Total Patier | nt:              | 17,583  |      | Total:       | 184        |
| Contro                                | ol Private For profit [1]   | Unaudited [3]     |              | Medicare:    |                  | 4,601   |      | Inflati      | on         |
| Curre                                 | nt Class North Small [1]  | Initial CR? False | 2            | Medicaid:    |                  | 11,300  | FY I | ndex:        | 1.18857853 |
| Class                                 | at 1/94: North Small [1]  | Medicaid Uti      | lization     |              |                  | 6662%   | Semo | ester Index: | 1.26086800 |
| Opera                                 | ting Ex > 18 months [1]   | Occupancy:        |              |              |                  | 7687%   | Cost | •<br>•       | 1.06082010 |
| Open                                  |   | Statewide Lo      | -            | •            |                  | 1440%   | Targ | et:          | 1.01620550 |
|                                       | red Date: 1/1/1983  | Medicaid Lov      |              | -            |                  | 4060%   | _    | FY Index:    | 1.15550000 |
|                                       | ed Medicaid 2/1/1982  | Low Occupar       |              |              |                  | 5612%   |      | Sem Index:   | 1.19750000 |
|                                       | Active Date: 12/4/2008  | Weighted Lo       | w Occ Adjı   | ustment Fact | or: <b>100.0</b> | 0000%   |      | Inflation:   | 1.03634790 |
| Previo                                | ous Med # 213870  |                   |              |              |                  |         |      | arget:       | 1.02315072 |
|                                       |   |                   | Data Ca      | laulations   |                  |         | 101  | an gen       | 1.02513072 |
|                                       |   |                   | Rate Ca      | lculations   |                  |         |      |              |            |
| Item                                  | Description   | Operating         | Di           | irect        | InDirect         | Propert | У    | ROE          | Totals     |
| 1                                     | Total Cost  | 427,613           | 3            | 981,264      | 631,371          | 304,8   | 374  | 0            | 2,345,122  |
| 1a                                    | Audit Adjustments   |                   |              |              | •                |         |      |              |            |
| 2                                     | *   | 2= 0.44           |              |              |                  | 2       |      |              |            |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 427,613         | 981,264             | 631,371             | 304,874  | 0   | 2,345,122 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 37.8419         | 86.8375             | 55.8735             | 26.9800  |     | 207.5329  |
| 3     | Cost Per Diem Inflated                    | 40.1434         | 89.9939             | 59.2717             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 40.1434         | 89.9939             | 59.2717             | 26.9800  |     | 216.3890  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 39.7044         |                     | 58.6237             |          |     |           |
| 7     | Provider Target Rate                      | 40.6236         |                     | 59.9809             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 53.6870         | 92.6766             | 66.4586             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 48.4247         |                     | 58.4725             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 49.2094         |                     | 59.8127             |          |     |           |
| 10a   | New Provider Target Limitation            | 45.2472         |                     | 60.0030             |          |     |           |
| 10b   | Base for line 10a                         | 44.2234         |                     | 58.6453             |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 40.1434         | 89.9939             | 59.2717             | 13.6500  |     | 203.0590  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 1.4444              | 0.9513              |          |     |           |
| 14    | Prospective Per Diem 11                   | 40.1434         | 91.4383             | 60.2230             | 13.6500  |     | 205.4547  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





213.92

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Lake Eustis Care Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 8/1/1998  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1983/01   |
| Indexed Asset Value   | 3,076,445 |
| FRVS Base Asset:      | 1,010,008 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027320  |
|                       |           |

| Mortgage Int                | Mortgage Information |  |  |  |  |
|-----------------------------|----------------------|--|--|--|--|
| Amount: <b>2,624,895.00</b> |                      |  |  |  |  |
| Type:                       | Variable [3]         |  |  |  |  |
| < 60% of Base:              | False                |  |  |  |  |
| Interest Rate:              | 9.5350 %             |  |  |  |  |
| Chase Rate:                 | 7.2500 %             |  |  |  |  |
| Amortization Rate:          | 9.2500 %             |  |  |  |  |
| Interest Only:              | False                |  |  |  |  |
| Yearly Payment:             | 270,491              |  |  |  |  |
|                             |                      |  |  |  |  |

| Calculation of FRVS Per Diem |                   |         |  |  |  |  |
|------------------------------|-------------------|---------|--|--|--|--|
| T                            | Total Amount      |         |  |  |  |  |
| 80% Capital(1):              | 2,461,156         | 9.1490  |  |  |  |  |
| 20% ROE(2):                  | 615,289           | 0.5686  |  |  |  |  |
| Insurance Cost(3)            | : 17,537          | 0.9974  |  |  |  |  |
| Taxes Cost(3):               | 18,091            | 1.0289  |  |  |  |  |
| Home Office(3):              | 19,675            | 1.1190  |  |  |  |  |
| Replacement(3&4              | i): <b>19,094</b> | 0.0000  |  |  |  |  |
| Total FRVS PD:               |                   | 12.8629 |  |  |  |  |

- (1) 80% Capital (\$2,461,156) amortized at 9.2500% for 20 years Principal & Interest of \$270,491 divided by annual available days (32,850) divided by Occup. Adj. (0.9000) = \$9.1490
- (2) 20% ROE (\$615,289) times the ROE factor (0.027320) divided by annual available days (32,850) divided by Occup. Adj. (0.9000) = \$0.5686
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                | <u> </u>         |             | 1 2                      |           |  |
|--------------------------------|------------------|-------------|--------------------------|-----------|--|
| Per Bed Standard Determination |                  | termination | Used Per Bed Standard:   | 28,500    |  |
|                                | Comparison Date: | 10/1/1985   | Current RS PBS:          | 49,593    |  |
|                                | Comparison Bed   | 60          | Effective PBS Limitation | 1,710,000 |  |

| (  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                                   |  |  |  |
|--|---|---|----------------------------|-----------------------------------|--|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |  |  |
| Operating  | 40.1434   | 40.1434   | 2.9319                     | 37.2115                           |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 91.4383<br>60.2230<br>13.6500<br>0.0000<br>0.0000 | 91.4383<br>60.2230<br>12.8629<br>0.0000<br>0.0000 | 6.6782<br>4.3984<br>0.9394 | 84.7601<br>55.8246<br>11.9235     |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 205,4547  | 204.6676  | 14.9479                    | \$15.5122<br>\$8.6851<br>213.9170 |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





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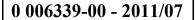
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Lake Placid 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]

| Type of Swhership Tilvace For pro |                           | this cost ite port. From Itelate | 1 ' '                      | • •        |
|-----------------------------------|---------------------------|----------------------------------|----------------------------|------------|
| Provider Information              | Cost Report (CR)          | Patient Days                     | Ratings                    | Days       |
| 125 Tomoka Boulevard South        | 12/04/2008-06/30/2009     | Number of Beds: 180              | Superior:                  | 0          |
| Lake Placid FL 33852              | Days In CR 209            | Maximum: <b>37,620</b>           | Standard:                  | 184        |
| County: Highlands[28]             | First Used: 2008/07       | Max Annualized: 65,700           | Conditional:               | 0          |
| Region: Central[3] Area: 6        | Last Used: <b>2011/07</b> | Total Patient: 33,864            | Total:                     | 184        |
| Control Private For profit [1]    | Unaudited [3]             | Medicare: <b>8,606</b>           | Inflat                     | ion        |
| Current Class Central Large [6]   | Initial CR? False         | Medicaid: <b>22,556</b>          | FY Index:                  | 1.18857853 |
| Class at 1/94: South Large [4]    | Medicaid Utilization      | 66.60761%                        | Semester Index:            | 1.26086800 |
| Operating Ex > 18 months [1]      | Occupancy:                | 90.01595%                        |                            | 1.06082010 |
| Open Date: 1/1/1984               | Statewide Low Occupan     | cy Threshold: <b>79.31440%</b>   |                            | 1.01620550 |
| Acquired Date: 1/1/1984           | Medicaid Low Occupand     | cy Threshold: 41.94060%          | DC FY Index:               | 1.15550000 |
| Entered Medicaid 1/1/1984         | Low Occupancy Adjustr     | ment Factor: 113.49256%          | DC F1 Index. DC Sem Index: | 1.19750000 |
| Med # Active Date: 12/4/2008      | Weighted Low Occ Adju     | ustment Factor: 100.0000%        |                            |            |
| Previous Med # <b>214124</b>      |                           |                                  | DC Inflation:              | 1.03634790 |
|                                   |                           |                                  | PS Target:                 | 1.02315072 |

|       | Rate Calculations                         |           |           |           |          |     |           |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost                                | 773,120   | 1,963,155 | 1,127,470 | 621,643  | 0   | 4,485,388 |
| 1a    | Audit Adjustments                         |           |           |           |          |     |           |
| 2     | Cost Per Diem                             | 34.2756   | 87.0347   | 49.9854   | 27.5600  |     | 198.8557  |
| 3     | Cost Per Diem Inflated                    | 36.3602   | 90.1982   | 53.0255   |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 36.3602   | 90.1982   | 53.0255   | 27.5600  |     | 207.1439  |
| 5a    | Interim Adjustment                        |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 37.3294   |           | 52.4457   |          |     |           |
| 7     | Provider Target Rate                      | 38.1936   |           | 53.6599   |          |     |           |
| 7a    | Interim Adjustment                        |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383   | 96.2960   | 61.3044   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921   |           | 55.1439   |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666   |           | 56.0375   |          |     |           |
| 10a   | New Provider Target Limitation            | 43.4981   |           | 51.2746   |          |     |           |
| 10b   | Base for line 10a                         | 42.5139   |           | 50.1144   |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 36.3602   | 90.1982   | 51.2746   | 13.6500  |     | 191.4830  |
| 12/13 | Medicaid Adjustment Rate                  |           | 1.6852    | 0.9580    |          |     |           |
| 14    | Prospective Per Diem 11                   | 36.3602   | 91.8834   | 52.2326   | 13.6500  |     | 194.1262  |
| 15    | 11 1 10 4 1 1 1 0 7 1 1000                |           |           |           |          |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Lake Placid Health Care Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 1/1/1999  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1984/01   |
| Indexed Asset Value   | 7,808,624 |
| FRVS Base Asset:      | 2,984,578 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027320  |
|                       |           |

| Mortgage Information        |        |          |  |  |
|-----------------------------|--------|----------|--|--|
| Amount: <b>8,129,560.00</b> |        |          |  |  |
| Type: Variable [3]          |        |          |  |  |
| < 60% of Base:              | False  |          |  |  |
| Interest Rate:              | 7.6872 | <b>%</b> |  |  |
| Chase Rate:                 | 7.7500 | <b>%</b> |  |  |
| Amortization Rate:          | 7.6872 | <b>%</b> |  |  |
| Interest Only:              | False  |          |  |  |
| Yearly Payment:             | 612,5  | 505      |  |  |

| Calculation of FRVS Per Diem |                   |          |  |  |
|------------------------------|-------------------|----------|--|--|
| -                            | Total Amount      | Per Diem |  |  |
| 80% Capital(1):              | 6,246,899         | 10.3586  |  |  |
| 20% ROE(2):                  | 1,561,725         | 0.7216   |  |  |
| Insurance Cost(3             | ): <b>34,640</b>  | 1.0229   |  |  |
| Taxes Cost(3):               | 59,735            | 1.7640   |  |  |
| Home Office(3):              | 36,201            | 1.0690   |  |  |
| Replacement(3&               | (4): <b>6,353</b> | 0.0000   |  |  |
| Total FRVS PD                | ):                | 14.9361  |  |  |

- (1) 80% Capital (\$6,246,899) amortized at 7.6872% for 20 years Principal & Interest of \$612,505 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$10.3586
- (2) 20% ROE (\$1,561,725) times the ROE factor (0.027320) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.7216
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Ì | Per Bed Standard Det | ermination | Used Per Bed Standard:          | 28,500    | - |
|---|----------------------|------------|---------------------------------|-----------|---|
|   | Comparison Date:     | 10/1/1985  | Current RS PBS:                 | 49,593    |   |
|   | Comparison Bed       | 120        | <b>Effective PBS Limitation</b> | 3,420,000 |   |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |
|--|---|---|----------------------------|-----------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |
| Operating  | 36.3602   | 36.3602   | 2.6556                     | 33.7046                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 91.8834<br>52.2326<br>13.6500<br>0.0000<br>0.0000 | 91.8834<br>52.2326<br>14.9361<br>0.0000<br>0.0000 | 6.7107<br>3.8148<br>1.0909 | 85.1727<br>48.4178<br>13.8452     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 194.1262  | 195.4123  | 14.2720                    | \$15.6706<br>\$8.6851<br>205.4960 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Windsor Manor**

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]

| Type of Ownership. Trivate For pro | ont [1] CHOW Status | based on this C      | ost Report. Mon-   | -ixciatcu i | arty (NKI ) CHO            | ** [ - ]   |
|------------------------------------|---------------------|----------------------|--------------------|-------------|----------------------------|------------|
| Provider Information               | Cost Report (CR     | R)                   | Patient Days       |             | Ratings                    | Days       |
| 602 East Laura Street              | 12/04/2008-06/30/   | 2009 Number          | of Beds: 120       | 0           | Superior:                  | 0          |
| Starke FL 32091                    | Days In CR          | 209 Maximu           | m: 2               | 25,080      | Standard:                  | 184        |
| County: Bradford[4]                | First Used: 2008    | 3/07 Max An          | nualized: 4        | 13,800      | Conditional:               | 0          |
| Region: North [1] Area: 3          | Last Used: 2011     | / <b>07</b> Total Pa | tient: 2           | 22,481      | Total:                     | 184        |
| Control Private For profit [1]     | Unaudited [3]       | Medicar              | e:                 | 5,050       | Inflat                     | ion        |
| Current Class North Large [2]      | Initial CR? False   | Medicai              | d: <b>1</b>        | 5,183       | FY Index:                  | 1.18857853 |
| Class at 1/94: North Large [2]     | Medicaid Utiliza    | ation                | 67.53              | 703%        | Semester Index:            | 1.26086800 |
| Operating Ex > 18 months [1]       | Occupancy:          |                      | 89.63              | 716%        | Cost:                      | 1.06082010 |
| Open Date: 6/25/1990               | Statewide Low       | Occupancy Thresl     | nold: <b>79.31</b> | 4400/       | Target:                    | 1.01620550 |
| Acquired Date: 6/25/1990           | Medicaid Low (      | Occupancy Thresh     | old: <b>41.94</b>  | 10600%      | DC FY Index:               | 1.15550000 |
| Entered Medicaid 7/2/1990          | Low Occupancy       | Adjustment Fact      | or: <b>113.01</b>  | 498%        | DC FT Index. DC Sem Index: | 1.19750000 |
| Med # Active Date: 12/4/2008       | Weighted Low (      | Occ Adjustment F     | actor: 100.00      | 0000%       | DC Inflation:              |            |
| Previous Med # 213888              |                     |                      |                    |             |                            | 1.03634790 |
|                                    |                     |                      |                    |             | PS Target:                 | 1.02315072 |
|                                    |                     | Rate Calculations    | ·                  | ·           | ·                          |            |
| Item Description                   | Operating           | Direct               | InDirect           | Property    | ROE                        | Totals     |

|       |   | R         | Rate Calculations |          |          |     |           |
|-------|---|-----------|-------------------|----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct            | InDirect | Property | ROE | Totals    |
| 1     | Total Cost  | 561,384   | 1,305,686         | 721,931  | 492,385  | 0   | 3,081,386 |
| 1a    | Audit Adjustments   |           |                   |          |          |     |           |
| 2     | Cost Per Diem   | 36.9745   | 85.9966           | 47.5486  | 32.4300  |     | 202.9497  |
| 3     | Cost Per Diem Inflated  | 39.2233   | 89.1224           | 50.4405  |          |     |           |
| 4     | Low Occupancy Adjustment  |           |                   |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 39.2233   | 89.1224           | 50.4405  | 32.4300  |     | 211.2162  |
| 5a    | Interim Adjustment  |           |                   |          |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |                   |          |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 38.7944   |                   | 49.8889  |          |     |           |
| 7     | Provider Target Rate  | 39.6925   |                   | 51.0439  |          |     |           |
| 7a    | Interim Adjustment  |           |                   |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |                   |          |          |     |           |
| 8     | Cost Based Class Ceilings   | 47.7573   | 95.2206           | 58.5089  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 45.2463   |                   | 53.4956  |          |     |           |
| 10    | Target Rate Class Ceiling   | 45.9795   |                   | 54.3625  |          |     |           |
| 10a   | New Provider Target Limitation  | 41.5847   |                   | 50.9381  |          |     |           |
| 10b   | Base for line 10a   | 40.6438   |                   | 49.7855  |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 39.2233   | 89.1224           | 50.4405  | 13.6500  |     | 192.4362  |
| 12/13 | Medicaid Adjustment Rate  |           | 1.7583            | 0.9951   |          |     |           |
| 14    | Prospective Per Diem 11   | 39.2233   | 90.8807           | 51.4356  | 13.6500  |     | 195.1896  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                   |          |          |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

Windsor Manor

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 7/2/1990  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1990/01   |
| Indexed Asset Value    | 5,377,019 |
| FRVS Base Asset:       | 3,595,587 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.027320  |
|                        |           |

| Mortgage In:       | Mortgage Information |          |  |  |  |
|--------------------|----------------------|----------|--|--|--|
| Amount:            | 2,618,667            | 7.00     |  |  |  |
| Type:              | Fixed [2]            |          |  |  |  |
| < 60% of Base:     | False                |          |  |  |  |
| Interest Rate:     | 11.5000              | <b>%</b> |  |  |  |
| Chase Rate:        | 8.5000               | <b>%</b> |  |  |  |
| Amortization Rate: | 11.5000              | <b>%</b> |  |  |  |
| Interest Only:     | <b>False</b>         |          |  |  |  |
| Yearly Payment:    | 550,4                | 184      |  |  |  |

| Calculation      | Calculation of FRVS Per Diem |          |  |  |  |
|------------------|------------------------------|----------|--|--|--|
|                  | Total Amount                 | Per Diem |  |  |  |
| 80% Capital(1):  | 4,301,615                    | 13.9646  |  |  |  |
| 20% ROE(2):      | 1,075,404                    | 0.7453   |  |  |  |
| Insurance Cost(3 | 3): <b>19,542</b>            | 0.8693   |  |  |  |
| Taxes Cost(3):   | 25,957                       | 1.1546   |  |  |  |
| Home Office(3):  | 23,469                       | 1.0439   |  |  |  |
| Replacement(38   | (24): <b>7,476</b>           | 0.0000   |  |  |  |
| Total FRVS PI    | <b>)</b> :                   | 17.7777  |  |  |  |

- (1) 80% Capital (\$4,301,615) amortized at 11.5000% for 20 years Principal & Interest of \$550,484 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.9646
- (2) 20% ROE (\$1,075,404) times the ROE factor (0.027320) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7453
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 30,023    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 7/1/1989    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,602,760 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA* Final Component       |                               |  |  |
| Operating  | 39.2233   | 39.2233   | 2.8647                     | 36.3586                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 90.8807<br>51.4356<br>13.6500<br>0.0000<br>0.0000 | 90.8807<br>51.4356<br>17.7777<br>0.0000<br>0.0000 | 6.6375<br>3.7566<br>1.2984 | 84.2432<br>47.6790<br>16.4793 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$16.2904<br>\$8.6851         |  |  |
| Totals   | 195.1896  | 199.3173  | 14.5572                    | 209.7356                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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## Florida Agency For Health Care Administration

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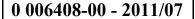
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Rehabilitation Center of St. Pete

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

| Provider Information            | Cost Report (CR)           | Patient Days                   | Ratings 1       | Days       |
|---------------------------------|----------------------------|--------------------------------|-----------------|------------|
| 435 42nd Avenue S               | 07/01/2009-06/30/2010      | Number of Beds: 159            | Superior:       | 0          |
| St. Petersburg FL 33705         | Days In CR 365             | Maximum: <b>58,035</b>         | Standard:       | 184        |
| County: Pinellas[52]            | First Used: <b>2011/07</b> | Max Annualized: 58,035         |                 | 0          |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient: 50,379          | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>4,318</b>         | Inflati         | on         |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>38,182</b>        | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 75.78952%                      | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 86.80796%                      | Cost:           | 1.04491168 |
| Open Date: 9/1/1984             | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b> | Target:         | 1.01620550 |
| Acquired Date: 9/1/1984         | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b> | DC FY Index:    | 1.16650000 |
| Entered Medicaid 9/1/1984       | Low Occupancy Adjustr      | ment Factor: 109.44792%        | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2009     | Weighted Low Occ Adju      | ustment Factor: 100.0000%      | DC Inflation:   | 1.02657523 |
| Previous Med # 228362           |                            |                                |                 |            |
|                                 |                            |                                | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,769,530       | 3,206,975           | 1,853,379           | 519,657  | 0   | 7,349,541 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 46.3446         | 83.9918             | 48.5406             | 13.6100  |     | 192.4870  |
| 3     | Cost Per Diem Inflated                    | 48.4260         | 86.2239             | 50.7206             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 48.4260         | 86.2239             | 50.7206             | 13.6100  |     | 198.9805  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 48.6586         |                     | 55.9728             |          |     |           |
| 7     | Provider Target Rate                      | 49.7851         |                     | 57.2686             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383         | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921         |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666         |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            | 46.2355         |                     | 52.2640             |          |     |           |
| 10b   | Base for line 10a                         | 45.1893         |                     | 51.0814             |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 46.2355         | 86.2239             | 50.7206             | 13.6100  |     | 196.7900  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 2.5016              | 1.4716              |          |     |           |
| 14    | Prospective Per Diem 11                   | 46.2355         | 88.7255             | 52.1922             | 13.6100  |     | 200.7632  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Rehabilitation Center of St. Pete

**FRVS** 

FRVS Status as of this Semester:

Not on FRV [1]

| Began FRVS:            |           |
|------------------------|-----------|
| Year of Phase-In/Full: |           |
| RS to Start Calcs:     | 1984/07   |
| Indexed Asset Value    | 3,133,202 |
| FRVS Base Asset:       | 1,587,729 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031560  |
|                        |           |

| Mortgage Information |              |  |  |  |
|----------------------|--------------|--|--|--|
| Amount:              | 5,800,000.00 |  |  |  |
| Type:                | Fixed [2]    |  |  |  |
| < 60% of Base:       | False        |  |  |  |
| Interest Rate:       | 5.9728 %     |  |  |  |
| Chase Rate:          | 3.2500 %     |  |  |  |
| Amortization Rate:   | 5.9728 %     |  |  |  |
| Interest Only:       | False        |  |  |  |
| Yearly Payment:      | 215,022      |  |  |  |

| Calculatio        | n of FRVS Per    | r Diem   |
|-------------------|------------------|----------|
| 7                 | Total Amount     | Per Diem |
| 80% Capital(1):   | 2,506,562        | 4.1167   |
| 20% ROE(2):       | 626,640          | 0.3786   |
| Insurance Cost(3) | ): <b>79,231</b> | 1.5727   |
| Taxes Cost(3):    | 61,390           | 1.2186   |
| Home Office(3):   | 0                | 0.0000   |
| Replacement(3&    | 4): 56,452       | 0.0000   |
| Total FRVS PD     | )-               | 7.2866   |

- (1) 80% Capital (\$2,506,562) amortized at 5.9728% for 20 years Principal & Interest of \$215,022 divided by annual available days (58,035) divided by Occup. Adj. (0.9000) = \$4.1167
- (2) 20% ROE (\$626,640) times the ROE factor ( 0.031560) divided by annual available days (58,035) divided by Occup. Adj. (0.9000) = \$0.3786
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard D | etermination | Used Per Bed Standard:   | 28,500    |  |
|--------------------|--------------|--------------------------|-----------|--|
| Comparison Date:   | 10/1/1985    | Current RS PBS:          | 49,593    |  |
| Comparison Bed     | 159          | Effective PBS Limitation | 4,531,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                               |  |  |
|--|---|--|----------------------------|-------------------------------|--|--|
| Components   | Cost  | FRVS   | MTA* Final Component       |                               |  |  |
| Operating  | 46.2355   | 46.2355  | 3.3768                     | 42.8587                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 88.7255<br>52.1922<br>13.6100<br>0.0000<br>0.0000 | 88.7255<br>52.1922<br>7.2866<br>0.0000<br>0.0000 | 6.4801<br>3.8119<br>0.9940 | 82.2454<br>48.3803<br>12.6160 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 200 7 (22   | 404 4200   |                            | \$19.2092<br>\$8.6851         |  |  |
| Totals   | 200.7632  | 194.4398   | 14.6628                    | 213.9947                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





219.83

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Salerno Bay Manor

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]

| Type of Ownership: Private For pro | int [1] CHOW Status | s based on this Co    | ost ixeport. 1101 | i-Keiateu    | Party (NRP) CHO | **[=]      |
|------------------------------------|---------------------|-----------------------|-------------------|--------------|-----------------|------------|
| Provider Information               | Cost Report (CI     | R)                    | Patient Days      |              | Ratings         | Days       |
| 4801 S.E. Cove Road                | 12/04/2008-06/30    | /2009 Number          | of Beds: 12       | 20           | Superior:       | 0          |
| Stuart FL 34997                    | Days In CR          | 209 Maximu            | ım:               | 25,080       | Standard:       | 184        |
| County: Martin[43]                 | First Used: 2008    | 3/07 Max An           | nualized:         | 43,800       | Conditional:    | 0          |
| Region: South[2] Area: 9           | Last Used: 2011     | 1/ <b>07</b> Total Pa | tient:            | 21,546       | Total:          | 184        |
| Control Private For profit [1]     | Unaudited [3]       | Medicar               | e:                | 2,944        | Inflat          | ion        |
| Current Class South Large [4]      | Initial CR? False   | Medicai               | d:                | 13,712       | FY Index:       | 1.18857853 |
| Class at 1/94: South Large [4]     | Medicaid Utiliz     | ation                 | 63.6              | 4058%        | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]       | Occupancy:          |                       | 85.9              | 0909%        | Cost:           | 1.06082010 |
| Open Date: 6/1/1985                | Statewide Low       | nold: <b>79.3</b>     | 1440%             | Target:      | 1.01620550      |            |
| Acquired Date: 6/1/1985            | Medicaid Low        | old: <b>41.9</b>      | 4060%             | DC FY Index: | 1.15550000      |            |
| Entered Medicaid 7/1/1985          | Low Occupancy       | y Adjustment Fact     | or: <b>108.3</b>  | 1462%        | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/4/2008       | Weighted Low        | Occ Adjustment F      | actor: 100.0      | 0000%        | DC Inflation:   | 1.03634790 |
| Previous Med # <b>214141</b>       |                     |                       |                   |              |                 |            |
|                                    |                     |                       |                   |              | PS Target:      | 1.02315072 |
|                                    |                     | Rate Calculations     |                   |              |                 |            |
| Item Description                   | Operating           | Direct                | InDirect          | Propert      | y ROE           | Totals     |

|       | Rate Calculations   |           |           |          |          |     |           |
|-------|---|-----------|-----------|----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct    | InDirect | Property | ROE | Totals    |
| 1     | Total Cost  | 551,495   | 1,198,245 | 732,473  | 394,494  | 0   | 2,876,707 |
| 1a    | Audit Adjustments   |           |           |          |          |     |           |
| 2     | Cost Per Diem   | 40.2199   | 87.3866   | 53.4184  | 28.7700  |     | 209.7949  |
| 3     | Cost Per Diem Inflated  | 42.6661   | 90.5629   | 56.6673  |          |     |           |
| 4     | Low Occupancy Adjustment  |           |           |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 42.6661   | 90.5629   | 56.6673  | 28.7700  |     | 218.6663  |
| 5a    | Interim Adjustment  |           |           |          |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |          |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 42.1996   |           | 56.0477  |          |     |           |
| 7     | Provider Target Rate  | 43.1766   |           | 57.3452  |          |     |           |
| 7a    | Interim Adjustment  |           |           |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |          |          |     |           |
| 8     | Cost Based Class Ceilings   | 51.5193   | 97.3713   | 64.0999  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 50.3378   |           | 56.8989  |          |     |           |
| 10    | Target Rate Class Ceiling   | 51.1535   |           | 57.8210  |          |     |           |
| 10a   | New Provider Target Limitation  | 47.1232   |           | 58.1558  |          |     |           |
| 10b   | Base for line 10a   | 46.0569   |           | 56.8399  |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 42.6661   | 90.5629   | 56.6673  | 13.6500  |     | 203.5463  |
| 12/13 | Medicaid Adjustment Rate  |           | 1.3897    | 0.8696   |          |     |           |
| 14    | Prospective Per Diem 11   | 42.6661   | 91.9526   | 57.5369  | 13.6500  |     | 205.8056  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |          |          |     |           |





219.83

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 1/1/1999  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1985/01   |
| Indexed Asset Value   | 5,283,813 |
| FRVS Base Asset:      | 3,321,973 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027320  |
|                       |           |

| formation    |  |  |
|--------------|--|--|
| 5,162,740.00 |  |  |
| Variable [3] |  |  |
| False        |  |  |
| 7.6872 %     |  |  |
| 7.7500 %     |  |  |
| 7.6872 %     |  |  |
| False        |  |  |
| 414,460      |  |  |
|              |  |  |

| Calculation      | Calculation of FRVS Per Diem |          |  |  |  |
|------------------|------------------------------|----------|--|--|--|
|                  | Total Amount                 | Per Diem |  |  |  |
| 80% Capital(1):  | 4,227,050                    | 10.5140  |  |  |  |
| 20% ROE(2):      | 1,056,763                    | 0.7324   |  |  |  |
| Insurance Cost(3 | 3): <b>21,529</b>            | 0.9992   |  |  |  |
| Taxes Cost(3):   | 58,253                       | 2.7037   |  |  |  |
| Home Office(3):  | 23,954                       | 1.1118   |  |  |  |
| Replacement(38   | <del>24</del> ): <b>587</b>  | 0.0000   |  |  |  |
| Total FRVS PI    | <b>)</b> :                   | 16.0611  |  |  |  |

- (1) 80% Capital (\$4,227,050) amortized at 7.6872% for 20 years Principal & Interest of \$414,460 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.5140
- (2) 20% ROE (\$1,056,763) times the ROE factor (0.027320) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7324
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Ì | Per Bed Standard Det | ermination | Used Per Bed Standard:          | 28,500    | - |
|---|----------------------|------------|---------------------------------|-----------|---|
|   | Comparison Date:     | 10/1/1985  | Current RS PBS:                 | 49,593    |   |
|   | Comparison Bed       | 120        | <b>Effective PBS Limitation</b> | 3,420,000 |   |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |
|--|---|---|----------------------------|-----------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |
| Operating  | 42.6661   | 42.6661   | 3.1161                     | 39.5500                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 91.9526<br>57.5369<br>13.6500<br>0.0000<br>0.0000 | 91.9526<br>57.5369<br>16.0611<br>0.0000<br>0.0000 | 6.7158<br>4.2022<br>1.1730 | 85.2368<br>53.3347<br>14.8881     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 205,8056  | 208.2167  | 15.2071                    | \$18.1392<br>\$8.6851<br>219.8339 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





226.03

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Roval Manor**

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]

|                                | T ' '                      |                                 | · · · ·                    |            |  |  |
|--------------------------------|----------------------------|---------------------------------|----------------------------|------------|--|--|
| Provider Information           | Cost Report (CR)           | Patient Days                    | Ratings                    | Days       |  |  |
| 600 Business Parkway           | 12/04/2008-06/30/2009      | Number of Beds: 120             | Superior:                  | 0          |  |  |
| Royal Palm Beach FL 33411      | Days In CR 209             | Maximum: <b>25,080</b>          | Standard:                  | 184        |  |  |
| County: Palm Beach[50]         | First Used: <b>2008/07</b> | Max Annualized: 43,800          | Conditional:               | 0          |  |  |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient: 22,286           | Total:                     | 184        |  |  |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>4,479</b>          | Inflati                    | on         |  |  |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: <b>13,077</b>         | FY Index:                  | 1.18857853 |  |  |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 58.67809%                       | Semester Index:            | 1.26086800 |  |  |
| Operating Ex > 18 months [1]   | Occupancy:                 | 88.85965%                       | Cost:                      | 1.06082010 |  |  |
| Open Date: 2/1/1985            | Statewide Low Occupan      | rey Threshold: <b>79.31440%</b> | Target:                    | 1.01620550 |  |  |
| Acquired Date: 2/1/1985        | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>  | DC FY Index:               | 1.15550000 |  |  |
| Entered Medicaid 2/1/1985      | Low Occupancy Adjustr      | ment Factor: 112.03470%         | DC F1 Index. DC Sem Index: | 1.19750000 |  |  |
| Med # Active Date: 12/4/2008   | Weighted Low Occ Adju      | ustment Factor: 100.0000%       |                            |            |  |  |
| Previous Med # <b>214108</b>   |                            |                                 | DC Inflation:              | 1.03634790 |  |  |
| 211100                         |                            |                                 | PS Target:                 | 1.02315072 |  |  |
|                                | Rate Calculations          |                                 |                            |            |  |  |
| T                              |                            |                                 |                            | m . 1      |  |  |

| Rate Calculations |   |           |           |          |          |     |           |
|-------------------|---|-----------|-----------|----------|----------|-----|-----------|
| Item              | Description   | Operating | Direct    | InDirect | Property | ROE | Totals    |
| 1                 | Total Cost  | 554,273   | 1,225,922 | 695,160  | 407,087  | 0   | 2,882,442 |
| 1a                | Audit Adjustments   |           |           |          |          |     |           |
| 2                 | Cost Per Diem   | 42.3853   | 93.7464   | 53.1590  | 31.1300  |     | 220.4207  |
| 3                 | Cost Per Diem Inflated  | 44.9632   | 97.1539   | 56.3921  |          |     |           |
| 4                 | Low Occupancy Adjustment  |           |           |          |          |     |           |
| 5                 | Occupancy Adjusted/Inflated Per Diem  | 44.9632   | 97.1539   | 56.3921  | 31.1300  |     | 229.6392  |
| 5a                | Interim Adjustment  |           |           |          |          |     |           |
| 5b                | Interim Adjusted Per Diem   |           |           |          |          |     |           |
| 6                 | Prior Semester: Provider Target Base  | 44.4716   |           | 55.7755  |          |     |           |
| 7                 | Provider Target Rate  | 45.5011   |           | 57.0667  |          |     |           |
| 7a                | Interim Adjustment  |           |           |          |          |     |           |
| 7b                | Interim Adjusted Provider Target Rate   |           |           |          |          |     |           |
| 8                 | Cost Based Class Ceilings   | 51.5193   | 97.3713   | 64.0999  | 13.6500  |     |           |
| 9                 | Prior Semester: Class Ceiling Target Base   | 50.3378   |           | 56.8989  |          |     |           |
| 10                | Target Rate Class Ceiling   | 51.1535   |           | 57.8210  |          |     |           |
| 10a               | New Provider Target Limitation  | 47.3899   |           | 55.4632  |          |     |           |
| 10b               | Base for line 10a   | 46.3176   |           | 54.2082  |          |     |           |
| 11                | Lesser of 5,7,8,10, 10a   | 44.9632   | 97.1539   | 55.4632  | 13.6500  |     | 211.2303  |
| 12/13             | Medicaid Adjustment Rate  |           | 0.9485    | 0.5415   |          |     |           |
| 14                | Prospective Per Diem 11   | 44.9632   | 98.1024   | 56.0047  | 13.6500  |     | 212.7203  |
| 15                | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |          |          |     |           |





226.03

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

**Royal Manor** 

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 1/1/1999  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1985/01   |
| Indexed Asset Value    | 5,826,160 |
| FRVS Base Asset:       | 3,420,000 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.027320  |
|                        |           |

| Mortgage Information   |             |          |  |
|------------------------|-------------|----------|--|
| Amount: 5,446,928.00   |             |          |  |
| Type:                  | Variable [3 | 1        |  |
| < 60% of Base:         | False       |          |  |
| Interest Rate:         | 7.6872      | <b>%</b> |  |
| Chase Rate:            | 7.7500      | <b>%</b> |  |
| Amortization Rate:     | 7.6872      | <b>%</b> |  |
| Interest Only:         | False       |          |  |
| Yearly Payment: 457,00 |             | 001      |  |

| Calculation of FRVS Per Diem |                  |          |  |  |
|------------------------------|------------------|----------|--|--|
| 7                            | Total Amount     | Per Diem |  |  |
| 80% Capital(1):              | 4,660,928        | 11.5931  |  |  |
| 20% ROE(2):                  | 1,165,232        | 0.8076   |  |  |
| Insurance Cost(3)            | ): <b>25,038</b> | 1.1235   |  |  |
| Taxes Cost(3):               | 57,656           | 2.5871   |  |  |
| Home Office(3):              | 26,267           | 1.1786   |  |  |
| Replacement(3&               | 4): <b>2,539</b> | 0.0000   |  |  |
| Total FRVS PD                | )-               | 17.2899  |  |  |

- (1) 80% Capital (\$4,660,928) amortized at 7.6872% for 20 years Principal & Interest of \$457,001 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.5931
- (2) 20% ROE (\$1,165,232) times the ROE factor (0.027320) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8076
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |           | Used Per Bed Standard:   | 28,500    |  |
|--------------------------------|-----------|--------------------------|-----------|--|
| Comparison Date:               | 10/1/1985 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 120       | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |
| Operating  | 44.9632   | 44.9632   | 3.2839                     | 41.6793                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 98.1024<br>56.0047<br>13.6500<br>0.0000<br>0.0000 | 98.1024<br>56.0047<br>17.2899<br>0.0000<br>0.0000 | 7.1649<br>4.0903<br>1.2628 | 90.9375<br>51.9144<br>16.0271 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$16.7874<br>\$8.6851         |  |
| Totals   | 212.7203  | 216.3602  | 15.8019                    | 226.0308                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





226.72

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Oakbrook of LaBelle

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         |        |
|--------------------------------|----------------------------|------------------------------------|----------------------|--------|
| 250 Broward Avenue             | 12/04/2008-06/30/2009      | Number of Beds: 93                 | Superior:            | 0      |
| Labelle FL 33935               | Days In CR 209             | Maximum: 19,437                    | Standard: 18         | 34     |
| County: Hendry[26]             | First Used: <b>2008/07</b> | Max Annualized: 33,945             | Conditional:         | 0      |
| Region: South[2] Area: 8       | Last Used: <b>2011/07</b>  | Total Patient: 17,195              | Total: 18            | 84     |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>3,228</b>             | Inflation            |        |
| Current Class South Small [3]  | Initial CR? False          | Medicaid: <b>10,428</b>            | FY Index: 1.18       | 857853 |
| Class at 1/94: South Small [3] | Medicaid Utilization       | 60.64554%                          | Semester Index: 1.26 | 086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 88.46530%                          |                      | 082010 |
| Open Date: 11/1/1986           | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>     |                      | 620550 |
| Acquired Date: 11/1/1986       | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>     | _                    | 550000 |
| Entered Medicaid 11/25/1986    | Low Occupancy Adjustr      | ment Factor: 111.53749%            |                      | 750000 |
| Med # Active Date: 12/4/2008   | Weighted Low Occ Adju      | ustment Factor: <b>100.00000</b> % |                      | 634790 |
| Previous Med # <b>213497</b>   |                            |                                    |                      |        |
|                                |                            |                                    | PS Target: 1.02      | 315072 |
|                                | Rate Cal                   | lculations                         | ·                    |        |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 436,946         | 941,625             | 580,513             | 232,127  | 0   | 2,191,211 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 41.9012         | 90.2978             | 55.6687             | 22.2600  |     | 210.1277  |
| 3     | Cost Per Diem Inflated                    | 44.4496         | 93.5799             | 59.0545             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 44.4496         | 93.5799             | 59.0545             | 22.2600  |     | 219.3440  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 44.6423         |                     | 58.5755             |          |     |           |
| 7     | Provider Target Rate                      | 45.6758         |                     | 59.9316             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 59.2863         | 102.7706            | 78.6955             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 60.7984         |                     | 70.2905             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 61.7837         |                     | 71.4296             |          |     |           |
| 10a   | New Provider Target Limitation            | 51.8068         |                     | 59.9316             |          |     |           |
| 10b   | Base for line 10a                         | 50.6346         |                     | 58.5755             |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 44.4496         | 93.5799             | 59.0545             | 13.6500  |     | 210.7340  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 1.1207              | 0.7073              |          |     |           |
| 14    | Prospective Per Diem 11                   | 44.4496         | 94.7006             | 59.7618             | 13.6500  |     | 212.5620  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





226.72

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

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|-----|--------|----|-----|-----|------|---|
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**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 12/1/2001 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1986/07   |
| Indexed Asset Value  | 3,830,939 |
| FRVS Base Asset:     | 1,397,653 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027320  |
|                      |           |

| Mortgage Information        |         |          |  |
|-----------------------------|---------|----------|--|
| Amount: <b>4,700,000.00</b> |         |          |  |
| Type: Fixed [2]             |         |          |  |
| < 60% of Base:              | False   |          |  |
| Interest Rate:              | 11.5000 | <b>%</b> |  |
| Chase Rate:                 | 8.5000  | <b>%</b> |  |
| Amortization Rate:          | 11.5000 | <b>%</b> |  |
| Interest Only:              | False   |          |  |
| Yearly Payment:             | 392,2   | 201      |  |

| Calculation of FRVS Per Diem |                           |          |  |  |
|------------------------------|---------------------------|----------|--|--|
|                              | Total Amount              | Per Diem |  |  |
| 80% Capital(1):              | 3,064,751                 | 12.8378  |  |  |
| 20% ROE(2):                  | 766,188                   | 0.6852   |  |  |
| Insurance Cost(              | 3): <b>18,846</b>         | 1.0960   |  |  |
| Taxes Cost(3):               | 36,866                    | 2.1440   |  |  |
| Home Office(3)               | 19,335                    | 1.1245   |  |  |
| Replacement(38               | <b>§</b> 4): <b>7,135</b> | 0.0000   |  |  |
| Total FRVS P                 | D:                        | 17.8875  |  |  |

- (1) 80% Capital (\$3,064,751) amortized at 11.5000% for 20 years Principal & Interest of \$392,201 divided by annual available days (33,945) divided by Occup. Adj. (0.9000) = \$12.8378
- (2) 20% ROE (\$766,188) times the ROE factor (0.027320) divided by annual available days (33,945) divided by Occup. Adj. (0.9000) = \$0.6852
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |          | Used Per Bed Standard:   | 28,737    |  |
|--------------------------------|----------|--------------------------|-----------|--|
| L                              |          | Oseu Fei Deu Stailuaiu.  | 20,737    |  |
| Comparison Date:               | 1/1/1986 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 60       | Effective PBS Limitation | 1,724,220 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |  |  |
|--|---|---|----------------------------|-----------------------------------|--|--|--|
| Components   | Cost  | FRVS  | MTA* Final Component       |                                   |  |  |  |
| Operating  | 44.4496   | 44.4496   | 3.2464                     | 41.2032                           |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 94.7006<br>59.7618<br>13.6500<br>0.0000<br>0.0000 | 94.7006<br>59.7618<br>17.8875<br>0.0000<br>0.0000 | 6.9165<br>4.3647<br>1.3064 | 87.7841<br>55.3971<br>16.5811     |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 212.5620  | 216.7995  | 15.8340                    | \$17.0658<br>\$8.6851<br>226.7164 |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





Previous Med#

214019

# Florida Agency For Health Care Administration

223.67

DC Inflation:

**PS** Target:

1.03277275

1.02315072

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Crosswinds Health & Rehab 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      |                  | Days       |
|--------------------------------|----------------------------|--------------------------------|------------------|------------|
| P.O. Box 445                   | 04/01/2009-09/30/2009      | Number of Beds: 58             | Superior:        | 0          |
| Greenville FL 33231            | Days In CR 183             | Maximum: 10,614                | Standard:        | 180        |
| County: Madison[40]            | First Used: <b>2009/01</b> | Max Annualized: 21,170         |                  | 4          |
| Region: North [1] Area: 2      | Last Used: <b>2011/07</b>  | Total Patient: 8,081           | Total:           | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 329                  | Inflati          | ion        |
| Current Class North Small [1]  | Initial CR? False          | Medicaid: <b>7,664</b>         | FY Index:        | 1.19387802 |
| Class at 1/94: North Small [1] | Medicaid Utilization       | 94.83975%                      | Semester Index:  | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 76.13530%                      | Cost:            | 1.05611124 |
| Open Date: 6/1/1983            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b> |                  | 1.01620550 |
| Acquired Date: 6/1/1983        | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b> | DC FY Index:     | 1.15950000 |
| Entered Medicaid 6/1/1983      | Low Occupancy Adjustr      | nent Factor: 95.99177%         | DC Sem Index:    | 1.19750000 |
| Med # Active Date: 4/1/2009    | Weighted Low Occ Adju      | stment Factor: 100.0000%       | DC Selli Illuex. | 1.13730000 |

|       |   |                 | Rate Calculations   |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 342,198         | 711,410             | 418,242             | 51,655   | 0   | 1,523,505 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 44.6501         | 92.8249             | 54.5723             | 6.7400   |     | 198.7872  |
| 3     | Cost Per Diem Inflated                    | 47.1555         | 95.8670             | 57.6344             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 47.1555         | 95.8670             | 57.6344             | 6.7400   |     | 207.3969  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 46.9659         |                     | 57.4028             |          |     |           |
| 7     | Provider Target Rate                      | 48.0532         |                     | 58.7317             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 53.6870         | 92.6766             | 66.4586             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 48.4247         |                     | 58.4725             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 49.2094         |                     | 59.8127             |          |     |           |
| 10a   | New Provider Target Limitation            | 46.1619         |                     | 56.0085             |          |     |           |
| 10b   | Base for line 10a                         | 45.1174         |                     | 54.7412             |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 46.1619         | 92.6766             | 56.0085             | 6.7400   |     | 201.5870  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 4.0798              | 2.4656              |          |     |           |
| 14    | Prospective Per Diem 11                   | 46.1619         | 96.7564             | 58.4741             | 6.7400   |     | 208.1324  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





223.67

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Crosswinds Health & Rehab Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1983/01   |
| Indexed Asset Value  | 1,663,479 |
| FRVS Base Asset:     | 721,404   |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.030420  |
|                      |           |

| Mortgage Information |                           |          |  |
|----------------------|---------------------------|----------|--|
| Amount:              | ount: <b>3,000,000.00</b> |          |  |
| Type:                | Fixed [2]                 |          |  |
| < 60% of Base:       | False                     |          |  |
| Interest Rate:       | 6.5000                    | <b>%</b> |  |
| Chase Rate:          | 3.2500                    | <b>%</b> |  |
| Amortization Rate:   | 6.2500                    | <b>%</b> |  |
| Interest Only:       | False                     |          |  |
| Yearly Payment:      | 116,725                   |          |  |

| Calculation of FRVS Per Diem |                       |          |  |  |
|------------------------------|-----------------------|----------|--|--|
|                              | Total Amount          | Per Diem |  |  |
| 80% Capital(1):              | 1,330,783             | 6.1263   |  |  |
| 20% ROE(2):                  | 332,696               | 0.5312   |  |  |
| Insurance Cost(              | 3): <b>9,642</b>      | 1.1932   |  |  |
| Taxes Cost(3):               | 7,550                 | 0.9343   |  |  |
| Home Office(3)               | <b>0</b>              | 0.0000   |  |  |
| Replacement(38               | <b>§</b> 4): <b>0</b> | 0.0000   |  |  |
| Total FRVS Pl                | D:                    | 8.7850   |  |  |

- (1) 80% Capital (\$1,330,783) amortized at 6.2500% for 20 years Principal & Interest of \$116,725 divided by annual available days (21,170) divided by Occup. Adj. (0.9000) = \$6.1263
- (2) 20% ROE (\$332,696) times the ROE factor (0.030420) divided by annual available days (21,170) 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 Det | termination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 58          | Effective PBS Limitation | 1,653,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |                            |                              |  |  |  |
|--|--|--|----------------------------|------------------------------|--|--|--|
| Components   | Cost FRVS MTA* Final Component                   |  |                            |                              |  |  |  |
| Operating  | 46.1619  | 46.1619  | 3.3714                     | 42.7905                      |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 96.7564<br>58.4741<br>6.7400<br>0.0000<br>0.0000 | 96.7564<br>58.4741<br>8.7850<br>0.0000<br>0.0000 | 7.0666<br>4.2707<br>0.6416 | 89.6898<br>54.2034<br>8.1434 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |  |                            | \$20.1546<br>\$8.6851        |  |  |  |
| Totals   | 208.1324   | 210.1774   | 15.3503                    | 223.6668                     |  |  |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|





214.80

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **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]

| Type of Ownership. I II water of pro | nt [1] OHO W Status Basea ( | in this Cost Report. Mon-Relat  | ear arty (Filtr) eno | **  *      |
|--------------------------------------|-----------------------------|---------------------------------|----------------------|------------|
| Provider Information                 | Cost Report (CR)            | Patient Days                    | Ratings              | Days       |
| 1780 N. Jefferson St.                | 04/01/2009-03/31/2010       | Number of Beds: 60              | Superior:            | 0          |
| Monticello FL 32344                  | Days In CR 365              | Maximum: <b>21,900</b>          | Standard:            | 184        |
| County: Jefferson[33]                | First Used: 2009/01         | Max Annualized: 21,900          | Conditional:         | 0          |
| Region: North [1] Area: 2            | Last Used: <b>2011/07</b>   | Total Patient: 21,170           | Total:               | 184        |
| Control Private For profit [1]       | Unaudited [3]               | Medicare: <b>1,885</b>          | Inflat               | ion        |
| Current Class North Small [1]        | Initial CR? False           | Medicaid: 15,635                | FY Index:            | 1.19877414 |
| Class at 1/94: North Small [1]       | Medicaid Utilization        | 73.85451%                       | Semester Index:      | 1.26086800 |
| Operating Ex > 18 months [1]         | Occupancy:                  | 96.66666%                       | Cost:                | 1.00000000 |
| Open Date: 5/1/1980                  | Statewide Low Occupan       | cy Threshold: <b>79.31440</b> % |                      | 1.01620550 |
| Acquired Date: 5/1/1980              | Medicaid Low Occupand       | cy Threshold: <b>41.94060</b> % | DC FY Index:         | 1.16300000 |
| Entered Medicaid 5/1/1980            | Low Occupancy Adjustr       | ment Factor: 121.87783%         | DC Sem Index:        | 1.19750000 |
| Med # Active Date: 4/1/2009          | Weighted Low Occ Adju       | ustment Factor: 100.00000%      | DC Inflation:        |            |
| Previous Med # <b>214001</b>         |                             |                                 |                      | 1.00000000 |
|                                      |                             |                                 | PS Target:           | 1.02315072 |
|                                      | Rate Ca                     | lculations                      |                      |            |

|       |  | R         | ate Calculations |          |          |     |           |
|-------|--|-----------|------------------|----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct           | InDirect | Property | ROE | Totals    |
| 1     | Total Cost   | 687,029   | 1,510,250        | 819,960  | 248,127  | 0   | 3,265,366 |
| 1a    | Audit Adjustments  |           |                  |          |          |     |           |
| 2     | Cost Per Diem  | 43.9417   | 96.5942          | 52.4439  | 15.8700  |     | 208.8498  |
| 3     | Cost Per Diem Inflated   | 43.9417   | 96.5942          | 52.4439  |          |     |           |
| 4     | Low Occupancy Adjustment   |           |                  |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 43.9417   | 96.5942          | 52.4439  | 15.8700  |     | 208.8498  |
| 5a    | Interim Adjustment   |           |                  |          |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |                  |          |          |     |           |
| 6     | Prior Semester: Provider Target Base   |           |                  |          |          |     |           |
| 7     | Provider Target Rate   |           |                  |          |          |     |           |
| 7a    | Interim Adjustment   |           |                  |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |                  |          |          |     |           |
| 8     | Cost Based Class Ceilings  | 53.6870   | 92.6766          | 66.4586  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 48.4247   |                  | 58.4725  |          |     |           |
| 10    | Target Rate Class Ceiling  | 49.2094   |                  | 59.8127  |          |     |           |
| 10a   | New Provider Target Limitation   | 46.1619   |                  | 55.1156  |          |     |           |
| 10b   | Base for line 10a  | 45.1174   |                  | 53.8685  |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 43.9417   | 92.6766          | 52.4439  | 13.6500  |     | 202.7122  |
| 12/13 | Medicaid Adjustment Rate   |           |                  |          |          |     |           |
| 14    | Prospective Per Diem 11  | 43.9417   | 92.6766          | 52.4439  | 13.6500  |     | 202.7122  |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                  |          |          |     |           |





214.80

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## Cross Landings Health & Rehab Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 4/1/2009  |
|------------------------|-----------|
| Year of Phase-In/ Full | l:        |
| RS to Start Calcs:     | 1980/01   |
| Indexed Asset Value    | 2,818,846 |
| FRVS Base Asset:       | 752,956   |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031670  |
|                        |           |

| Mortgage Information |                   |          |  |
|----------------------|-------------------|----------|--|
| Amount:              | 3,000,000         | 0.00     |  |
| Type:                | Fixed [2]         |          |  |
| < 60% of Base:       | False             |          |  |
| Interest Rate:       | 6.5000            | <b>%</b> |  |
| Chase Rate:          | 3.2500            | <b>%</b> |  |
| Amortization Rate:   | 6.2500            | <b>%</b> |  |
| Interest Only:       | False             |          |  |
| Yearly Payment:      | t: <b>197,796</b> |          |  |

| Calculation of FRVS Per Diem |            |          |  |  |
|------------------------------|------------|----------|--|--|
| To                           | tal Amount | Per Diem |  |  |
| 80% Capital(1):              | 2,255,077  | 10.0353  |  |  |
| 20% ROE(2):                  | 563,769    | 0.9059   |  |  |
| Insurance Cost(3):           | 19,200     | 0.9069   |  |  |
| Taxes Cost(3):               | 16,800     | 0.7936   |  |  |
| Home Office(3):              | 0          | 0.0000   |  |  |
| Replacement(3&4)             | : 0        | 0.0000   |  |  |
| Total FRVS PD:               |            | 12.6417  |  |  |

- (1) 80% Capital (\$2,255,077) amortized at 6.2500% for 20 years Principal & Interest of \$197,796 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$10.0353
- (2) 20% ROE (\$563,769) times the ROE factor (0.031670) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.9059
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| <u> </u>             |             | 1 2                      |           |  |
|----------------------|-------------|--------------------------|-----------|--|
| Per Bed Standard Der | termination | Used Per Bed Standard:   | 28,500    |  |
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60          | Effective PBS Limitation | 1,710,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |
|--|---|---|----------------------------|-----------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |
| Operating  | 43.9417   | 43.9417   | 3.2093                     | 40.7324                           |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 92.6766<br>52.4439<br>13.6500<br>0.0000<br>0.0000 | 92.6766<br>52.4439<br>12.6417<br>0.0000<br>0.0000 | 6.7687<br>3.8303<br>0.9233 | 85.9079<br>48.6136<br>11.7184     |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 202.7122  | 201.7039  | 14.7316                    | \$19.1392<br>\$8.6851<br>214.7966 |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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## Florida Agency For Health Care Administration

222.10

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **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       |
|---------------------------------|----------------------------|-----------------------------------|-----------------|------------|
| 5627 9th Street East            | 01/01/2010-12/31/2010      | Number of Beds: 120               | Superior:       | 0          |
| <b>Bradenton FL 34203</b>       | Days In CR 365             | Maximum: <b>43,800</b>            | Standard:       | 184        |
| County: Manatee[41]             | First Used: <b>2011/07</b> | Max Annualized: 43,800            | Conditional:    | 0          |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient: 37,765             | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>7,756</b>            | Inflati         | on         |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>23,469</b>           | FY Index:       | 1.22078676 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 62.14484%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 86.22146%                         | Cost:           | 1.03283230 |
| Open Date: 8/1/1985             | Statewide Low Occupan      | <i>-</i>                          | Target:         | 1.01620550 |
| Acquired Date: 8/1/1985         | Medicaid Low Occupan       | 5                                 | DC FY Index:    | 1.17400000 |
| Entered Medicaid 8/1/1985       | Low Occupancy Adjusti      |                                   | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 7/1/2007     | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:   | 1.02001704 |
| Previous Med # 316610           |                            |                                   | PS Target:      | 1.02315072 |

|       | 1   | ]               | Rate Calculations   |                     |           |     |           |
|-------|---|-----------------|---------------------|---------------------|-----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property  | ROE | Totals    |
| 1     | Total Cost                                | 871,857         | 2,211,036           | 1,105,878           | 1,362,141 | 0   | 5,550,912 |
| 1a    | Audit Adjustments                         |                 |                     |                     |           |     |           |
| 2     | Cost Per Diem                             | 37.1493         | 94.2109             | 47.1208             | 58.0400   |     | 236.5210  |
| 3     | Cost Per Diem Inflated                    | 38.3690         | 96.0967             | 48.6679             |           |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |           |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 38.3690         | 96.0967             | 48.6679             | 58.0400   |     | 241.1736  |
| 5a    | Interim Adjustment                        |                 |                     |                     |           |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |           |     |           |
| 6     | Prior Semester: Provider Target Base      | 44.5508         |                     | 48.2559             |           |     |           |
| 7     | Provider Target Rate                      | 45.5822         |                     | 49.3731             |           |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |           |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |           |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383         | 96.2960             | 61.3044             | 13.6500   |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921         |                     | 55.1439             |           |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666         |                     | 56.0375             |           |     |           |
| 10a   | New Provider Target Limitation            | 50.5500         |                     | 55.4578             |           |     |           |
| 10b   | Base for line 10a                         | 49.4062         |                     | 54.2030             |           |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 38.3690         | 96.0967             | 48.6679             | 13.6500   |     | 196.7836  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 1.3130              | 0.6649              |           |     |           |
| 14    | Prospective Per Diem 11                   | 38.3690         | 97.4097             | 49.3328             | 13.6500   |     | 198.7615  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | /1/2002   |     |           |





222.10

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Woods of Manatee Springs**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 7/1/1987  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1985/07   |
| Indexed Asset Value   | 7,067,335 |
| FRVS Base Asset:      | 3,420,000 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027600  |
|                       |           |

| Mortgage Information |   |  |  |
|----------------------|---|--|--|
| 3,800,000            | 0.00  |  |  |
| Fixed [2]            |   |  |  |
| False                |   |  |  |
| 13.2450              | <b>%</b>  |  |  |
| 13.0000              | <b>%</b>  |  |  |
| 13.2450              | <b>%</b>  |  |  |
| False                |   |  |  |
| 806,743              |   |  |  |
|                      | 3,800,000<br>Fixed [2]<br>False<br>13.2450<br>13.0000<br>13.2450<br>False |  |  |

| Calculation       | Calculation of FRVS Per Diem |          |  |  |  |
|-------------------|------------------------------|----------|--|--|--|
| Т                 | otal Amount                  | Per Diem |  |  |  |
| 80% Capital(1):   | 5,653,868                    | 20.4653  |  |  |  |
| 20% ROE(2):       | 1,413,467                    | 0.9896   |  |  |  |
| Insurance Cost(3) | 37,263                       | 0.9867   |  |  |  |
| Taxes Cost(3):    | 165,973                      | 4.3949   |  |  |  |
| Home Office(3):   | 10,353                       | 0.2741   |  |  |  |
| Replacement(3&4   | 4): <b>17,800</b>            | 0.0000   |  |  |  |
| Total FRVS PD     |                              | 27.1106  |  |  |  |

- (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 (0.027600) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9896
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|
| Components   | Cost FRVS MTA* Final Component                    |   |                            |                               |  |  |  |  |
| Operating  | 38.3690   | 38.3690   | 2.8023                     | 35.5667                       |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 97.4097<br>49.3328<br>13.6500<br>0.0000<br>0.0000 | 97.4097<br>49.3328<br>27.1106<br>0.0000<br>0.0000 | 7.1143<br>3.6030<br>1.9800 | 90.2954<br>45.7298<br>25.1306 |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$16.6951<br>\$8.6851         |  |  |  |  |
| Totals   | 198.7615  | 212.2221  | 15.4996                    | 222.1027                      |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





212.55

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Courtvard Gardens Rehabilitation 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]

| Type of Ownership. Titvate For pro | III [1] CITO W Status Basea ( | on this Cost Report. 11011-Relate | a raity (ritar) eno | **[ •]     |
|------------------------------------|-------------------------------|-----------------------------------|---------------------|------------|
| Provider Information               | Cost Report (CR)              | Patient Days                      | Ratings 1           | Days       |
| 17781 Thelma Ave                   | 06/01/2009-06/30/2010         | Number of Beds: 120               | Superior:           | 0          |
| Jupiter FL 33458                   | Days In CR 395                | Maximum: <b>47,400</b>            | Standard:           | 184        |
| County: Palm Beach[50]             | First Used: <b>2009/01</b>    | Max Annualized: 43,800            | Conditional:        | 0          |
| Region: South[2] Area: 9           | Last Used: <b>2011/07</b>     | Total Patient: 27,013             | Total:              | 184        |
| Control Private For profit [1]     | Unaudited [3]                 | Medicare: <b>3,604</b>            | Inflati             | on         |
| Current Class South Large [4]      | Initial CR? False             | Medicaid: <b>16,082</b>           | FY Index:           | 1.20667423 |
| Class at 1/94: South Large [4]     | Medicaid Utilization          | 59.53430%                         | Semester Index:     | 1.26086800 |
| Operating Ex > 18 months [1]       | Occupancy:                    | 56.98945%                         | Cost:               | 1.04491168 |
| Open Date: 10/1/1984               | Statewide Low Occupan         | cy Threshold: <b>79.31440%</b>    |                     | 1.01620550 |
| Acquired Date: 10/1/1984           | Medicaid Low Occupand         | cy Threshold: <b>41.94060%</b>    | DC FY Index:        | 1.16650000 |
| Entered Medicaid 7/8/1986          | Low Occupancy Adjustr         | ment Factor: <b>71.85259%</b>     | DC Sem Index:       | 1.19750000 |
| Med # Active Date: 6/1/2009        | Weighted Low Occ Adju         | ustment Factor: 100.00000%        | DC Inflation:       | 1.02657523 |
| Previous Med # <b>224928</b>       |                               |                                   |                     |            |
|                                    |                               |                                   | PS Target:          | 1.02315072 |

|       | Rate Calculations                         |           |           |          |          |     |           |  |  |
|-------|---|-----------|-----------|----------|----------|-----|-----------|--|--|
| Item  | Description                               | Operating | Direct    | InDirect | Property | ROE | Totals    |  |  |
| 1     | Total Cost                                | 758,308   | 1,300,212 | 904,348  | 252,487  | 0   | 3,215,355 |  |  |
| 1a    | Audit Adjustments                         |           |           |          |          |     |           |  |  |
| 2     | Cost Per Diem                             | 47.1526   | 80.8489   | 56.2336  | 15.7000  |     | 199.9351  |  |  |
| 3     | Cost Per Diem Inflated                    | 49.2703   | 82.9975   | 58.7591  |          |     |           |  |  |
| 4     | Low Occupancy Adjustment                  |           |           |          |          |     |           |  |  |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 49.2703   | 82.9975   | 58.7591  | 15.7000  |     | 206.7269  |  |  |
| 5a    | Interim Adjustment                        |           |           |          |          |     |           |  |  |
| 5b    | Interim Adjusted Per Diem                 |           |           |          |          |     |           |  |  |
| 6     | Prior Semester: Provider Target Base      | 48.5935   |           | 57.9520  |          |     |           |  |  |
| 7     | Provider Target Rate                      | 49.7185   |           | 59.2936  |          |     |           |  |  |
| 7a    | Interim Adjustment                        |           |           |          |          |     |           |  |  |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |          |          |     |           |  |  |
| 8     | Cost Based Class Ceilings                 | 51.5193   | 97.3713   | 64.0999  | 13.6500  |     |           |  |  |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378   |           | 56.8989  |          |     |           |  |  |
| 10    | Target Rate Class Ceiling                 | 51.1535   |           | 57.8210  |          |     |           |  |  |
| 10a   | New Provider Target Limitation            | 46.7085   |           | 54.0638  |          |     |           |  |  |
| 10b   | Base for line 10a                         | 45.6516   |           | 52.8405  |          |     |           |  |  |
| 11    | Lesser of 5,7,8,10, 10a                   | 46.7085   | 82.9975   | 54.0638  | 13.6500  |     | 197.4198  |  |  |
| 12/13 | Medicaid Adjustment Rate                  |           | 0.8902    | 0.5799   |          |     |           |  |  |
| 14    | Prospective Per Diem 11                   | 46.7085   | 83.8877   | 54.6437  | 13.6500  |     | 198.8899  |  |  |
| 15    | 11 1 10                                   |           |           |          |          |     |           |  |  |





212.55

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Courtvard Gardens Rehabilitation Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 7/8/1996  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1984/07   |
| Indexed Asset Value   | 5,437,424 |
| FRVS Base Asset:      | 3,289,560 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031630  |
|                       |           |

| Mortgage Information       |             |          |  |  |  |
|----------------------------|-------------|----------|--|--|--|
| Amount: <b>4,580,000.0</b> |             |          |  |  |  |
| Type:                      | Variable [3 | l        |  |  |  |
| < 60% of Base:             | False       |          |  |  |  |
| Interest Rate:             | 5.0000      | <b>%</b> |  |  |  |
| Chase Rate:                | 3.2500      | <b>%</b> |  |  |  |
| Amortization Rate:         | 5.0000      | <b>%</b> |  |  |  |
| Interest Only:             | False       |          |  |  |  |
| Yearly Payment:            | 344,4       | 192      |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |  |
|------------------------------|-----------|----------|--|--|--|--|
| Tot                          | al Amount | Per Diem |  |  |  |  |
| 80% Capital(1):              | 4,349,939 | 8.7390   |  |  |  |  |
| 20% ROE(2):                  | 1,087,485 | 0.8726   |  |  |  |  |
| Insurance Cost(3):           | 67,377    | 2.4942   |  |  |  |  |
| Taxes Cost(3):               | 79,407    | 2.9396   |  |  |  |  |
| Home Office(3):              | 0         | 0.0000   |  |  |  |  |
| Replacement(3&4):            | 1,725,798 | 0.0000   |  |  |  |  |
| Total FRVS PD:               |           | 15.0454  |  |  |  |  |

- (1) 80% Capital (\$4,349,939) amortized at 5.0000% for 20 years Principal & Interest of \$344,492 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.7390
- (2) 20% ROE (\$1,087,485) times the ROE factor (0.031630) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8726
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| <u> </u>             |             |                          |           |  |
|----------------------|-------------|--------------------------|-----------|--|
| Per Bed Standard Det | termination | Used Per Bed Standard:   | 27,413    |  |
| Comparison Date:     | 1/1/1984    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120         | Effective PBS Limitation | 3,289,560 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|
| Components   | Cost FRVS MTA* Final Component                    |   |                            |                               |  |  |  |  |
| Operating  | 46.7085   | 46.7085   | 3.4114                     | 43.2971                       |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 83.8877<br>54.6437<br>13.6500<br>0.0000<br>0.0000 | 83.8877<br>54.6437<br>15.0454<br>0.0000<br>0.0000 | 6.1268<br>3.9909<br>1.0988 | 77.7609<br>50.6528<br>13.9466 |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 100,0000  | 200 2072  |                            | \$18.2069<br>\$8.6851         |  |  |  |  |
| Totals   | 198.8899  | 200.2853  | 14.6279                    | 212.5494                      |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





201.76

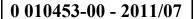
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## Heartland Health Care and Rehabilitation Center -

Type of Cost Report:Interim New Facility [2] Type of Cost:Estimated[1] Type of Rate:Interim[2]

|        | of Ownership: Private For pro   |                             | L            |              | st Report: Nev |         |                 |            |
|--------|---------------------------------|-----------------------------|--------------|--------------|----------------|---------|-----------------|------------|
|        | Provider Information            | Cost Re                     | port (CR)    |              | Patient Days   |         | Ratings Days    |            |
| 5401   | Sawyer Road                     | 01/01/2009                  | -12/31/2009  | Number       | of Beds: 14    | 40      | Superior:       | 0          |
| Sara   | sota FL 34233                   | Days In CR                  | 365          | Maximui      | m:             | 51,100  | Standard:       | 184        |
| Count  | y: Sarasota[58]                 | First Used:                 | 2009/07      | Max Anr      | nualized:      | 51,100  | Conditional:    | 0          |
| Regio  | n: South[2] Area: 8             | Last Used:                  | 2011/07      | Total Pat    |                | 35,933  | Total:          | 184        |
| Contro | ol Private For profit [1]       | Unaudited [                 | 3]           | Medicare     | e:             | 16,731  | Inflati         | on         |
| Curre  | nt Class South Large [4]        | Initial CR?                 | True         | Medicaid     |                | 3,664   | FY Index:       | 1.19387802 |
| Class  | at 1/94: <b>South Large [4]</b> | ge [4] Medicaid Utilization |              |              |                | 9676%   | Semester Index: | 1.26086800 |
| Opera  | ting Ex > <b>18 months</b> [1]  | Occupar                     | ncy:         |              |                | 1898%   | Cost:           | 1.00000000 |
| Open   |                                 | Statewic                    | de Low Occup | ancy Thresh  |                | 1440%   | Target:         | 1.01620550 |
|        | red Date: 7/10/2009             |                             | d Low Occupa | -            |                | 4060%   | DC FY Index:    | 1.15950000 |
| Entere | ed Medicaid 7/10/2009           | Low Oc                      | cupancy Adju | stment Facto |                | 5854%   | DC Sem Index:   | 1.19750000 |
|        | # Active Date: 7/10/2009        | Weighte                     | ed Low Occ A | djustment Fa | ector: 100.0   | 0000%   | DC Inflation:   | 1.00000000 |
| Previo | ous Med#                        |                             |              |              |                |         | PS Target:      | 1.02315072 |
|        |                                 |                             | D + 4        | 7.1.1.1      |                |         | 15 Target.      | 1.02313072 |
|        |                                 |                             | Rate (       | Calculations |                |         |                 |            |
| Item   | Description                     | Oper                        | rating       | Direct       | InDirect       | Propert | y ROE           | Totals     |
| 1      | Total Cost                      | 22                          | 5,373        | 316,126      | 184,673        | 73,1    | 70 12,058       | 811,400    |
| 1a     | Audit Adjustments               |                             |              |              |                |         |                 |            |
| 2      |                                 | (1                          | 7101         | 06 2700      | 50 4020        | 10.05   | 2 2000          | 221 4510   |

|       | Rate Calculations   |           |         |          |          |        |          |  |  |
|-------|---|-----------|---------|----------|----------|--------|----------|--|--|
| Item  | Description   | Operating | Direct  | InDirect | Property | ROE    | Totals   |  |  |
| 1     | Total Cost  | 225,373   | 316,126 | 184,673  | 73,170   | 12,058 | 811,400  |  |  |
| 1a    | Audit Adjustments   |           |         |          |          |        |          |  |  |
| 2     | Cost Per Diem   | 61.5101   | 86.2789 | 50.4020  | 19.9700  | 3.2909 | 221.4519 |  |  |
| 3     | Cost Per Diem Inflated  | 61.5101   | 86.2789 | 50.4020  |          |        |          |  |  |
| 4     | Low Occupancy Adjustment  |           |         |          |          |        |          |  |  |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 61.5101   | 86.2789 | 50.4020  | 19.9700  | 3.2909 | 221.4519 |  |  |
| 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   | 51.5193   | 97.3713 | 64.0999  | 13.6500  |        |          |  |  |
| 9     | Prior Semester: Class Ceiling Target Base   | 50.3378   |         | 56.8989  |          |        |          |  |  |
| 10    | Target Rate Class Ceiling   | 51.1535   |         | 57.8210  |          |        |          |  |  |
| 10a   | New Provider Target Limitation  | 47.5599   |         | 54.2980  |          |        |          |  |  |
| 10b   | Base for line 10a   | 46.4838   |         | 53.0694  |          |        |          |  |  |
| 11    | Lesser of 5,7,8,10, 10a   | 47.5599   | 86.2789 | 50.4020  | 13.6500  | 3.2909 | 201.1817 |  |  |
| 12/13 | Medicaid Adjustment Rate  |           |         |          |          |        |          |  |  |
| 14    | Prospective Per Diem 11   | 47.5599   | 86.2789 | 50.4020  | 13.6500  | 3.2909 | 201.1817 |  |  |
| 15    | Inflated Usual & Customary Charge  Usual and Customary Limitations not applied after 7/1/2002 |           |         |          |          |        |          |  |  |





201.76

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## Heartland Health Care and Rehabilitation Center -

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:          | 7/10/2009 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 2009/07   |
| Indexed Asset Value  | 6,666,380 |
| FRVS Base Asset:     | 6,666,380 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029170  |
|                      |           |

| Mortgage Information |              |  |  |
|----------------------|--------------|--|--|
| Amount: 7,959,885    |              |  |  |
| Type:                | Variable [3] |  |  |
| < 60% of Base:       | False        |  |  |
| Interest Rate:       | 3.1400 %     |  |  |
| Chase Rate:          | 3.2500 %     |  |  |
| Amortization Rate:   | 3.1400 %     |  |  |
| Interest Only:       | False        |  |  |
| Yearly Payment:      | 359,429      |  |  |
|                      |              |  |  |

| Calculation of FRVS Per Diem |             |          |  |  |  |
|------------------------------|-------------|----------|--|--|--|
| To                           | otal Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 5,333,104   | 7.8154   |  |  |  |
| 20% ROE(2):                  | 1,333,276   | 0.8457   |  |  |  |
| Insurance Cost(3):           | 7,692       | 0.2141   |  |  |  |
| Taxes Cost(3):               | 82,528      | 2.2967   |  |  |  |
| Home Office(3):              | 27,538      | 0.7664   |  |  |  |
| Replacement(3&4)             | ): 0        | 0.0000   |  |  |  |
| Total FRVS PD:               |             | 11.9383  |  |  |  |

- (1) 80% Capital (\$5,333,104) amortized at 3.1400% for 20 years Principal & Interest of \$359,429 divided by annual available days (51,100) divided by Occup. Adj. (0.9000) = \$7.8154
- (2) 20% ROE (\$1,333,276) times the ROE factor (0.029170) divided by annual available days (51,100) divided by Occup. Adj. (0.9000) = \$0.8457
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |     | Used Per Bed Standard:   | 47,617    |  |
|--------------------------------|-----|--------------------------|-----------|--|
| Comparison Date: 1/1/2009      |     | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 140 | Effective PBS Limitation | 6,666,380 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |  |  |
| Operating  | 47.5599   | 47.5599   | 3.4736                     | 44.0863                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 86.2789<br>50.4020<br>13.6500<br>3.2909<br>0.0000 | 86.2789<br>50.4020<br>11.9383<br>0.0000<br>0.0000 | 6.3014<br>3.6811<br>0.8719 | 79.9775<br>46.7209<br>11.0664 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$11.2274<br>\$8.6851         |  |  |  |
| Totals   | Totals 201.1817 196.1791 14.3280 201.7636         |   |                            |                               |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



NAME OF THE PARTY OF THE PARTY

# Florida Agency For Health Care Administration

200.82

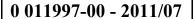
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## 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]

| Type of Ownership: Private For pro | nt [1] CHOW Status das     | ea o <u>n this Co</u> | st Report: New P   | roviaer 2            |                              |            |
|------------------------------------|----------------------------|-----------------------|--------------------|----------------------|------------------------------|------------|
| Provider Information               | Cost Report (CR)           |                       | Patient Days       |                      | Ratings                      | Days       |
| 7225 Boca Del Mar Drive            | 01/01/2009-12/31/2009      | Number                | of Beds: 120       |                      | Superior:                    | 0          |
| Boca Raton FL 33433                | Days In CR 365             | Maximu                | n: 43              | 3,800                | Standard:                    | 184        |
| County: Palm Beach[50]             | First Used: <b>2009/07</b> | Max Anr               | nualized: 43       | 3,800                | Conditional:                 | 0          |
| Region: South[2] Area: 9           | Last Used: <b>2011/07</b>  | Total Pat             | ient: 30           | 0,080                | Total:                       | 184        |
| Control Private For profit [1]     | Unaudited [3]              | Medicare              | e: 18              | 3,927                | Inflat                       | ion        |
| Current Class South Large [4]      | Initial CR? True           | Medicaio              | l: 2               | 2,444 F              | Y Index:                     | 1.19387802 |
| Class at 1/94: South Large [4]     | Medicaid Utilization       |                       | 8.125              | 500%   <sub>Se</sub> | emester Index:               | 1.26086800 |
| Operating Ex > 18 months [1]       | Occupancy:                 |                       | 68.675             | 80% C                | ost:                         | 1.00000000 |
| Open Date: 8/5/2009                | Statewide Low Occu         | pancy Thresh          | old: <b>79.314</b> | 1400/                | arget:                       | 1.01620550 |
| Acquired Date: 8/5/2009            | Medicaid Low Occu          | oancy Thresho         | old: <b>41.940</b> | 14NO/.               | C FY Index:                  | 1.15950000 |
| Entered Medicaid 8/5/2009          | Low Occupancy Adj          | ustment Facto         | r: <b>86.586</b>   | 80%                  | C F 1 Index.<br>C Sem Index: | 1.19750000 |
| Med # Active Date: 8/5/2009        | Weighted Low Occ A         | Adjustment Fa         | ector: 100.000     | 100%                 | C Inflation:                 |            |
| Previous Med #                     |                            |                       |                    |                      |                              | 1.00000000 |
|                                    |                            |                       | P                  | S Target:            | 1.02315072                   |            |
|                                    | Rate                       | Calculations          |                    |                      |                              |            |
| Item Description                   | Operating                  | Direct                | InDirect           | Property             | ROE                          | Totals     |

|       | 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              | 27.3801  | 3.2136 | 229.9325 |
| 3     | Cost Per Diem Inflated                    | 58.1399          | 83.5786            | 57.6203              |          |        |          |
| 4     | Low Occupancy Adjustment                  |                  |                    |                      |          |        |          |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 58.1399          | 83.5786            | 57.6203              | 27.3801  | 3.2136 | 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                 | 51.5193          | 97.3713            | 64.0999              | 13.6500  |        |          |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                    | 56.8989              |          |        |          |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                    | 57.8210              |          |        |          |
| 10a   | New Provider Target Limitation            | 48.2786          |                    | 53.9444              |          |        |          |
| 10b   | Base for line 10a                         | 47.1862          |                    | 52.7238              |          |        |          |
| 11    | Lesser of 5,7,8,10, 10a                   | 48.2786          | 83.5786            | 53.9444              | 13.6500  | 3.2136 | 202.6652 |
| 12/13 | Medicaid Adjustment Rate                  |                  |                    |                      |          |        |          |
| 14    | Prospective Per Diem 11                   | 48.2786          | 83.5786            | 53.9444              | 13.6500  | 3.2136 | 202.6652 |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | ary Limitations no | ot applied after 7/2 | 1/2002   |        |          |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## Heartland Health & Rehab of Boca Raton

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 8/5/2009  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 2009/07   |
| Indexed Asset Value    | 5,714,040 |
| FRVS Base Asset:       | 5,714,040 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.030000  |
|                        |           |

| Mortgage Int       | Mortgage Information |  |  |  |  |
|--------------------|----------------------|--|--|--|--|
| Amount:            | 12,580,755.00        |  |  |  |  |
| Type:              | Variable [3]         |  |  |  |  |
| < 60% of Base:     | False                |  |  |  |  |
| Interest Rate:     | 3.1400 %             |  |  |  |  |
| Chase Rate:        | 3.2500 %             |  |  |  |  |
| Amortization Rate: | 3.1400 %             |  |  |  |  |
| Interest Only:     | False                |  |  |  |  |
| Yearly Payment:    | 308,082              |  |  |  |  |
|                    |                      |  |  |  |  |

| Calculation of FRVS Per Diem |                            |          |  |  |  |
|------------------------------|----------------------------|----------|--|--|--|
|                              | Total Amount               | Per Diem |  |  |  |
| 80% Capital(1):              | 4,571,232                  | 7.8154   |  |  |  |
| 20% ROE(2):                  | 1,142,808                  | 0.8697   |  |  |  |
| Insurance Cost(3             | 3): <b>4,773</b>           | 0.1587   |  |  |  |
| Taxes Cost(3):               | 101,768                    | 3.3832   |  |  |  |
| Home Office(3):              | 25,171                     | 0.8368   |  |  |  |
| Replacement(38               | <del>2</del> 24): <b>0</b> | 0.0000   |  |  |  |
| Total FRVS PI                | <b>)</b> :                 | 13.0638  |  |  |  |

- (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. (0.9000) = \$7.8154
- (2) 20% ROE (\$1,142,808) times the ROE factor (0.030000) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8697
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det      | ermination | Used Per Bed Standard: 47 |           |  |
|---------------------------|------------|---------------------------|-----------|--|
| Comparison Date: 1/1/2009 |            | Current RS PBS:           | 49,593    |  |
| Comparison Bed            | 120        | Effective PBS Limitation  | 5,714,040 |  |

| Components         Cost         FRVS         MTA*         Final Component           Operating         48.2786         48.2786         3.5260         44.7526           Patient Care         83.5786         83.5786         6.1042         77.4744           Indirect Care         53.9444         53.9444         3.9398         50.0046           Property         13.6500         13.0638         0.9541         12.1097           ROE         3.2136         0.2001         0.0146         0.1855           ROE Adjustment         -0.2001         -0.2001         -0.0146         -0.1855           Quality Assess-Medicaid Share         \$7.7900           Supplemental Rate Add-on         \$8.6851  | Comparison of Reimbursement under Cost vs. FRVS |                              |                              |                            |                              |  |
|--|---|------------------------------|------------------------------|----------------------------|------------------------------|--|
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment  Patient Care  83.5786 83.5786 53.9444 53.9444 53.9444 3.9398 50.0046 12.1097 12.10 | Components                                      | Cost                         | FRVS                         | MTA*                       | Final Component              |  |
| Direct Care       83.5786       83.5786       6.1042       77.4744         Indirect Care       53.9444       53.9444       3.9398       50.0046         Property       13.6500       13.0638       0.9541       12.1097         ROE       3.2136       0.2001       0.0146       0.1855         ROE Adjustment       -0.2001       -0.0146       -0.1855   | Operating                                       | 48.2786                      | 48.2786                      | 3.5260                     | 44.7526                      |  |
|  | Direct Care Indirect Care Property ROE          | 53.9444<br>13.6500<br>3.2136 | 53.9444<br>13.0638<br>0.2001 | 3.9398<br>0.9541<br>0.0146 | 50.0046<br>12.1097<br>0.1855 |  |
| Totals 202.4651 198.8654 14.5241 200.8164  | Supplemental Rate Add-on                        | 202.4651                     | 100 9654                     | 14 5241                    | \$8.6851                     |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Royal Palm Healthcare & Rehabilitation Center**

Type of Cost Report:Cost Settled Interim New Facility[6] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Provider Information                  | Cost Report (CR)           | Patient Days                      | Ratings Days        |         |  |
|---------------------------------------|----------------------------|-----------------------------------|---------------------|---------|--|
| 2180 10th Avenue                      | 03/01/2009-06/30/2010      | Number of Beds: 72                | Superior:           | 0       |  |
| Vero Beach FL 32960                   | Days In CR 487             | Maximum: <b>35,064</b>            |                     | 184     |  |
| County: Indian River[31]              | First Used: <b>2009/01</b> | Max Annualized: 26,280            | Conditional:        | 0       |  |
| Region: South[2] Area: 9              | Last Used: <b>2011/07</b>  | Total Patient: 27,530             | Total:              | 184     |  |
| Control Private For profit [1]        | Unaudited [3]              | Medicare: <b>13,800</b>           | Inflation           |         |  |
| Current Class South Small [3]         | Initial CR? False          | Medicaid: <b>1,610</b>            | FY Index: 1.2       | 0140174 |  |
| Class at 1/94: <b>South Small [3]</b> | Medicaid Utilization       | 5.84817%                          | Semester Index: 1.2 | 6086800 |  |
| Operating Ex > 18 months [1]          | Occupancy:                 | 78.51357%                         |                     | 4949740 |  |
| Open Date: 4/1/2004                   | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    |                     | 1620550 |  |
| Acquired Date: 4/1/2004               | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | · ·                 | 6416550 |  |
| Entered Medicaid 3/7/2009             | Low Occupancy Adjustr      | ment Factor: <b>98.99032%</b>     |                     | 9750000 |  |
| Med # Active Date: 3/7/2009           | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> |                     | 2863382 |  |
| Previous Med #                        |                            |                                   | 110                 |         |  |
|                                       |                            |                                   | PS Target: 1.0      | 2315072 |  |
| Rate Calculations                     |                            |                                   |                     |         |  |

| Rate | Cal | cu | lati | ons |
|------|-----|----|------|-----|
|------|-----|----|------|-----|

|       |   | IX               | ate Calculations    |                     |          |     |          |
|-------|---|------------------|---------------------|---------------------|----------|-----|----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals   |
| 1     | Total Cost                                | 75,275           | 111,651             | 113,718             | 39,365   | 0   | 340,009  |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |          |
| 2     | Cost Per Diem                             | 46.7547          | 69.3484             | 70.6323             | 24.4503  |     | 211.1857 |
| 3     | Cost Per Diem Inflated                    | 49.0689          | 71.3341             | 74.1284             |          |     |          |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |          |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 49.0689          | 71.3341             | 74.1284             | 24.4503  |     | 218.9817 |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |          |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |          |
| 6     | Prior Semester: Provider Target Base      | 48.4550          |                     | 73.2009             |          |     |          |
| 7     | Provider Target Rate                      | 49.5768          |                     | 74.8956             |          |     |          |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |          |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |          |
| 8     | Cost Based Class Ceilings                 | 59.2863          | 102.7706            | 78.6955             | 13.6500  |     |          |
| 9     | Prior Semester: Class Ceiling Target Base | 60.7984          |                     | 70.2905             |          |     |          |
| 10    | Target Rate Class Ceiling                 | 61.7837          |                     | 71.4296             |          |     |          |
| 10a   | New Provider Target Limitation            | 61.6003          |                     | 68.3275             |          |     |          |
| 10b   | Base for line 10a                         | 60.2065          |                     | 66.7815             |          |     |          |
| 11    | Lesser of 5,7,8,10, 10a                   | 49.0689          | 71.3341             | 68.3275             | 13.6500  |     | 202.3805 |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |          |
| 14    | Prospective Per Diem 11                   | 49.0689          | 71.3341             | 68.3275             | 13.6500  |     | 202.3805 |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | nary Limitations no | ot applied after 7/ | 1/2002   |     |          |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Royal Palm Healthcare & Rehabilitation Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 3/7/2009  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 2004/01   |
| Indexed Asset Value    | 3,213,532 |
| FRVS Base Asset:       | 0         |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.030860  |
|                        |           |

| Mortgage Information |          |  |  |  |  |
|----------------------|----------|--|--|--|--|
| Amount: 3,500,207.00 |          |  |  |  |  |
| Type: Variable [3]   |          |  |  |  |  |
| < 60% of Base:       | False    |  |  |  |  |
| Interest Rate:       | 7.0000 % |  |  |  |  |
| Chase Rate:          | 3.2500 % |  |  |  |  |
| Amortization Rate:   | 5.2500 % |  |  |  |  |
| Interest Only:       | False    |  |  |  |  |
| Yearly Payment:      | 207,880  |  |  |  |  |

| Calculation of FRVS Per Diem |                            |          |  |  |  |
|------------------------------|----------------------------|----------|--|--|--|
|                              | Total Amount               | Per Diem |  |  |  |
| 80% Capital(1):              | 2,570,826                  | 8.7891   |  |  |  |
| 20% ROE(2):                  | 642,706                    | 0.8386   |  |  |  |
| Insurance Cost(              | (3): <b>15,394</b>         | 0.5592   |  |  |  |
| Taxes Cost(3):               | 62,439                     | 2.2680   |  |  |  |
| Home Office(3)               | 5,597                      | 0.2033   |  |  |  |
| Replacement(38               | <b>%</b> 4): <b>76,546</b> | 0.0000   |  |  |  |
| Total FRVS P                 | D:                         | 12.6582  |  |  |  |

- (1) 80% Capital (\$2,570,826) amortized at 5.2500% for 20 years Principal & Interest of \$207,880 divided by annual available days (26,280) divided by Occup. Adj. (0.9000) = \$8.7891
- (2) 20% ROE (\$642,706) times the ROE factor (0.030860) divided by annual available days (26,280) divided by Occup. Adj. (0.9000) = \$0.8386
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard D | etermination | Used Per Bed Standard:   | 43,031    |  |
|--------------------|--------------|--------------------------|-----------|--|
| Comparison Date:   | 7/1/2003     | Current RS PBS:          | 49,593    |  |
| Comparison Bed     | 72           | Effective PBS Limitation | 3,098,232 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 49.0689   | 49.0689   | 3.5838                     | 45.4851                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 71.3341<br>68.3275<br>13.6500<br>0.0000<br>0.0000 | 71.3341<br>68.3275<br>12.6582<br>0.0000<br>0.0000 | 5.2099<br>4.9903<br>0.9245 | 66.1242<br>63.3372<br>11.7337 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$10.4783<br>\$8.6851         |  |
| Totals   | 202.3805  | 201.3887  | 14.7085                    | 205.8436                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





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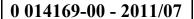
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Gulf Shore Rehab & Nursing**

Type of Cost Report:Cost Settled Interim CHOW[5] Type of Cost:Actual[2] Type of Rate:Prospective[1]

|        | Type of Cost Report: Cost Settled Internal 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] |                   |               |            |           |             |      |               |            |
|--------|--|-------------------|---------------|------------|-----------|-------------|------|---------------|------------|
| Type c | Provider Information   | Cost Report (C.   |               | in this Co | Patient 1 |             | Tart | Ratings       |            |
| 6767   | 86th Avenue North  | 07/31/2009-01/31  |               | Number     |           | 120         |      | Superior:     | 0          |
|        | llas Park FL 33782   | Days In CR        | 185           | Maximu     |           | 22,200      |      | Standard:     | 184        |
|        | y: Pinellas[52]  |                   | 9/07          |            | nualized: | 43,800      |      | Conditional:  | 0          |
|        | n: Central[3] Area: 5  |                   | 1/07          | Total Par  |           | 20,328      |      | Total:        | 184        |
|        | ol Private For profit [1]  | Unaudited [3]     | 1/0/          | Medicar    |           | 5,431       |      | Inflati       | on         |
|        | nt Class Central Large [6]   | Initial CR? False |               | Medicaio   |           | 13,226      | FY   | Index:        | 1.20140174 |
|        | at 1/94: North Large [2]   | Medicaid Utiliz   | zation        |            |           | 65.06297%   |      | nester Index: | 1.26086800 |
|        | ting Ex $> 18$ months [1]  | Occupancy:        |               |            |           | 91.56757%   | Cos  |               | 1.04949740 |
| Open   |  | Statewide Low     | Occupan       | cy Thresh  | old:      | 79.31440%   | Targ |               | 1.01620550 |
| Acqui  | red Date: <b>2/6/1998</b>  | Medicaid Low      | Occupano      | cy Thresh  | old:      | 41.94060%   |      | FY Index:     | 1.16416550 |
| Entere | ed Medicaid <b>2/6/1998</b>  | Low Occupanc      | y Adjustn     | nent Facto | or:       | 115.44886%  |      | Sem Index:    | 1.19750000 |
|        | # Active Date: 7/31/2009   | Weighted Low      | Occ Adju      | ıstment Fa | actor:    | 100.00000%  |      | Inflation:    | 1.02863382 |
| Previo | ous Med # <b>264351</b>  |                   |               |            |           |             |      | Target:       | 1.02305302 |
|        |  |                   | D - 4 - C - 1 | 11-4:      |           |             | 13   | Target.       | 1.02313072 |
|        |  | <u> </u>          |               | lculations |           | <u> </u>    |      |               |            |
| Item   | Description  | Operating         | Di            | rect       | InDire    | ect Prope   | rty  | ROE           | Totals     |
| 1      | Total Cost   | 578,583           | 1,2           | 286,599    | 805,9     | 917 354     | ,589 | 0             | 3,025,688  |
| 1a     | Audit Adjustments  |                   |               |            |           |             |      |               |            |
| 2      | Cost Per Diem  | 43.7459           | 9             | 7.2780     | 60.93     | <b>26.8</b> | 3100 |               | 228.7682   |
| 3      | Cost Per Diem Inflated   | 45.9112           | 10            | 0.0634     | 63.93     | 504         |      |               |            |

|       |  |           | tute cureurunions |          |          |     |           |
|-------|--|-----------|-------------------|----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct            | InDirect | Property | ROE | Totals    |
| 1     | Total Cost   | 578,583   | 1,286,599         | 805,917  | 354,589  | 0   | 3,025,688 |
| 1a    | Audit Adjustments  |           |                   |          |          |     |           |
| 2     | Cost Per Diem  | 43.7459   | 97.2780           | 60.9343  | 26.8100  |     | 228.7682  |
| 3     | Cost Per Diem Inflated   | 45.9112   | 100.0634          | 63.9504  |          |     |           |
| 4     | Low Occupancy Adjustment   |           |                   |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 45.9112   | 100.0634          | 63.9504  | 26.8100  |     | 236.7350  |
| 5a    | Interim Adjustment   |           |                   |          |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |                   |          |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 45.1977   |                   | 62.9565  |          |     |           |
| 7     | Provider Target Rate   | 46.2441   |                   | 64.4140  |          |     |           |
| 7a    | Interim Adjustment   |           |                   |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |                   |          |          |     |           |
| 8     | Cost Based Class Ceilings  | 49.6383   | 96.2960           | 61.3044  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 47.7921   |                   | 55.1439  |          |     |           |
| 10    | Target Rate Class Ceiling  | 48.5666   |                   | 56.0375  |          |     |           |
| 10a   | New Provider Target Limitation   | 49.8119   |                   | 57.9800  |          |     |           |
| 10b   | Base for line 10a  | 48.6848   |                   | 56.6681  |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 45.9112   | 96.2960           | 56.0375  | 13.6500  |     | 211.8947  |
| 12/13 | Medicaid Adjustment Rate   |           | 1.6318            | 0.9496   |          |     |           |
| 14    | Prospective Per Diem 11  | 45.9112   | 97.9278           | 56.9871  | 13.6500  |     | 214.4761  |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                   |          |          |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Gulf Shore Rehab & Nursing**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 2/6/1998   |
|----------------------|------------|
| Year of Phase-In/Ful | <b>l</b> : |
| RS to Start Calcs:   | 1998/01    |
| Indexed Asset Value  | 2,848,931  |
| FRVS Base Asset:     | 2,246,700  |
| Occup Adj Factor:    | 0.9000     |
| ROE Factor           | 0.031460   |
|                      |            |

| Mortgage Int       | formation    |
|--------------------|--------------|
| Amount:            | 2,900,000.00 |
| Type:              | Variable [3] |
| < 60% of Base:     | False        |
| Interest Rate:     | 9.2900 %     |
| Chase Rate:        | 8.2500 %     |
| Amortization Rate: | 9.2900 %     |
| Interest Only:     | False        |
| Yearly Payment:    | 251,197      |
|                    |              |

| Calculation o      | of FRVS Per | Diem     |
|--------------------|-------------|----------|
| Total              | al Amount   | Per Diem |
| 80% Capital(1):    | 2,279,145   | 6.3723   |
| 20% ROE(2):        | 569,786     | 0.4547   |
| Insurance Cost(3): | 51,604      | 2.5386   |
| Taxes Cost(3):     | 30,875      | 1.5188   |
| Home Office(3):    | 7,198       | 0.3541   |
| Replacement(3&4):  | 1,488       | 0.0000   |
| Total FRVS PD:     |             | 11.2385  |

- (1) 80% Capital (\$2,279,145) amortized at 9.2900% for 20 years Principal & Interest of \$251,197 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.3723
- (2) 20% ROE (\$569,786) times the ROE factor (0.031460) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4547
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 37,445    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1997   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60         | Effective PBS Limitation | 2,246,700 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |  |
|--|---|---|----------------------------|-----------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |  |
| Operating  | 45.9112   | 45.9112   | 3.3531                     | 42.5581                           |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 97.9278<br>56.9871<br>13.6500<br>0.0000<br>0.0000 | 97.9278<br>56.9871<br>11.2385<br>0.0000<br>0.0000 | 7.1522<br>4.1621<br>0.8208 | 90.7756<br>52.8250<br>10.4177     |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 214.4761  | 212.0646  | 15.4882                    | \$15.3968<br>\$8.6851<br>220.6583 |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





228.22

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## St. James Health And 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 pr | ofit [1] CHOW Status base  | d on this Cost Repor | t: New Provide | r[2]            |            |
|-----------------------------------|----------------------------|----------------------|----------------|-----------------|------------|
| Provider Information              | Cost Report (CR)           | Patient              | Days           | Ratings         | Days       |
| 239 Crooked River Road            | 05/26/2009-12/31/2009      | Number of Beds:      | 90             | Superior:       | 0          |
| Carrabelle FL 32322               | Days In CR 220             | Maximum:             | 19,800         | Standard:       | 184        |
| County: Franklin[19]              | First Used: <b>2009/01</b> | Max Annualized:      | 32,850         | Conditional:    | 0          |
| Region: North [1] Area: 2         | Last Used: <b>2011/07</b>  | Total Patient:       | 4,079          | Total:          | 184        |
| Control Private For profit [1]    | Unaudited [3]              | Medicare:            | 866            | Inflat          | ion        |
| Current Class North Small [1]     | Initial CR? False          | Medicaid:            | 2,642          | FY Index:       | 1.19713987 |
| Class at 1/94: North Small [1]    | Medicaid Utilization       |                      | 64.77078%      | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]      | Occupancy:                 |                      | 20.60101%      | Cost:           | 1.05323365 |
| Open Date: 5/26/2009              | Statewide Low Occup        | ancy Threshold:      | 79.31440%      | Target:         | 1.01620550 |
| Acquired Date: 5/26/2009          | Medicaid Low Occup         | ancy Threshold:      | 41.94060%      | DC FY Index:    | 1.16183216 |
| Entered Medicaid 5/26/2009        | Low Occupancy Adju         |                      | 25.97386%      | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 5/26/2009      | Weighted Low Occ A         | djustment Factor:    | 100.00000%     | DC Inflation:   | 1.03069965 |
| Previous Med #                    |                            |                      |                | PS Target:      |            |
|                                   |                            |                      |                | rs rarget:      | 1.02315072 |
|                                   | Rate                       | Calculations         |                |                 |            |
| Item Description                  | Operating                  | Direct InDire        | ect Proper     | ty ROE          | Totals     |
| 1 Total Cost                      | 245,041                    | 286,129 246,         | 823 455,       | 798 0           | 1,233,791  |
| 1a Audit Adjustments              |                            |                      | ,              |                 | ,, ,       |
| 2 Cost Per Diem                   | 92.7483                    | 108.3002 93.4        | 228 172.5      | 201             | 466.9914   |

|       |   | T                | tate Calculations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 245,041          | 286,129             | 246,823             | 455,798  | 0   | 1,233,791 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 92.7483          | 108.3002            | 93.4228             | 172.5201 |     | 466.9914  |
| 3     | Cost Per Diem Inflated                    | 97.6856          | 111.6250            | 98.3960             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 97.6856          | 111.6250            | 98.3960             | 172.5201 |     | 480.2267  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 96.2037          |                     | 96.9033             |          |     |           |
| 7     | Provider Target Rate                      | 98.4309          |                     | 99.1467             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 53.6870          | 92.6766             | 66.4586             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 48.4247          |                     | 58.4725             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 49.2094          |                     | 59.8127             |          |     |           |
| 10a   | New Provider Target Limitation            | 45.9004          |                     | 53.8465             |          |     |           |
| 10b   | Base for line 10a                         | 44.8618          |                     | 52.6281             |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 45.9004          | 92.6766             | 53.8465             | 13.6500  |     | 206.0735  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.5400              | 0.8948              |          |     |           |
| 14    | Prospective Per Diem 11                   | 45.9004          | 94.2166             | 54.7413             | 13.6500  |     | 208.5083  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





228.22

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## St. James Health And Rehabilitation Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 5/26/2009 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 2009/01   |
| Indexed Asset Value   | 4,267,800 |
| FRVS Base Asset:      | 4,229,370 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031250  |
|                       |           |

| Mortgage Int       | formation    |
|--------------------|--------------|
| Amount:            | 7,799,191.00 |
| Type:              | Variable [3] |
| < 60% of Base:     | False        |
| Interest Rate:     | 2.7341 %     |
| Chase Rate:        | 3.2500 %     |
| Amortization Rate: | 2.7341 %     |
| Interest Only:     | False        |
| Yearly Payment:    | 221,809      |
|                    |              |

| Calculation      | Calculation of FRVS Per Diem |          |  |  |  |
|------------------|------------------------------|----------|--|--|--|
|                  | Total Amount                 | Per Diem |  |  |  |
| 80% Capital(1):  | 3,414,240                    | 7.5024   |  |  |  |
| 20% ROE(2):      | 853,560                      | 0.9022   |  |  |  |
| Insurance Cost(3 | 3): <b>48,737</b>            | 11.9483  |  |  |  |
| Taxes Cost(3):   | 12,738                       | 3.1228   |  |  |  |
| Home Office(3):  | 2,612                        | 0.6404   |  |  |  |
| Replacement(3&   | (4): <b>0</b>                | 0.0000   |  |  |  |
| Total FRVS PI    | ):                           | 24.1161  |  |  |  |

- (1) 80% Capital (\$3,414,240) amortized at 2.7341% for 20 years Principal & Interest of \$221,809 divided by annual available days (32,850) divided by Occup. Adj. (0.9000) = \$7.5024
- (2) 20% ROE (\$853,560) times the ROE factor (0.031250) divided by annual available days (32,850) divided by Occup. Adj. (0.9000) = \$0.9022
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 46,993    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/2008    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 90          | Effective PBS Limitation | 4,229,370 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 45.9004   | 45.9004   | 3.3523                     | 42.5481                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 94.2166<br>54.7413<br>13.6500<br>0.0000<br>0.0000 | 94.2166<br>54.7413<br>24.1161<br>0.0000<br>0.0000 | 6.8811<br>3.9980<br>1.7613 | 87.3355<br>50.7433<br>22.3548 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$16.5494<br>\$8.6851         |  |
| Totals   | 208.5083  | 218.9744  | 15.9927                    | 228.2162                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





215.21

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **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                 |
|--------------------------------|----------------------------|-------------------------------|------------------------------|
| 7300 Del Prado                 | 11/01/2009-10/31/2010      | Number of Beds: 154           | Superior: 0                  |
| Boca Raton FL 33433            | Days In CR 365             | Maximum: 56,2                 | 10 Standard: 184             |
| County: Palm Beach[50]         | First Used: <b>2009/07</b> | Max Annualized: 56,2          |                              |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient: 52,0           |                              |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 36,7                | 34 Inflation                 |
| Current Class South Large [4]  | Initial CR? True           | Medicaid: 2,5                 | 1 1 mack. 1.210/10/0         |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 4.91066                       | % Semester Index: 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 92.59918                      |                              |
| Open Date: 12/1/2009           | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> | % Target: 1.01620550         |
| Acquired Date: 12/1/2009       | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> | % DC FY Index: 1.17166551    |
| Entered Medicaid 12/1/2009     | Low Occupancy Adjustr      | ment Factor: 116.74953        | % DC Sem Index: 1.19750000   |
| Med # Active Date: 12/1/2009   | Weighted Low Occ Adju      | ustment Factor: 100.0000      | 10/0                         |
| Previous Med #                 |                            |                               | 1,0000000                    |
|                                |                            |                               | PS Target: 1.02315072        |

|       |   | R                | ate 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             | 27.1002  |     | 296.6808 |
| 3     | Cost Per Diem Inflated                    | 52.0798          | 126.6534            | 90.8474             |          |     |          |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |          |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 52.0798          | 126.6534            | 90.8474             | 27.1002  |     | 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                 | 51.5193          | 97.3713             | 64.0999             | 13.6500  |     |          |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989             |          |     |          |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210             |          |     |          |
| 10a   | New Provider Target Limitation            | 48.2786          |                     | 53.8911             |          |     |          |
| 10b   | Base for line 10a                         | 47.1862          |                     | 52.6717             |          |     |          |
| 11    | Lesser of 5,7,8,10, 10a                   | 48.2786          | 97.3713             | 53.8911             | 13.6500  |     | 213.1910 |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |          |
| 14    | Prospective Per Diem 11                   | 48.2786          | 97.3713             | 53.8911             | 13.6500  |     | 213.1910 |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | nary Limitations no | ot applied after 7/ | 1/2002   |     |          |





215.21

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## Whitehall Boca Raton

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 12/1/2009 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 2009/07   |
| Indexed Asset Value   | 7,333,018 |
| FRVS Base Asset:      | 7,333,018 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.030000  |
|                       |           |

| Mortgage Information   |           |  |  |  |
|------------------------|-----------|--|--|--|
| Amount: 9,500,000.00   |           |  |  |  |
| Type:                  | Fixed [2] |  |  |  |
| < 60% of Base:         | False     |  |  |  |
| Interest Rate:         | 7.1000 %  |  |  |  |
| Chase Rate:            | 3.2500 %  |  |  |  |
| Amortization Rate:     | 6.2500 %  |  |  |  |
| Interest Only:         | False     |  |  |  |
| Yearly Payment: 514,55 |           |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |
|------------------------------|-----------|----------|--|--|
| Tota                         | al Amount | Per Diem |  |  |
| 80% Capital(1):              | 5,866,414 | 10.1712  |  |  |
| 20% ROE(2):                  | 1,466,604 | 0.8697   |  |  |
| Insurance Cost(3):           | 105,300   | 2.0231   |  |  |
| Taxes Cost(3):               | 183,600   | 3.5274   |  |  |
| Home Office(3):              | 0         | 0.0000   |  |  |
| Replacement(3&4):            | 0         | 0.0000   |  |  |
| Total FRVS PD:               |           | 16.5914  |  |  |

- (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. (0.9000) = \$10.1712
- (2) 20% ROE (\$1,466,604) times the ROE factor (0.030000) divided by annual available days (56,210) divided by Occup. Adj. (0.9000) = \$0.8697
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Der | termination | Used Per Bed Standard:   | 47,617    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/2009    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 154         | Effective PBS Limitation | 7,333,018 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                  |
|--|---|---|----------------------------|----------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                  |
| Operating  | 48.2786   | 48.2786   | 3.5260                     | 44.7526                          |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 97.3713<br>53.8911<br>13.6500<br>0.0000<br>0.0000 | 97.3713<br>53.8911<br>16.5914<br>0.0000<br>0.0000 | 7.1115<br>3.9360<br>1.2118 | 90.2598<br>49.9551<br>15.3796    |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 213.1910  | 216.1324  | 15.7853                    | \$6.1823<br>\$8.6851<br>215.2145 |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





15

## Florida Agency For Health Care Administration

187.26

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 Day         | ys       | Ratings         | Days       |
|--------------------------------|----------------------------|---------------------|----------|-----------------|------------|
| 4343 Langley Avenue            | 11/01/2008-10/31/2009      | Number of Beds:     | 120      | Superior:       | 0          |
| Pensacola FL 32504-8511        | Days In CR 365             | Maximum:            | 43,800   | Standard:       | 184        |
| County: Escambia[17]           | First Used: <b>2010/01</b> | Max Annualized:     | 43,800   | Conditional:    | 0          |
| Region: North [1] Area: 1      | Last Used: <b>2011/07</b>  | Total Patient:      | 42,245   | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:           | 11,680   | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid:           | 25,598   | FY Index:       | 1.19034241 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 60                  | 0.59415% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 96                  | 6.44977% | Cost:           | 1.00000000 |
| Open Date: 10/1/1979           | Statewide Low Occupan      | ncy Threshold: 79   | 9.31440% | Target:         | 1.01620550 |
| Acquired Date: 10/1/1979       | Medicaid Low Occupan       | cy Threshold: 41    | 1.94060% | DC FY Index:    | 1.15683180 |
| Entered Medicaid 10/1/1979     | Low Occupancy Adjusti      | ment Factor: 121    | 1.60437% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2010    | Weighted Low Occ Adj       | ustment Factor: 100 | 0.00000% | DC Inflation:   |            |
| Previous Med # <b>213853</b>   |                            |                     |          |                 | 1.00000000 |
|                                |                            |                     |          | PS Target:      | 1.02315072 |

|       |   | F         | Rate Calculations |           | <b>,</b> |     |           |
|-------|---|-----------|-------------------|-----------|----------|-----|-----------|
| 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   | 27.0400  |     | 192.1261  |
| 3     | Cost Per Diem Inflated                    | 38.7309   | 80.2770           | 46.0782   |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |                   |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 38.7309   | 80.2770           | 46.0782   | 27.0400  |     | 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                 | 47.7573   | 95.2206           | 58.5089   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463   |                   | 53.4956   |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795   |                   | 54.3625   |          |     |           |
| 10a   | New Provider Target Limitation            | 41.2818   |                   | 50.2363   |          |     |           |
| 10b   | Base for line 10a                         | 40.3477   |                   | 49.0996   |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 38.7309   | 80.2770           | 46.0782   | 13.6500  |     | 178.7361  |
| 12/13 | Medicaid Adjustment Rate                  |           |                   |           |          |     |           |
| 14    | Prospective Per Diem 11                   | 38.7309   | 80.2770           | 46.0782   | 13.6500  |     | 178.7361  |
| 15    | II 1 10 4 I 1 1 0 7/1/2000                |           |                   |           |          |     |           |

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

Inflated Usual & Customary Charge





187.26

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| Rav | side | Man  | ٥r |
|-----|------|------|----|
| Dav | Siuc | wian | U  |

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:         | 5/1/1992           |
|---------------------|--------------------|
| Year of Phase-In/ I | Full:              |
| RS to Start Calcs:  | 1979/07            |
| Indexed Asset Valu  | e <b>2,934,931</b> |
| FRVS Base Asset:    | 1,740,980          |
| Occup Adj Factor:   | 0.9000             |
| ROE Factor          | 0.030000           |
|                     |                    |

| Mortgage Information |              |          |  |  |
|----------------------|--------------|----------|--|--|
| Amount: 2,652,500.00 |              |          |  |  |
| Type:                | Fixed [2]    |          |  |  |
| < 60% of Base:       | False        |          |  |  |
| Interest Rate:       | 11.5000      | <b>%</b> |  |  |
| Chase Rate:          | 8.5000       | <b>%</b> |  |  |
| Amortization Rate:   | 11.5000      | <b>%</b> |  |  |
| Interest Only:       | <b>False</b> |          |  |  |
| Yearly Payment:      | 300,4        | 170      |  |  |

| Calculation of FRVS Per Diem |                       |          |  |  |
|------------------------------|-----------------------|----------|--|--|
|                              | Total Amount          | Per Diem |  |  |
| 80% Capital(1):              | 2,347,945             | 7.6223   |  |  |
| 20% ROE(2):                  | 586,986               | 0.4467   |  |  |
| Insurance Cost(              | <b>72,600</b>         | 1.7185   |  |  |
| Taxes Cost(3):               | 58,000                | 1.3729   |  |  |
| Home Office(3)               | : 0                   | 0.0000   |  |  |
| Replacement(38               | <b>2</b> 4): <b>0</b> | 0.0000   |  |  |
| Total FRVS PI                | D:                    | 11.1604  |  |  |

- (1) 80% Capital (\$2,347,945) amortized at 11.5000% for 20 years Principal & Interest of \$300,470 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.6223
- (2) 20% ROE (\$586,986) times the ROE factor (0.030000) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4467
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| <br>\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ |             |                          |           |  |
|---|-------------|--------------------------|-----------|--|
| Per Bed Standard De                       | termination | Used Per Bed Standard:   | 28,500    |  |
| Comparison Date:                          | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed                            | 120         | Effective PBS Limitation | 3,420,000 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|
| Components   | Cost  | FRVS  | MTA*                       | MTA* Final Component          |  |  |  |  |
| Operating  | 38.7309   | 38.7309   | 2.8287                     | 35.9022                       |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 80.2770<br>46.0782<br>13.6500<br>0.0000<br>0.0000 | 80.2770<br>46.0782<br>11.1604<br>0.0000<br>0.0000 | 5.8631<br>3.3653<br>0.8151 | 74.4139<br>42.7129<br>10.3453 |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$15.2011<br>\$8.6851         |  |  |  |  |
| Totals   | 178.7361  | 176.2465  | 12.8722                    | 187.2605                      |  |  |  |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|





205.62

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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         | • •        |
|--------------------------------|----------------------------|----------------------------------|-----------------|------------|
| 5951 Colonial Drive            | 11/01/2008-10/31/2009      | Number of Beds: 170              | Superior:       | 0          |
| Margate FL 33063               | Days In CR 365             | Maximum: <b>62,050</b>           | Standard:       | 184        |
| County: Broward[6]             | First Used: <b>2010/01</b> | Max Annualized: <b>62,050</b>    |                 |            |
| Region: South[2] Area: 10      | Last Used: <b>2011/07</b>  | Total Patient: 56,987            | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>12,033</b>          | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: <b>30,798</b>          | FY Index:       | 1.19034241 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 54.04390%                        | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 91.84045%                        | Cost:           | 1.00000000 |
| Open Date: 6/10/1985           | Statewide Low Occupan      | recy Threshold: <b>79.31440%</b> | Target:         | 1.01620550 |
| Acquired Date: 6/10/1985       | Medicaid Low Occupan       | cy Threshold: <b>41.94060%</b>   | DC FY Index:    | 1.15683180 |
| Entered Medicaid 6/10/1985     | Low Occupancy Adjusti      | ment Factor: 115.79291%          | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2010    | Weighted Low Occ Adj       | ustment Factor: 100.0000%        | DC Inflation:   | 1.00000000 |
| Previous Med # <b>214931</b>   |                            |                                  |                 |            |
|                                |                            |                                  | PS Target:      | 1.02315072 |

|       | 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   | 44.6600   |     | 215.7356  |
| 3     | Cost Per Diem Inflated                    | 42.9564   | 77.7440   | 50.3752   |           |     |           |
| 4     | Low Occupancy Adjustment                  |           |           |           |           |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 42.9564   | 77.7440   | 50.3752   | 44.6600   |     | 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                 | 51.5193   | 97.3713   | 64.0999   | 13.6500   |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378   |           | 56.8989   |           |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535   |           | 57.8210   |           |     |           |
| 10a   | New Provider Target Limitation            | 43.8192   |           | 52.4972   |           |     |           |
| 10b   | Base for line 10a                         | 42.8277   |           | 51.3094   |           |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 42.9564   | 77.7440   | 50.3752   | 13.6500   |     | 184.7256  |
| 12/13 | Medicaid Adjustment Rate                  |           |           |           |           |     |           |
| 14    | Prospective Per Diem 11                   | 42.9564   | 77.7440   | 50.3752   | 13.6500   |     | 184.7256  |
| 15    | 11 1 10 1 11 10 11 11 10 11 1000          |           |           |           |           |     |           |





205.62

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Margate Health Care Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 2/1/2005  |
|-----------------------|-----------|
| Year of Phase-In/ Ful | l:        |
| RS to Start Calcs:    | 1985/01   |
| Indexed Asset Value   | 7,930,779 |
| FRVS Base Asset:      | 3,420,000 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.030000  |
|                       |           |

| Mortgage Information |                       |          |  |  |  |
|----------------------|-----------------------|----------|--|--|--|
| Amount:              | Amount: 13,125,000.00 |          |  |  |  |
| Type:                | Fixed [2]             |          |  |  |  |
| < 60% of Base:       | False                 |          |  |  |  |
| Interest Rate:       | 10.7500               | <b>%</b> |  |  |  |
| Chase Rate:          | 7.7500                | <b>%</b> |  |  |  |
| Amortization Rate:   | 10.7500               | <b>%</b> |  |  |  |
| Interest Only:       | <b>False</b>          |          |  |  |  |
| Yearly Payment:      | 772,9                 | 949      |  |  |  |

| Calculation of     | of FRVS Per | Diem     |
|--------------------|-------------|----------|
| Tot                | al Amount   | Per Diem |
| 80% Capital(1):    | 6,344,623   | 13.8410  |
| 20% ROE(2):        | 1,586,156   | 0.8521   |
| Insurance Cost(3): | 161,700     | 2.8375   |
| Taxes Cost(3):     | 339,900     | 5.9645   |
| Home Office(3):    | 0           | 0.0000   |
| Replacement(3&4):  | 0           | 0.0000   |
| Total FRVS PD:     |             | 23.4951  |

- (1) 80% Capital (\$6,344,623) amortized at 10.7500% for 20 years Principal & Interest of \$772,949 divided by annual available days (62,050) divided by Occup. Adj. (0.9000) = \$13.8410
- (2) 20% ROE (\$1,586,156) times the ROE factor (0.030000) divided by annual available days (62,050) divided by Occup. Adj. (0.9000) = \$0.8521
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost FRVS MTA* Final Component                    |   |                            |                               |  |
| Operating  | 42.9564   | 42.9564   | 3.1373                     | 39.8191                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 77.7440<br>50.3752<br>13.6500<br>0.0000<br>0.0000 | 77.7440<br>50.3752<br>23.4951<br>0.0000<br>0.0000 | 5.6781<br>3.6792<br>1.7160 | 72.0659<br>46.6960<br>21.7791 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 194.7257  | 104 5707  | 110104                     | \$16.5737<br>\$8.6851         |  |
| Totals   | 184.7256  | 194.5707  | 14.2106                    | 205.6189                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





190.58

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **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                        |
|--------------------------------|----------------------------|-------------------------------|-------------------------------------|
| 3107 North H Street            | 11/01/2008-10/31/2009      | Number of Beds: 155           | Superior: 0                         |
| Pensacola FL 32501             | Days In CR 365             | Maximum: 56,5                 | 75 Standard: 184                    |
| County: Escambia[17]           | First Used: <b>2010/01</b> | Max Annualized: 56,5          |                                     |
| Region: North [1] Area: 1      | Last Used: <b>2011/07</b>  | Total Patient: 55,1           | 79 Total: 184                       |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 8,5                 | 14 Inflation                        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: 41,69               | 93 FY Index: 1.19034241             |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 75.55954                      | % Semester Index: <b>1.26086800</b> |
| Operating Ex > 18 months [1]   | Occupancy:                 | 97.53248                      | % Cost: 1.00000000                  |
| Open Date: 1/1/1970            | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> | % Target: 1.01620550                |
| Acquired Date: 1/1/1970        | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> | % DC FY Index: 1.15683180           |
| Entered Medicaid 1/1/1970      | Low Occupancy Adjustr      | ment Factor: 122.96945        | % DC Sem Index: 1.19750000          |
| Med # Active Date: 1/1/2010    | Weighted Low Occ Adju      | ustment Factor: 100.0000      | % DC Inflation: 1.00000000          |
| Previous Med # <b>211842</b>   |                            |                               | 2,0000000                           |
|                                | D + C                      |                               | PS Target: 1.02315072               |

|       | 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   | 20.0500  |     | 189.4790  |
| 3     | Cost Per Diem Inflated  | 38.8652   | 84.3401   | 46.2237   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem                                      | 38.8652   | 84.3401   | 46.2237   | 20.0500  |     | 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   | 47.7573   | 95.2206   | 58.5089   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base                                 | 45.2463   |           | 53.4956   |          |     |           |
| 10    | Target Rate Class Ceiling   | 45.9795   |           | 54.3625   |          |     |           |
| 10a   | New Provider Target Limitation  | 40.5389   |           | 49.9844   |          |     |           |
| 10b   | Base for line 10a   | 39.6216   |           | 48.8534   |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 38.8652   | 84.3401   | 46.2237   | 13.6500  |     | 183.0790  |
| 12/13 | Medicaid Adjustment Rate  |           |           |           |          |     |           |
| 14    | Prospective Per Diem 11   | 38.8652   | 84.3401   | 46.2237   | 13.6500  |     | 183.0790  |
| 15    | TI 1 10 T 1 1 1 1 |           |           |           |          |     |           |





190.58

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Rosewood Manor**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1971/07   |
| Indexed Asset Value  | 3,201,643 |
| FRVS Base Asset:     | 1,485,746 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.030000  |
|                      |           |

| Mortgage Information        |           |          |  |  |
|-----------------------------|-----------|----------|--|--|
| Amount: <b>3,487,500.00</b> |           |          |  |  |
| Type:                       | Fixed [2] |          |  |  |
| < 60% of Base:              | False     |          |  |  |
| Interest Rate:              | 9.0000    | <b>%</b> |  |  |
| Chase Rate:                 | 6.0000    | <b>%</b> |  |  |
| Amortization Rate:          | 9.0000    | <b>%</b> |  |  |
| Interest Only:              | False     |          |  |  |
| Yearly Payment:             | 276,5     | 38       |  |  |

| Calculation      | Calculation of FRVS Per Diem |          |  |  |  |  |
|------------------|------------------------------|----------|--|--|--|--|
|                  | Total Amount                 | Per Diem |  |  |  |  |
| 80% Capital(1):  | 2,561,314                    | 5.4311   |  |  |  |  |
| 20% ROE(2):      | 640,329                      | 0.3773   |  |  |  |  |
| Insurance Cost(3 | 3): <b>72,300</b>            | 1.3103   |  |  |  |  |
| Taxes Cost(3):   | 28,300                       | 0.5129   |  |  |  |  |
| Home Office(3):  | . 0                          | 0.0000   |  |  |  |  |
| Replacement(3&   | ( <del>2</del> 4): <b>0</b>  | 0.0000   |  |  |  |  |
| Total FRVS PI    | ):                           | 7.6316   |  |  |  |  |

- (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

|                                | <u> </u>         |             | 1 2                      |           |  |
|--------------------------------|------------------|-------------|--------------------------|-----------|--|
| Per Bed Standard Determination |                  | termination | Used Per Bed Standard:   | 28,500    |  |
|                                | Comparison Date: | 10/1/1985   | Current RS PBS:          | 49,593    |  |
|                                | Comparison Bed   | 155         | Effective PBS Limitation | 4,417,500 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS   |  |                            |                              |  |  |
|--|---|--|----------------------------|------------------------------|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |  |                            |                              |  |  |
| Operating  | 38.8652   | 38.8652  | 2.8385                     | 36.0267                      |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 84.3401<br>46.2237<br>13.6500<br>0.0000<br>0.0000 | 84.3401<br>46.2237<br>7.6316<br>0.0000<br>0.0000 | 6.1598<br>3.3760<br>0.5574 | 78.1803<br>42.8477<br>7.0742 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |  |                            | \$17.7682<br>\$8.6851        |  |  |
| Totals   | 183.0790  | 177.0606   | 12.9317                    | 190.5822                     |  |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|





207.03

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Bav 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 I       | Days       |
| 3387 Gulf Breeze Parkway       | 11/01/2008-10/31/2009      | Number of Beds: 120               | Superior:       | 0          |
| Gulf Breeze FL 32563           | Days In CR 365             | Maximum: <b>43,800</b>            | Standard:       | 184        |
| County: Santa Rosa[57]         | First Used: <b>2010/01</b> | Max Annualized: 43,800            | Conditional:    | 0          |
| Region: North [1] Area: 1      | Last Used: <b>2011/07</b>  | Total Patient: 39,798             | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>7,486</b>            | Inflatio        | on         |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: <b>19,913</b>           | FY Index:       | 1.19034241 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 50.03518%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 90.86301%                         | Cost:           | 1.00000000 |
| Open Date: 8/1/1984            | Statewide Low Occupan      | ncy Threshold: <b>79.31440%</b>   | Target:         | 1.01620550 |
| Acquired Date: 8/1/1984        | Medicaid Low Occupan       | cy Threshold: <b>41.94060%</b>    | DC FY Index:    | 1.15683180 |
| Entered Medicaid 8/1/1984      | Low Occupancy Adjusts      |                                   | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2010    | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:   | 1.00000000 |
| Previous Med # <b>213861</b>   |                            |                                   |                 |            |
|                                |                            |                                   | PS Target:      | 1.02315072 |
|                                |                            |                                   |                 |            |

|       |   | R                | ate 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             | 30.4300  |     | 210.2434  |
| 3     | Cost Per Diem Inflated                    | 38.8206          | 94.2284             | 46.7644             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 38.8206          | 94.2284             | 46.7644             | 30.4300  |     | 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                 | 47.7573          | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            | 39.6241          |                     | 50.2363             |          |     |           |
| 10b   | Base for line 10a                         | 38.7275          |                     | 49.0996             |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 38.8206          | 94.2284             | 46.7644             | 13.6500  |     | 193.4634  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 38.8206          | 94.2284             | 46.7644             | 13.6500  |     | 193.4634  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | t applied after 7/2 | 1/2002   |     |           |





207.03

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Bay Breeze Nursing & Retirement Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 6/30/1994 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1984/07   |
| Indexed Asset Value   | 4,785,879 |
| FRVS Base Asset:      | 1,698,423 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.030000  |
|                       |           |

| Mortgage Information |              |          |  |
|----------------------|--------------|----------|--|
| Amount:              | 3,767,000    | 0.00     |  |
| Type:                | Fixed [2]    |          |  |
| < 60% of Base:       | False        |          |  |
| Interest Rate:       | 11.5000      | <b>%</b> |  |
| Chase Rate:          | 8.5000       | <b>%</b> |  |
| Amortization Rate:   | 11.5000      | <b>%</b> |  |
| Interest Only:       | <b>False</b> |          |  |
| Yearly Payment:      | 489,9        | 965      |  |

| Calculation      | on of FRVS Per        | Diem Diem |
|------------------|-----------------------|-----------|
|                  | Total Amount          | Per Diem  |
| 80% Capital(1):  | 3,828,703             | 12.4294   |
| 20% ROE(2):      | 957,176               | 0.7284    |
| Insurance Cost(3 | <b>58,881</b>         | 1.4795    |
| Taxes Cost(3):   | 44,386                | 1.1153    |
| Home Office(3)   | : 0                   | 0.0000    |
| Replacement(38   | <b>2</b> 4): <b>0</b> | 0.0000    |
| Total FRVS PI    | <b>)</b> :            | 15.7526   |

- (1) 80% Capital (\$3,828,703) amortized at 11.5000% for 20 years Principal & Interest of \$489,965 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.4294
- (2) 20% ROE (\$957,176) times the ROE factor (0.030000) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7284
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 60          | Effective PBS Limitation | 1,710,000 |  |

|  | Comparison of Re                                  | imbursement u                                     | nder Cost vs.              | FRVS                              |  |
|--|---|---|----------------------------|-----------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |
| Operating  | 38.8206   | 38.8206   | 2.8353                     | 35.9853                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 94.2284<br>46.7644<br>13.6500<br>0.0000<br>0.0000 | 94.2284<br>46.7644<br>15.7526<br>0.0000<br>0.0000 | 6.8820<br>3.4155<br>1.1505 | 87.3464<br>43.3489<br>14.6021     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 193.4634  | 195.5660  | 14.2833                    | \$17.0580<br>\$8.6851<br>207.0258 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





201.63

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

| Type of Ownership. I IT ate For pro | nt [1] OHO W Status Basea ( | in this Cost Report. 1 ton-Related | i i ur ty (r titi ) e i r e | **1*1      |
|-------------------------------------|-----------------------------|------------------------------------|-----------------------------|------------|
| Provider Information                | Cost Report (CR)            | Patient Days                       | Ratings                     | Days       |
| 910 Brookmeade Drive                | 11/01/2008-10/31/2009       | Number of Beds: 60                 | Superior:                   | 0          |
| Crestview FL 32539                  | Days In CR 365              | Maximum: 21,900                    | Standard:                   | 184        |
| County: Okaloosa[46]                | First Used: <b>2010/01</b>  | Max Annualized: 21,900             | Conditional:                | 0          |
| Region: North [1] Area: 1           | Last Used: <b>2011/07</b>   | Total Patient: 19,876              | Total:                      | 184        |
| Control Private For profit [1]      | Unaudited [3]               | Medicare: <b>5,768</b>             | Inflat                      | ion        |
| Current Class North Small [1]       | Initial CR? False           | Medicaid: <b>11,978</b>            | FY Index:                   | 1.19034241 |
| Class at 1/94: North Small [1]      | Medicaid Utilization        | 60.26363%                          | Semester Index:             | 1.26086800 |
| Operating Ex > 18 months [1]        | Occupancy:                  | 90.75799%                          | Cost:                       | 1.00000000 |
| Open Date: 7/1/1988                 | Statewide Low Occupan       | cy Threshold: <b>79.31440%</b>     | Target:                     | 1.01620550 |
| Acquired Date: <b>7/1/1988</b>      | Medicaid Low Occupand       | cy Threshold: <b>41.94060%</b>     | DC FY Index:                | 1.15683180 |
| Entered Medicaid 8/1/1988           | Low Occupancy Adjustr       | ment Factor: 114.42814%            | DC Sem Index:               | 1.19750000 |
| Med # Active Date: 1/1/2010         | Weighted Low Occ Adju       | ustment Factor: 100.0000%          | DC Inflation:               |            |
| Previous Med # <b>213926</b>        |                             |                                    |                             | 1.00000000 |
|                                     |                             |                                    | PS Target:                  | 1.02315072 |
|                                     | Rate Ca                     | lculations                         | •                           |            |

|       |   | ŀ         | 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  | 35.9000  |     | 208.9552  |
| 3     | Cost Per Diem Inflated                    | 44.0959   | 78.4061           | 50.5532  |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |                   |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 44.0959   | 78.4061           | 50.5532  | 35.9000  |     | 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                 | 53.6870   | 92.6766           | 66.4586  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 48.4247   |                   | 58.4725  |          |     |           |
| 10    | Target Rate Class Ceiling                 | 49.2094   |                   | 59.8127  |          |     |           |
| 10a   | New Provider Target Limitation            | 45.9732   |                   | 54.8664  |          |     |           |
| 10b   | Base for line 10a                         | 44.9330   |                   | 53.6249  |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 44.0959   | 78.4061           | 50.5532  | 13.6500  |     | 186.7052  |
| 12/13 | Medicaid Adjustment Rate                  |           |                   |          |          |     |           |
| 14    | Prospective Per Diem 11                   | 44.0959   | 78.4061           | 50.5532  | 13.6500  |     | 186.7052  |
| 15    | II 1 10 4 I 1 1 0 7/1/2000                |           |                   |          |          |     |           |





201.63

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| Silvercrest N | <b>Aanor</b> |
|---------------|--------------|
|---------------|--------------|

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 8/1/1988  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1988/07   |
| Indexed Asset Value   | 2,766,495 |
| FRVS Base Asset:      | 1,779,720 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.030000  |
|                       |           |

| 7.0                  |  |  |  |
|----------------------|--|--|--|
| Mortgage Information |  |  |  |
| 1,309,333            | 3.00   |  |  |
| Fixed [2]            |  |  |  |
| False                |  |  |  |
| 11.5000              | <b>%</b>   |  |  |
| 8.5000               | <b>%</b>   |  |  |
| 11.5000              | <b>%</b>   |  |  |
| False                |  |  |  |
| 283,2                | 226  |  |  |
|                      | 1,309,333<br>Fixed [2]<br>False<br>11.5000<br>8.5000<br>11.5000<br>False |  |  |

| Calculation of FRVS Per Diem |               |          |
|------------------------------|---------------|----------|
| 7                            | Total Amount  | Per Diem |
| 80% Capital(1):              | 2,213,196     | 14.3697  |
| 20% ROE(2):                  | 553,299       | 0.8422   |
| Insurance Cost(3             | <b>48,700</b> | 2.4502   |
| Taxes Cost(3):               | 26,700        | 1.3433   |
| Home Office(3):              | 0             | 0.0000   |
| Replacement(3&               | (4): <b>0</b> | 0.0000   |
| Total FRVS PD                | ):            | 19.0054  |

- (1) 80% Capital (\$2,213,196) amortized at 11.5000% for 20 years Principal & Interest of \$283,226 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$14.3697
- (2) 20% ROE (\$553,299) times the ROE factor (0.030000) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.8422
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 29,662    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1988   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60         | Effective PBS Limitation | 1,779,720 |  |

| Comparison of Reimbursement under Cost vs. FRVS   |  |   |   |   |
|---|--|---|---|---|
| Cost  | FRVS   | MTA*  | Final Component   |   |
| 44.0959   | 44.0959  | 3.2206  | 40.8753   |   |
| 78.4061<br>50.5532<br>13.6500<br>0.0000<br>0.0000 | 78.4061<br>50.5532<br>19.0054<br>0.0000<br>0.0000          | 5.7264<br>3.6922<br>1.3881  | 72.6797<br>46.8610<br>17.6173   |   |
| 197 7052  | 102.0707   | 14.0272   | \$14.9129<br>\$8.6851   |   |
|   | Cost<br>44.0959<br>78.4061<br>50.5532<br>13.6500<br>0.0000 | Cost         FRVS           44.0959         44.0959           78.4061         78.4061           50.5532         50.5532           13.6500         19.0054           0.0000         0.0000           0.0000         0.0000 | Cost         FRVS         MTA*           44.0959         3.2206           78.4061         78.4061         5.7264           50.5532         50.5532         3.6922           13.6500         19.0054         1.3881           0.0000         0.0000         0.0000           0.0000         0.0000 | Cost         FRVS         MTA*         Final Component           44.0959         3.2206         40.8753           78.4061         78.4061         5.7264         72.6797           50.5532         50.5532         3.6922         46.8610           13.6500         19.0054         1.3881         17.6173           0.0000         0.0000         0.0000         \$14.9129           \$8.6851         \$8.6851 |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





15

## Florida Agency For Health Care Administration

206.74

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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               |            |
|--------------------------------|----------------------------|---------------------|---------|----------------------------|------------|
| 6984 Pine Forest Road          | 11/01/2008-10/31/2009      | Number of Beds: 1   | 120     | Superior:                  | 0          |
| Pensacola FL 32526             | Days In CR 365             | Maximum:            | 43,800  | Standard:                  | 184        |
| County: Escambia[17]           | First Used: <b>2010/01</b> | Max Annualized:     | 43,800  | Conditional:               | 0          |
| Region: North [1] Area: 1      | Last Used: <b>2011/07</b>  | Total Patient:      | 42,260  | Total:                     | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:           | 10,243  | Inflati                    | ion        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid:           | 24,939  | FY Index:                  | 1.19034241 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 59.                 | .01325% | Semester Index:            | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 96.                 | 48402%  | Cost:                      | 1.00000000 |
| Open Date: 12/9/1991           | Statewide Low Occupan      | cy Threshold: 79.   | 31440%  | Target:                    | 1.01620550 |
| Acquired Date: 12/9/1991       | Medicaid Low Occupand      | cy Threshold: 41.   | 94060%  | DC FY Index:               | 1.15683180 |
| Entered Medicaid 12/16/1991    | Low Occupancy Adjustr      | ment Factor: 121.   | 64754%  | DC FT Index. DC Sem Index: | 1.19750000 |
| Med # Active Date: 1/1/2010    | Weighted Low Occ Adju      | stment Factor: 100. | .00000% | DC Inflation:              |            |
| Previous Med # <b>213918</b>   |                            |                     |         |                            | 1.00000000 |
|                                |                            |                     |         | PS Target:                 | 1.02315072 |

Rate Calculations Item Description Operating Direct InDirect Property ROE Totals 1 Total Cost 976,635 1,175,886 707,270 0 2,322,644 5,182,435 1a Audit Adjustments 2 39.1610 93.1330 47.1505 28.3600 207.8045 Cost Per Diem 3 39.1610 93.1330 47.1505 Cost Per Diem Inflated 4 Low Occupancy Adjustment 5 28.3600 207.8045 Occupancy Adjusted/Inflated Per Diem 39.1610 93.1330 47.1505 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 13,6500 Cost Based Class Ceilings 47,7573 95.2206 58.5089 9 Prior Semester: Class Ceiling Target Base 45.2463 53.4956 10 45.9795 54.3625 Target Rate Class Ceiling 10a New Provider Target Limitation 41.2818 50.2410 10b | Base for line 10a 40.3477 49.1042 11 Lesser of 5,7,8,10, 10a 39.1610 93.1330 47.1505 13.6500 193.0945 12/13 Medicaid Adjustment Rate 14 13.6500 Prospective Per Diem 11 39.1610 93.1330 47.1505 193.0945 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.

Inflated Usual & Customary Charge





206.74

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Specialty Center of Pensacola**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:         | 12/16/1991 |
|---------------------|------------|
| Year of Phase-In/Fu | 11:        |
| RS to Start Calcs:  | 1991/07    |
| Indexed Asset Value | 5,210,844  |
| FRVS Base Asset:    | 3,576,837  |
| Occup Adj Factor:   | 0.9000     |
| ROE Factor          | 0.030000   |
|                     |            |

| Mortgage Information        |                        |          |  |  |  |
|-----------------------------|------------------------|----------|--|--|--|
| Amount: <b>2,652,500.00</b> |                        |          |  |  |  |
| Type:                       | Fixed [2]              |          |  |  |  |
| < 60% of Base:              | False                  |          |  |  |  |
| Interest Rate:              | 11.5000                | <b>%</b> |  |  |  |
| Chase Rate:                 | 8.5000                 | <b>%</b> |  |  |  |
| Amortization Rate:          | 11.5000                | <b>%</b> |  |  |  |
| Interest Only:              | False                  |          |  |  |  |
| Yearly Payment:             | early Payment: 533,472 |          |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Tot                          | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 4,168,675 | 13.5330  |  |  |  |
| 20% ROE(2):                  | 1,042,169 | 0.7931   |  |  |  |
| Insurance Cost(3):           | 76,600    | 1.8126   |  |  |  |
| Taxes Cost(3):               | 38,400    | 0.9087   |  |  |  |
| Home Office(3):              | 0         | 0.0000   |  |  |  |
| Replacement(3&4):            | 0         | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 17.0474  |  |  |  |

- (1) 80% Capital (\$4,168,675) amortized at 11.5000% for 20 years Principal & Interest of \$533,472 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.5330
- (2) 20% ROE (\$1,042,169) times the ROE factor (0.030000) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7931
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 30,530    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 1/1/1991    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,663,600 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |  |
| Operating  | 39.1610   | 39.1610   | 2.8601                     | 36.3009                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 93.1330<br>47.1505<br>13.6500<br>0.0000<br>0.0000 | 93.1330<br>47.1505<br>17.0474<br>0.0000<br>0.0000 | 6.8020<br>3.4437<br>1.2451 | 86.3310<br>43.7068<br>15.8023 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$15.9176<br>\$8.6851         |  |  |
| Totals   | 193.0945  | 196.4919  | 14.3509                    | 206.7437                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





209.60

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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]

| Type of o whership: I fivace I of pro | T • '                      | in this Cost Heporti 1 ton Helatea |                            | **1-1      |
|---------------------------------------|----------------------------|------------------------------------|----------------------------|------------|
| Provider Information                  | Cost Report (CR)           | Patient Days                       | Ratings Days               |            |
| 138 Sandestin Lane                    | 11/01/2008-10/31/2009      | Number of Beds: 97                 | Superior:                  | 184        |
| Destin FL 32550                       | Days In CR 365             | Maximum: <b>35,405</b>             | Standard:                  | 0          |
| County: Walton[66]                    | First Used: <b>2010/01</b> | Max Annualized: 35,405             | Conditional:               | 0          |
| Region: North [1] Area: 1             | Last Used: <b>2011/07</b>  | Total Patient: 30,779              | Total:                     | 184        |
| Control Private For profit [1]        | Unaudited [3]              | Medicare: <b>6,157</b>             | Inflat                     | ion        |
| Current Class North Small [1]         | Initial CR? False          | Medicaid: 17,496                   | FY Index:                  | 1.19034241 |
| Class at 1/94: North Small [1]        | Medicaid Utilization       | 56.84395%                          | Semester Index:            | 1.26086800 |
| Operating Ex > 18 months [1]          | Occupancy:                 | 86.93405%                          | Cost:                      | 1.00000000 |
| Open Date: 2/24/1988                  | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>     | Target:                    | 1.01620550 |
| Acquired Date: 2/24/1988              | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>     | DC FY Index:               | 1.15683180 |
| Entered Medicaid 2/24/1988            | Low Occupancy Adjustr      | ment Factor: 109.60689%            | DC F1 Index: DC Sem Index: |            |
| Med # Active Date: 1/1/2010           | Weighted Low Occ Adju      | ustment Factor: <b>100.0000%</b>   |                            | 1.19750000 |
| Previous Med # <b>211621</b>          |                            |                                    | DC Inflation:              | 1.00000000 |
|                                       |                            |                                    | PS Target:                 | 1.02315072 |
|                                       | Rate Ca                    | lculations                         |                            |            |

|       | 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  | 37.4400  |     | 219.4770  |
| 3     | Cost Per Diem Inflated                    | 42.1990   | 87.1633   | 52.6747  |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |           |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 42.1990   | 87.1633   | 52.6747  | 37.4400  |     | 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                 | 53.6870   | 92.6766   | 66.4586  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 48.4247   |           | 58.4725  |          |     |           |
| 10    | Target Rate Class Ceiling                 | 49.2094   |           | 59.8127  |          |     |           |
| 10a   | New Provider Target Limitation            | 44.4923   |           | 55.1573  |          |     |           |
| 10b   | Base for line 10a                         | 43.4856   |           | 53.9093  |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 42.1990   | 87.1633   | 52.6747  | 13.6500  |     | 195.6870  |
| 12/13 | Medicaid Adjustment Rate                  |           |           |          |          |     |           |
| 14    | Prospective Per Diem 11                   | 42.1990   | 87.1633   | 52.6747  | 13.6500  |     | 195.6870  |
| 15    | 11 1 10 1 11 1 0 7/1/2000                 |           |           |          |          |     |           |





209.60

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| Health | Cara | Contar | Λf l | Doctin |
|--------|------|--------|------|--------|
| пеани  | Care | Center | OI I | vesum  |

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 2/24/1988 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1988/01   |
| Indexed Asset Value  | 4,604,100 |
| FRVS Base Asset:     | 1,765,380 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.030000  |
|                      |           |

| 3.f . T                | c .                         |          |  |  |  |
|------------------------|-----------------------------|----------|--|--|--|
| Mortgage In            | formation                   |          |  |  |  |
| Amount:                | Amount: <b>4,000,000.00</b> |          |  |  |  |
| Type: Variable [3]     |                             |          |  |  |  |
| < 60% of Base:         | False                       |          |  |  |  |
| Interest Rate: 11.5000 |                             |          |  |  |  |
| Chase Rate:            | 8.5000                      | <b>%</b> |  |  |  |
| Amortization Rate:     | 10.5000                     | <b>%</b> |  |  |  |
| Interest Only: False   |                             |          |  |  |  |
| Yearly Payment:        | early Payment: 441,27       |          |  |  |  |

| Calculation of FRVS Per Diem |             |          |  |
|------------------------------|-------------|----------|--|
| Calculation                  | of FRVS Per | Diem     |  |
| Tot                          | al Amount   | Per Diem |  |
| 80% Capital(1):              | 3,683,280   | 13.8486  |  |
| 20% ROE(2):                  | 920,820     | 0.8669   |  |
| Insurance Cost(3):           | 34,927      | 1.1348   |  |
| Taxes Cost(3):               | 22,310      | 0.7248   |  |
| Home Office(3):              | 0           | 0.0000   |  |
| Replacement(3&4):            | 0           | 0.0000   |  |
| Total FRVS PD:               |             | 16.5751  |  |

- (1) 80% Capital (\$3,683,280) amortized at 10.5000% for 20 years Principal & Interest of \$441,278 divided by annual available days (35,405) divided by Occup. Adj. (0.9000) = \$13.8486
- (2) 20% ROE (\$920,820) times the ROE factor (0.030000) divided by annual available days (35,405) divided by Occup. Adj. (0.9000) = \$0.8669
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 29,423    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1987   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60         | Effective PBS Limitation | 1,765,380 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 42.1990   | 42.1990   | 3.0820                     | 39.1170                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 87.1633<br>52.6747<br>13.6500<br>0.0000<br>0.0000 | 87.1633<br>52.6747<br>16.5751<br>0.0000<br>0.0000 | 6.3660<br>3.8471<br>1.2106 | 80.7973<br>48.8276<br>15.3645 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$16.8072<br>\$8.6851         |  |
| Totals   | 195.6870  | 198.6121  | 14.5057                    | 209.5987                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





216.70

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

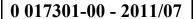
#### Lake Bennett Health and Rehabilitation

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       |
|---------------------------------|-------------------------------------|--------------------|--------|-----------------|------------|
| 1901 Kelton Avenue              | 01/01/2010-06/30/2010               | Number of Beds: 1  | 20     | Superior:       | 0          |
| Ocoee FL 34761                  | Days In CR 181                      | Maximum:           | 21,720 | Standard:       | 184        |
| County: Orange[48]              | First Used: <b>2010/01</b>          | Max Annualized:    | 43,800 | Conditional:    | 0          |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>           | Total Patient:     | 20,873 | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]                       | Medicare:          | 4,675  | Inflati         | on         |
| Current Class Central Large [6] | Initial CR? False                   | Medicaid:          | 11,258 | FY Index:       | 1.21497768 |
| Class at 1/94: North Large [2]  | Medicaid Utilization                | 53.9               | 93571% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                          | 96.1               | 10037% | Cost:           | 1.03777050 |
| Open Date: 7/6/1997             | Statewide Low Occupan               | cy Threshold: 79.3 | 31440% | Target:         | 1.01620550 |
| Acquired Date: 9/8/1997         | Medicaid Low Occupand               | cy Threshold: 41.9 | 94060% | DC FY Index:    | 1.17050000 |
| Entered Medicaid 9/8/1997       | Low Occupancy Adjustment Factor: 1  |                    | 16383% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2010     | Weighted Low Occ Adjustment Factor: |                    | 00000% | DC Inflation:   | 1.02306707 |
| Previous Med # <b>318761</b>    |                                     |                    |        |                 |            |
|                                 |                                     |                    |        | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 528,037          | 1,135,739           | 625,026             | 347,534  | 0   | 2,636,336 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 46.9033          | 100.8828            | 55.5184             | 30.8700  |     | 234.1745  |
| 3     | Cost Per Diem Inflated                    | 48.6749          | 103.2099            | 57.6154             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 48.6749          | 103.2099            | 57.6154             | 30.8700  |     | 240.3702  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 48.1342          |                     | 56.9754             |          |     |           |
| 7     | Provider Target Rate                      | 49.2485          |                     | 58.2944             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            | 42.2141          |                     | 54.5280             |          |     |           |
| 10b   | Base for line 10a                         | 41.2589          |                     | 53.2942             |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 42.2141          | 96.2960             | 54.5280             | 13.6500  |     | 206.6881  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.4264              | 0.2414              |          |     |           |
| 14    | Prospective Per Diem 11                   | 42.2141          | 96.7224             | 54.7694             | 13.6500  |     | 207.3559  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | t applied after 7/2 | 1/2002   |     |           |

Provider has submitted Supplemental Schedule.





216.70

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Lake Bennett Health and Rehabilitation

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 9/8/1997  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1997/07   |
| Indexed Asset Value   | 5,268,212 |
| FRVS Base Asset:      | 4,407,879 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.032080  |
|                       |           |

| Mortgage Information |           |          |  |
|----------------------|-----------|----------|--|
| Amount:              | 6,000,000 | 0.00     |  |
| Type:                | Fixed [2] |          |  |
| < 60% of Base:       | False     |          |  |
| Interest Rate:       | 7.9000    | <b>%</b> |  |
| Chase Rate:          | 4.0000    | <b>%</b> |  |
| Amortization Rate:   | 7.0000    | <b>%</b> |  |
| Interest Only:       | False     |          |  |
| Yearly Payment:      | 392,106   |          |  |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |
|-----------------|------------------------------|----------|--|--|
|                 | Total Amount                 | Per Diem |  |  |
| 80% Capital(1): | 4,214,570                    | 9.9469   |  |  |
| 20% ROE(2):     | 1,053,642                    | 0.8575   |  |  |
| Insurance Cost( | (3): <b>8,884</b>            | 0.4256   |  |  |
| Taxes Cost(3):  | 39,205                       | 1.8783   |  |  |
| Home Office(3)  | ): 0                         | 0.0000   |  |  |
| Replacement(38  | <b>§</b> 4): <b>0</b>        | 0.0000   |  |  |
| Total FRVS P    | D:                           | 13.1083  |  |  |

- (1) 80% Capital (\$4,214,570) amortized at 7.0000% for 20 years Principal & Interest of \$392,106 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.9469
- (2) 20% ROE (\$1,053,642) times the ROE factor (0.032080) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8575
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Der | termination | Used Per Bed Standard:   | 37,041    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1997    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 119         | Effective PBS Limitation | 4,407,879 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 42.2141   | 42.2141   | 3.0831                     | 39.1310                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 96.7224<br>54.7694<br>13.6500<br>0.0000<br>0.0000 | 96.7224<br>54.7694<br>13.1083<br>0.0000<br>0.0000 | 7.0641<br>4.0001<br>0.9574 | 89.6583<br>50.7693<br>12.1509 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 207.277   | 2060412   |                            | \$16.3043<br>\$8.6851         |  |
| Totals   | 207.3559  | 206.8142  | 15.1047                    | 216.6989                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





210.10

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### The Park Summit at Coral Springs

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

| Provider Information                  | Cost Report (CR)           | Patient Days                   | Ratings Days                  |
|---------------------------------------|----------------------------|--------------------------------|-------------------------------|
| 8500 Royal Palm Blvd.                 | 07/01/2009-06/30/2010      | Number of Beds: 35             | Superior: 0                   |
| Coral Springs FL 33065                | Days In CR 365             | Maximum: 12,7                  | 75 Standard: <b>184</b>       |
| County: Broward[6]                    | First Used: <b>2011/01</b> | Max Annualized: 12,7           |                               |
| Region: South[2] Area: 10             | Last Used: <b>2011/07</b>  | Total Patient: 11,6            | 65 Total: 184                 |
| Control Private For profit [1]        | Unaudited [3]              | Medicare: 5,4                  | 60 Inflation                  |
| Current Class South Small [3]         | Initial CR? False          | Medicaid: 4,6                  | 94 FY Index: 1.20667423       |
| Class at 1/94: <b>South Small [3]</b> | Medicaid Utilization       | 40.24003                       | 3% Semester Index: 1.26086800 |
| Operating Ex > 18 months [1]          | Occupancy:                 | 91.31116                       |                               |
| Open Date: 6/1/1986                   | Statewide Low Occupar      | ncy Threshold: <b>79.31440</b> | 1.01620550                    |
| Acquired Date: 6/1/1986               | Medicaid Low Occupan       | cy Threshold: <b>41.94060</b>  | 0% DC FY Index: 1.16650000    |
| Entered Medicaid 6/1/1986             | Low Occupancy Adjust       | ment Factor: 115.12557         | DC Sem Index: 1.19750000      |
| Med # Active Date: 1/1/2010           | Weighted Low Occ Adj       | ustment Factor: 100.0000       | DC Inflation: 1.02657523      |
| Previous Med # <b>254134</b>          |                            |                                | 10000.020                     |
|                                       |                            |                                | PS Target: 1.02315072         |

|       | •   | F         | Rate Calculations |          | <b>-</b> |     |           |
|-------|---|-----------|-------------------|----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct            | InDirect | Property | ROE | Totals    |
| 1     | Total Cost  | 211,894   | 396,131           | 459,537  | 88,013   | 0   | 1,155,575 |
| 1a    | Audit Adjustments   |           |                   |          |          |     |           |
| 2     | Cost Per Diem   | 45.1415   | 84.3909           | 97.8988  | 18.7501  |     | 246.1813  |
| 3     | Cost Per Diem Inflated  | 47.1689   | 86.6336           | 102.2956 |          |     |           |
| 4     | Low Occupancy Adjustment  |           |                   |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 47.1689   | 86.6336           | 102.2956 | 18.7501  |     | 254.8482  |
| 5a    | Interim Adjustment  |           |                   |          |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |                   |          |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 112.3121  |                   | 98.2369  |          |     |           |
| 7     | Provider Target Rate  | 114.9122  |                   | 100.5112 |          |     |           |
| 7a    | Interim Adjustment  |           |                   |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |                   |          |          |     |           |
| 8     | Cost Based Class Ceilings   | 59.2863   | 102.7706          | 78.6955  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 60.7984   |                   | 70.2905  |          |     |           |
| 10    | Target Rate Class Ceiling   | 61.7837   |                   | 71.4296  |          |     |           |
| 10a   | New Provider Target Limitation  |           |                   |          |          |     |           |
| 10b   | Base for line 10a   |           |                   |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 47.1689   | 86.6336           | 71.4296  | 13.6500  |     | 218.8821  |
| 12/13 | Medicaid Adjustment Rate  |           |                   |          |          |     |           |
| 14    | Prospective Per Diem 11   | 47.1689   | 86.6336           | 71.4296  | 13.6500  |     | 218.8821  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                   |          |          |     |           |

Provider has submitted Supplemental Schedule.





210.10

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### The Park Summit at Coral Springs

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 6/1/1986  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1986/01   |
| Indexed Asset Value   | 1,304,726 |
| FRVS Base Asset:      | 997,500   |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information |          |          |  |  |  |
|----------------------|----------|----------|--|--|--|
| Amount:              |          | 0.00     |  |  |  |
| Type:                | None [1] |          |  |  |  |
| < 60% of Base:       | True     |          |  |  |  |
| Interest Rate:       | 9.5000   | <b>%</b> |  |  |  |
| Chase Rate:          | 9.5000   | <b>%</b> |  |  |  |
| Amortization Rate:   | 9.5000   | <b>%</b> |  |  |  |
| Interest Only:       | True     |          |  |  |  |
| Yearly Payment:      | 98       | ,373     |  |  |  |

| Calculat        | Calculation of FRVS Per Diem  |          |  |  |  |
|-----------------|-------------------------------|----------|--|--|--|
|                 | Total Amount                  | Per Diem |  |  |  |
| 80% Capital(1)  | 1,043,781                     | 8.5560   |  |  |  |
| 20% ROE(2):     | 260,945                       | 0.7163   |  |  |  |
| Insurance Cost( | (3): <b>6,108</b>             | 0.5236   |  |  |  |
| Taxes Cost(3):  | 23,990                        | 2.0566   |  |  |  |
| Home Office(3)  | ): 2,312                      | 0.1982   |  |  |  |
| Replacement(3   | <b>%</b> 4): <b>1,464,196</b> | 0.0000   |  |  |  |
| Total FRVS P    | D:                            | 12.0507  |  |  |  |

- (1) 80% Capital (\$1,043,781) amortized at 9.5000% for 20 years Interest of \$98,373 divided by annual available days (12,775) divided by Occup. Adj. (0.9000) = \$8.5560
- (2) 20% ROE (\$260,945) times the ROE factor (0.031560) divided by annual available days (12,775) 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

| Per Bed Standard Det | ermination | Used Per Bed Standard: 28,500    | 0 |
|----------------------|------------|----------------------------------|---|
| Comparison Date:     | 10/1/1985  | Current RS PBS: 49,593           | 3 |
| Comparison Bed       | 35         | Effective PBS Limitation 997,500 | ) |

|  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |   |                            |                               |  |  |
| Operating  | 47.1689   | 47.1689   | 3.4450                     | 43.7239                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 86.6336<br>71.4296<br>13.6500<br>0.0000<br>0.0000 | 86.6336<br>71.4296<br>12.0507<br>0.0000<br>0.0000 | 6.3273<br>5.2169<br>0.8801 | 80.3063<br>66.2127<br>11.1706 |  |  |
| Supplemental Rate Add-on   |   |   |                            | \$8.6851                      |  |  |
| Totals   | 218.8821  | 217.2828  | 15.8693                    | 210.0986                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





213.29

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Bay Village of Sarasota**

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                     |   |
|--------------------------------|----------------------------|-------------------------------------|----------------------------------|---|
| 8400 Vamo Road                 | 01/01/2010-12/31/2010      | Number of Beds: 95                  | Superior: 0                      |   |
| Sarasota FL 34231-7899         | Days In CR 365             | Maximum: 34,675                     | Standard: 184                    |   |
| County: Sarasota[58]           | First Used: <b>2010/01</b> | Max Annualized: 34,675              | Conditional: 0                   |   |
| Region: South[2] Area: 8       | Last Used: <b>2011/07</b>  | Total Patient: 26,590               | Total: <b>184</b>                |   |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare: <b>1,132</b>              | Inflation                        |   |
| Current Class South Small [3]  | Initial CR? True           | Medicaid: <b>3,828</b>              | FY Index: <b>1.2207867</b>       | 6 |
| Class at 1/94: South Small [3] | Medicaid Utilization       | 14.39639%                           | Semester Index: <b>1.2608680</b> | 0 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 76.68349%                           | Cost: <b>1.0000000</b>           | - |
| Open Date: 12/5/1975           | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>      | Target: <b>1.0162055</b>         |   |
| Acquired Date: 12/5/1975       | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>      | DC FY Index: 1.1740000           |   |
| Entered Medicaid 2/22/2010     | Low Occupancy Adjustr      |                                     | DC Sem Index: 1.1975000          |   |
| Med # Active Date: 2/22/2010   | Weighted Low Occ Adju      | 100.0000% astment Factor: 100.0000% | DC Inflation: 1.0000000          |   |
| Previous Med #                 |                            |                                     | 2,000000                         | - |
|                                |                            |                                     | PS Target: 1.0231507             | 2 |

|       | Rate Calculations  |           |          |          |          |     |          |
|-------|--|-----------|----------|----------|----------|-----|----------|
| Item  | Description  | Operating | Direct   | InDirect | Property | ROE | Totals   |
| 1     | Total Cost   | 175,552   | 404,146  | 235,408  | 62,396   | 0   | 877,502  |
| 1a    | Audit Adjustments  |           |          |          |          |     |          |
| 2     | Cost Per Diem  | 45.8600   | 105.5763 | 61.4963  | 16.2999  |     | 229.2325 |
| 3     | Cost Per Diem Inflated   | 45.8600   | 105.5763 | 61.4963  |          |     |          |
| 4     | Low Occupancy Adjustment   |           |          |          |          |     |          |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 45.8600   | 105.5763 | 61.4963  | 16.2999  |     | 229.2325 |
| 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  | 59.2863   | 102.7706 | 78.6955  | 13.6500  |     |          |
| 9     | Prior Semester: Class Ceiling Target Base  | 60.7984   |          | 70.2905  |          |     |          |
| 10    | Target Rate Class Ceiling  | 61.7837   |          | 71.4296  |          |     |          |
| 10a   | New Provider Target Limitation   | 54.9754   |          | 65.9224  |          |     |          |
| 10b   | Base for line 10a  | 53.7315   |          | 64.4308  |          |     |          |
| 11    | Lesser of 5,7,8,10, 10a  | 45.8600   | 102.7706 | 61.4963  | 13.6500  |     | 223.7769 |
| 12/13 | Medicaid Adjustment Rate   |           |          |          |          |     |          |
| 14    | Prospective Per Diem 11  | 45.8600   | 102.7706 | 61.4963  | 13.6500  |     | 223.7769 |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |          |          |          |     |          |





213.29

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| Rav | Vill  | age of | Sarasota  |
|-----|-------|--------|-----------|
| Day | 7 111 | azt vi | Dai asota |

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 2/22/2010 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1975/07   |
| Indexed Asset Value  | 4,554,585 |
| FRVS Base Asset:     | 0         |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031880  |
|                      |           |

| Mortgage Information         |   |  |  |
|------------------------------|---|--|--|
| Amount: <b>12,300,000.00</b> |   |  |  |
| Fixed [2]                    |   |  |  |
| False                        |   |  |  |
| 4.2150                       | <b>%</b>  |  |  |
| 3.2500                       | <b>%</b>  |  |  |
| 4.2150                       | <b>%</b>  |  |  |
| False                        |   |  |  |
| 269,939                      |   |  |  |
|                              | 12,300,000<br>Fixed [2]<br>False<br>4.2150<br>3.2500<br>4.2150<br>False |  |  |

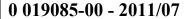
| Calculati       | Calculation of FRVS Per Diem |          |  |  |
|-----------------|------------------------------|----------|--|--|
|                 | Total Amount                 | Per Diem |  |  |
| 80% Capital(1): | 3,643,668                    | 8.6498   |  |  |
| 20% ROE(2):     | 910,917                      | 0.9305   |  |  |
| Insurance Cost( | <b>5,000</b>                 | 0.1880   |  |  |
| Taxes Cost(3):  | 22,063                       | 0.8297   |  |  |
| Home Office(3)  | ): <b>0</b>                  | 0.0000   |  |  |
| Replacement(3   | <b>&amp;</b> 4): <b>0</b>    | 0.0000   |  |  |
| Total FRVS P    | D:                           | 10.5980  |  |  |

- (1) 80% Capital (\$3,643,668) amortized at 4.2150% for 20 years Principal & Interest of \$269,939 divided by annual available days (34,675) divided by Occup. Adj. (0.9000) = \$8.6498
- (2) 20% ROE (\$910,917) times the ROE factor (0.031880) divided by annual available days (34,675) divided by Occup. Adj. (0.9000) = \$0.9305
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 47,943    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/2009    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 95          | Effective PBS Limitation | 4,554,585 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |                            |                              |
|--|--|--|----------------------------|------------------------------|
| Components   | Cost   | FRVS   | MTA*                       | Final Component              |
| Operating  | 45.8600  | 45.8600  | 3.3494                     | 42.5106                      |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 102.7706<br>61.4963<br>13.6500<br>0.0000<br>0.0000 | 102.7706<br>61.4963<br>10.5980<br>0.0000<br>0.0000 | 7.5059<br>4.4914<br>0.7740 | 95.2647<br>57.0049<br>9.8240 |
| Supplemental Rate Add-on   |  |  |                            | \$8.6851                     |
| Totals   | 223.7769   | 220.7249   | 16.1207                    | 213.2893                     |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





Med # Active Date:

Previous Med#

4/1/2010

262722

## Florida Agency For Health Care Administration

215.35

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Golfview Healthcare 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]

Patient Days **Provider Information** Cost Report (CR) **Ratings Days** Superior: 0 04/01/2010-09/30/2010 Number of Beds: **56** 3636 10th Avenue North 184 10,248 Standard: 183 St. Petersburg FL 33713 Days In CR Maximum: 0 Conditional: County: Pinellas [52] First Used: 2010/01 Max Annualized: 20,440 184 Total: Region: Central[3] Area: 5 Last Used: 2011/07 Total Patient: 8,505 Control Private For profit [1] 1,593 Inflation Unaudited [3] Medicare: **False** 5,335 Current Class Central Small [5] Initial CR? Medicaid: FY Index: 1.22078676 Class at 1/94: North Small [1] Medicaid Utilization 62.72781%

82.99180% Operating Ex > 18 months [1] Occupancy: Open Date: 3/1/1980 Statewide Low Occupancy Threshold: 79.31440% Acquired Date: 12/15/1986 Medicaid Low Occupancy Threshold: 41.94060% 104.63649% **Entered Medicaid** 12/15/1986 Low Occupancy Adjustment Factor:

100.00000% Weighted Low Occ Adjustment Factor:

Semester Index: 1.26086800 Cost: 1.03283230 Target: 1.01620550 DC FY Index: 1.17400000 DC Sem Index: 1.19750000 DC Inflation: 1.02001704

1.02315072

**PS Target:** 

|       | Rate Calculations   |           |         |          |          |     |           |
|-------|---|-----------|---------|----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct  | InDirect | Property | ROE | Totals    |
| 1     | Total Cost  | 317,555   | 436,462 | 339,995  | 68,448   | 0   | 1,162,460 |
| 1a    | Audit Adjustments   |           |         |          |          |     |           |
| 2     | Cost Per Diem   | 59.5230   | 81.8111 | 63.7291  | 12.8300  |     | 217.8932  |
| 3     | Cost Per Diem Inflated  | 61.4773   | 83.4487 | 65.8215  |          |     |           |
| 4     | Low Occupancy Adjustment  |           |         |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 61.4773   | 83.4487 | 65.8215  | 12.8300  |     | 223.5775  |
| 5a    | Interim Adjustment  |           |         |          |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |         |          |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 61.1142   |         | 65.4328  |          |     |           |
| 7     | Provider Target Rate  | 62.5290   |         | 66.9476  |          |     |           |
| 7a    | Interim Adjustment  |           |         |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |         |          |          |     |           |
| 8     | Cost Based Class Ceilings   | 56.4866   | 97.7236 | 72.5771  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 54.6049   |         | 64.3815  |          |     |           |
| 10    | Target Rate Class Ceiling   | 55.4898   |         | 65.4248  |          |     |           |
| 10a   | New Provider Target Limitation  | 51.1824   |         | 55.3499  |          |     |           |
| 10b   | Base for line 10a   | 50.0243   |         | 54.0975  |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 51.1824   | 83.4487 | 55.3499  | 12.8300  |     | 202.8110  |
| 12/13 | Medicaid Adjustment Rate  |           | 1.1949  | 0.7925   |          |     |           |
| 14    | Prospective Per Diem 11   | 51.1824   | 84.6436 | 56.1424  | 12.8300  |     | 204.7984  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |         |          |          |     |           |

Provider has submitted Supplemental Schedule.





215.35

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Golfview Healthcare Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:         | 12/15/1986 |
|---------------------|------------|
| Year of Phase-In/Fu | 11:        |
| RS to Start Calcs:  | 1986/07    |
| Indexed Asset Value | 1,727,552  |
| FRVS Base Asset:    | 1,114,559  |
| Occup Adj Factor:   | 0.9000     |
| ROE Factor          | 0.027920   |
|                     |            |

| Mortgage Information  Amount: 0.00 |                            |  |  |
|------------------------------------|----------------------------|--|--|
| xed [2]                            |                            |  |  |
| True                               |                            |  |  |
| 0.0000                             | <b>%</b>                   |  |  |
| 0.0000                             | <b>%</b>                   |  |  |
| 13.0000                            | <b>%</b>                   |  |  |
| True                               |                            |  |  |
| 178,                               | 761                        |  |  |
|                                    | True 0.0000 0.0000 13.0000 |  |  |

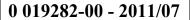
| Calculation      | Calculation of FRVS Per Diem |          |  |  |
|------------------|------------------------------|----------|--|--|
|                  | Total Amount                 | Per Diem |  |  |
| 80% Capital(1):  | 1,382,042                    | 9.7174   |  |  |
| 20% ROE(2):      | 345,510                      | 0.5244   |  |  |
| Insurance Cost(3 | 3 <b>,975</b>                | 0.4674   |  |  |
| Taxes Cost(3):   | 8,490                        | 0.9982   |  |  |
| Home Office(3):  | 7,282                        | 0.8562   |  |  |
| Replacement(38   | 27 <b>,833</b>               | 0.0000   |  |  |
| Total FRVS PI    | <b>)</b> :                   | 12.5636  |  |  |

- (1) 80% Capital (\$1,382,042) amortized at 13.0000% for 20 years Interest of \$178,761 divided by annual available days (20,440) divided by Occup. Adj. (0.9000) = \$9.7174
- (2) 20% ROE (\$345,510) times the ROE factor (0.027920) divided by annual available days (20,440) divided by Occup. Adj. (0.9000) = \$0.5244
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 20,572    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 7/1/1979    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 56          | Effective PBS Limitation | 1,152,032 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 51.1824   | 51.1824   | 3.7381                     | 47.4443                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 84.6436<br>56.1424<br>12.8300<br>0.0000<br>0.0000 | 84.6436<br>56.1424<br>12.5636<br>0.0000<br>0.0000 | 6.1820<br>4.1004<br>0.9176 | 78.4616<br>52.0420<br>11.6460 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.0748<br>\$8.6851         |  |
| Totals   | 204.7984  | 204.5320  | 14.9381                    | 215.3538                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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## Florida Agency For Health Care Administration

195.93

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Southern Pines Healthcare 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  |  |  |
|--|--|--|---|--|--|--|
| 6140 Congress Street New Port Richey FL 34653 County: Pasco[51] Region: Central[3] Area: 5   | 04/01/2010-09/30/2010         Days In CR       183         First Used:       2010/01         Last Used:       2011/07                                      | Number of Beds:<br>Maximum:<br>Max Annualized:<br>Total Patient: | 120<br>21,960<br>43,800<br>14,985   | Superior:<br>Standard:<br>Conditional:<br>Total:   | 0<br>184<br>0<br>184   |  |
| Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 3/1/1980 Acquired Date: 3/1/1980 Entered Medicaid 3/1/1980 Med # Active Date: 4/1/2010 Previous Med # 262706 | Unaudited [3] Initial CR? False  Medicaid Utilization Occupancy: Statewide Low Occupan Medicaid Low Occupan Low Occupancy Adjustr Weighted Low Occ Adjustr | cy Threshold:<br>ment Factor:                                    | 1,260<br>8,954<br>59.75309%<br>68.23770%<br>79.31440%<br>41.94060%<br>86.03445%<br>100.00000% | Inflat FY Index: Semester Index: Cost: Target: DC FY Index: DC Sem Index: DC Inflation: PS Target: | 1.22078676<br>1.26086800<br>1.03283230<br>1.01620550<br>1.17400000<br>1.19750000<br>1.02001704<br>1.02315072 |  |
| Rate Calculations  |  |  |   |  |  |  |

|       | Rate Calculations                         |           |         |          |          |     |           |  |
|-------|---|-----------|---------|----------|----------|-----|-----------|--|
| Item  | Description                               | Operating | Direct  | InDirect | Property | ROE | Totals    |  |
| 1     | Total Cost                                | 396,116   | 695,384 | 409,999  | 167,082  | 0   | 1,668,581 |  |
| 1a    | Audit Adjustments                         |           |         |          |          |     |           |  |
| 2     | Cost Per Diem                             | 44.2390   | 77.6618 | 45.7895  | 18.6600  |     | 186.3503  |  |
| 3     | Cost Per Diem Inflated                    | 45.6915   | 79.2164 | 47.2929  |          |     |           |  |
| 4     | Low Occupancy Adjustment                  |           |         |          |          |     |           |  |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 45.6915   | 79.2164 | 47.2929  | 18.6600  |     | 190.8608  |  |
| 5a    | Interim Adjustment                        |           |         |          |          |     |           |  |
| 5b    | Interim Adjusted Per Diem                 |           |         |          |          |     |           |  |
| 6     | Prior Semester: Provider Target Base      | 45.4217   |         | 47.0136  |          |     |           |  |
| 7     | Provider Target Rate                      | 46.4732   |         | 48.1020  |          |     |           |  |
| 7a    | Interim Adjustment                        |           |         |          |          |     |           |  |
| 7b    | Interim Adjusted Provider Target Rate     |           |         |          |          |     |           |  |
| 8     | Cost Based Class Ceilings                 | 49.6383   | 96.2960 | 61.3044  | 13.6500  |     |           |  |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921   |         | 55.1439  |          |     |           |  |
| 10    | Target Rate Class Ceiling                 | 48.5666   |         | 56.0375  |          |     |           |  |
| 10a   | New Provider Target Limitation            | 43.2317   |         | 46.6493  |          |     |           |  |
| 10b   | Base for line 10a                         | 42.2535   |         | 45.5938  |          |     |           |  |
| 11    | Lesser of 5,7,8,10, 10a                   | 43.2317   | 79.2164 | 46.6493  | 13.6500  |     | 182.7474  |  |
| 12/13 | Medicaid Adjustment Rate                  |           | 0.8692  | 0.5118   |          |     |           |  |
| 14    | Prospective Per Diem 11                   | 43.2317   | 80.0856 | 47.1611  | 13.6500  |     | 184.1284  |  |
| 15    | 11 1 10 4 11 10 4 11 10 7(1/2002)         |           |         |          |          |     |           |  |

Provider has submitted Supplemental Schedule.





195.93

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Southern Pines Healthcare Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 9/1/1987  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1980/01   |
| Indexed Asset Value    | 3,131,586 |
| FRVS Base Asset:       | 1,765,696 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.027920  |
|                        |           |

| Mortgage Information |           |          |  |  |  |
|----------------------|-----------|----------|--|--|--|
| Amount:              |           | 0.00     |  |  |  |
| Type:                | Fixed [2] |          |  |  |  |
| < 60% of Base:       | True      |          |  |  |  |
| Interest Rate:       | 0.0000    | <b>%</b> |  |  |  |
| Chase Rate:          | 0.0000    | <b>%</b> |  |  |  |
| Amortization Rate:   | 13.0000   | <b>%</b> |  |  |  |
| Interest Only:       | True      |          |  |  |  |
| Yearly Payment:      | 324       | ,046     |  |  |  |

| Calculation of FRVS Per Diem |                       |          |  |  |  |  |
|------------------------------|-----------------------|----------|--|--|--|--|
|                              | Total Amount          | Per Diem |  |  |  |  |
| 80% Capital(1):              | 2,505,269             | 8.2203   |  |  |  |  |
| 20% ROE(2):                  | 626,317               | 0.4436   |  |  |  |  |
| Insurance Cost(              | 3): <b>7,878</b>      | 0.5257   |  |  |  |  |
| Taxes Cost(3):               | 12,591                | 0.8402   |  |  |  |  |
| Home Office(3)               | 11,018                | 0.7353   |  |  |  |  |
| Replacement(38               | <b>§</b> 4): <b>0</b> | 0.0000   |  |  |  |  |
| Total FRVS Pl                | D:                    | 10.7651  |  |  |  |  |

- (1) 80% Capital (\$2,505,269) amortized at 13.0000% for 20 years Interest of \$324,046 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.2203
- (2) 20% ROE (\$626,317) times the ROE factor (0.027920) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4436
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                              |  |  |  |  |  |  |
|--|---|---|----------------------------|------------------------------|--|--|--|--|--|--|
| Components   | Cost  | FRVS  | MTA*                       | TA* Final Component          |  |  |  |  |  |  |
| Operating  | 43.2317   | 43.2317   | 3.1574                     | 40.0743                      |  |  |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 80.0856<br>47.1611<br>13.6500<br>0.0000<br>0.0000 | 80.0856<br>47.1611<br>10.7651<br>0.0000<br>0.0000 | 5.8491<br>3.4444<br>0.7862 | 74.2365<br>43.7167<br>9.9789 |  |  |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$19.2434<br>\$8.6851        |  |  |  |  |  |  |
| Totals   | 184.1284  | 181.2435  | 13.2371                    | 195.9349                     |  |  |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





195.71

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Cedar Hills Healthcare 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]

| Type of Ownership: Pri | Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW[4] |             |             |            |              |           |        |              |              |              |            |
|------------------------|--|-------------|-------------|------------|--------------|-----------|--------|--------------|--------------|--------------|------------|
| Provider Inform        | ation  | Cost R      | eport (CR   | .)         | Patient Days |           |        |              | Ratings Days |              | Days       |
| 2061 Hyde Park Rd      |  | 04/01/201   | 0-09/30/2   | 2010       | Number       | of Beds:  | 18     | -            |              | Superior:    | 0          |
| Jacksonville FL 322    | 10   | Days In CR  |             | 183        | Maximu       | m:        | 3      | 32,940       |              | Standard:    | 184        |
| County: Duval[16]      |  | First Used: | 2010        | /01        | Max Anr      | nualized: | 6      | 55,700       |              | Conditional: | 0          |
| Region: North [1]      | Area: 4  | Last Used:  | 2011        | <b>/07</b> | Total Pat    | tient:    | 2      | 27,176       |              | Total:       | 184        |
| Control Private For 1  | profit [1]   | Unaudited   | [3]         |            | Medicare     | e:        |        | 2,015        |              | Inflati      | on         |
| Current Class North I  | Large [2]  | Initial CR? | False       |            | Medicaio     | 1:        | 2      | 23,065       | FY I         | Index:       | 1.22078676 |
| Class at 1/94: North 1 | Large [2]  | Medic       | aid Utiliza | ition      | •            |           | 84.87  | 7268%        | Sem          | ester Index: | 1.26086800 |
| Operating Ex > 18 m    | onths [1]  | Occup       | ancy:       |            |              |           | 82.50  | 152%         | Cost         |              | 1.03283230 |
| Open Date:             | 7/1/1972   | Statew      | ide Low (   | Occupan    | cy Thresh    | old:      | 79.31  | <b>1440%</b> | Targ         |              | 1.01620550 |
| Acquired Date:         | 7/1/1972   | Medic       | aid Low C   | Occupano   | cy Thresho   | old:      | 41.94  | 1060%        | _            | FY Index:    | 1.17400000 |
| Entered Medicaid       | 7/1/1972   | Low C       | Occupancy   | Adjustr    | nent Facto   | or:       | 104.01 | 1833%        |              | Sem Index:   | 1.19750000 |
| Med # Active Date:     | 4/1/2010   | Weigh       | ited Low (  | Dec Adju   | ıstment Fa   | actor:    | 100.00 | 0000%        | _            |              |            |
| Previous Med # 262     | 2714   |             |             | 3          |              |           |        |              |              | Inflation:   | 1.02001704 |
|                        |  |             |             |            |              |           |        |              | PS T         | Γarget:      | 1.02315072 |
|                        | Rate Calculations  |             |             |            |              |           |        |              |              |              |            |
| Item Des               | cription   | Op          | erating     | Di         | rect         | InDire    | ect    | Propert      | y            | ROE          | Totals     |
| T T                    |  |             |             |            |              | •         |        | •            |              |              |            |

|       | Rate Calculations                         |           |           |          |          |     |           |  |
|-------|---|-----------|-----------|----------|----------|-----|-----------|--|
| Item  | Description                               | Operating | Direct    | InDirect | Property | ROE | Totals    |  |
| 1     | Total Cost                                | 902,944   | 1,883,642 | 932,981  | 304,458  | 0   | 4,024,025 |  |
| 1a    | Audit Adjustments                         |           |           |          |          |     |           |  |
| 2     | Cost Per Diem                             | 39.1478   | 81.6667   | 40.4501  | 13.2000  |     | 174.4646  |  |
| 3     | Cost Per Diem Inflated                    | 40.4331   | 83.3014   | 41.7782  |          |     |           |  |
| 4     | Low Occupancy Adjustment                  |           |           |          |          |     |           |  |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 40.4331   | 83.3014   | 41.7782  | 13.2000  |     | 178.7127  |  |
| 5a    | Interim Adjustment                        |           |           |          |          |     |           |  |
| 5b    | Interim Adjusted Per Diem                 |           |           |          |          |     |           |  |
| 6     | Prior Semester: Provider Target Base      | 40.1944   |           | 43.2746  |          |     |           |  |
| 7     | Provider Target Rate                      | 41.1249   |           | 44.2764  |          |     |           |  |
| 7a    | Interim Adjustment                        |           |           |          |          |     |           |  |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |          |          |     |           |  |
| 8     | Cost Based Class Ceilings                 | 47.7573   | 95.2206   | 58.5089  | 13.6500  |     |           |  |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463   |           | 53.4956  |          |     |           |  |
| 10    | Target Rate Class Ceiling                 | 45.9795   |           | 54.3625  |          |     |           |  |
| 10a   | New Provider Target Limitation            | 39.0514   |           | 44.7082  |          |     |           |  |
| 10b   | Base for line 10a                         | 38.1678   |           | 43.6966  |          |     |           |  |
| 11    | Lesser of 5,7,8,10, 10a                   | 39.0514   | 83.3014   | 41.7782  | 13.2000  |     | 177.3310  |  |
| 12/13 | Medicaid Adjustment Rate                  |           | 3.2681    | 1.6390   |          |     |           |  |
| 14    | Prospective Per Diem 11                   | 39.0514   | 86.5695   | 43.4172  | 13.2000  |     | 182.2381  |  |
| 15    | 11 1 10 4 11 10 7 11 10 7 11 1000         |           |           |          |          |     |           |  |

Provider has submitted Supplemental Schedule.





195.71

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Cedar Hills Healthcare Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 4/1/1993  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1972/07   |
| Indexed Asset Value    | 5,250,660 |
| FRVS Base Asset:       | 2,853,841 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.027920  |
|                        |           |

| Mortgage Information |           |      |  |  |  |  |
|----------------------|-----------|------|--|--|--|--|
| Amount:              |           | 0.00 |  |  |  |  |
| Type:                | Fixed [2] |      |  |  |  |  |
| < 60% of Base:       | True      |      |  |  |  |  |
| Interest Rate:       | 0.0000    | %    |  |  |  |  |
| Chase Rate:          | 0.0000    | %    |  |  |  |  |
| Amortization Rate:   | 13.0000   | %    |  |  |  |  |
| Interest Only:       | True      |      |  |  |  |  |
| Yearly Payment:      | 543       | ,320 |  |  |  |  |

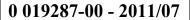
| Calculation of FRVS Per Diem |            |          |  |
|------------------------------|------------|----------|--|
| To                           | tal Amount | Per Diem |  |
| 80% Capital(1):              | 4,200,528  | 9.1886   |  |
| 20% ROE(2):                  | 1,050,132  | 0.4959   |  |
| Insurance Cost(3):           | 13,923     | 0.5123   |  |
| Taxes Cost(3):               | 24,123     | 0.8877   |  |
| Home Office(3):              | 17,799     | 0.6550   |  |
| Replacement(3&4)             | : 17,356   | 0.0000   |  |
| Total FRVS PD:               |            | 11.7395  |  |

- (1) 80% Capital (\$4,200,528) amortized at 13.0000% for 20 years Interest of \$543,320 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$9.1886
- (2) 20% ROE (\$1,050,132) times the ROE factor (0.027920) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.4959
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |
|---------------------|-------------|--------------------------|-----------|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |
| Comparison Bed      | 180         | Effective PBS Limitation | 5,130,000 |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 39.0514   | 39.0514   | 2.8521                     | 36.1993                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 86.5695<br>43.4172<br>13.2000<br>0.0000<br>0.0000 | 86.5695<br>43.4172<br>11.7395<br>0.0000<br>0.0000 | 6.3226<br>3.1710<br>0.8574 | 80.2469<br>40.2462<br>10.8821 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$19.4522<br>\$8.6851         |  |
| Totals   | 182.2381  | 180.7776  | 13.2031                    | 195.7118                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





204.86

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Golfcrest Healthcare 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 1       | Days       |
|---------------------------------------|----------------------------|-------------------------|---------------------|-----------------|------------|
| 600 North 17th Avenue                 | 04/01/2010-09/30/2010      | Number of Beds: 67      | '                   | Superior:       | 0          |
| Hollywood FL 33020                    | Days In CR 183             | Maximum: 12             | 2,261               | Standard:       | 184        |
| County: Broward[6]                    | First Used: <b>2010/01</b> | Max Annualized: 24      | 1,455               | Conditional:    | 0          |
| Region: South[2] Area: 10             | Last Used: <b>2011/07</b>  | Total Patient: 11       | 1,021               | Total:          | 184        |
| Control Private For profit [1]        | Unaudited [3]              | Medicare: 1             | 1,260               | Inflati         | on         |
| Current Class South Small [3]         | Initial CR? False          | Medicaid:               | 7 <b>,479</b> F     | Y Index:        | 1.22078676 |
| Class at 1/94: <b>South Small [3]</b> | Medicaid Utilization       | 67.861                  | 136% <sub>S</sub>   | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]          | Occupancy:                 | 89.886                  | 663% C              | Cost:           | 1.03283230 |
| Open Date: 3/1/1980                   | Statewide Low Occupan      | cy Threshold: 79.314    | 140%   <sub>T</sub> | Carget:         | 1.01620550 |
| Acquired Date: 3/1/1980               | Medicaid Low Occupand      | cy Threshold: 41.940    | 1600/-              | OC FY Index:    | 1.17400000 |
| Entered Medicaid 3/1/1980             | Low Occupancy Adjustr      | ment Factor: 113.329    | )57%                | OC Sem Index:   | 1.19750000 |
| Med # Active Date: 4/1/2010           | Weighted Low Occ Adju      | ustment Factor: 100.000 | 100%                | OC Inflation:   | 1.02001704 |
| Previous Med # <b>262064</b>          |                            |                         |                     |                 |            |
|                                       |                            |                         | P                   | PS Target:      | 1.02315072 |

|       | Rate Calculations   |           |          |          |          |     |           |
|-------|---|-----------|----------|----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct   | InDirect | Property | ROE | Totals    |
| 1     | Total Cost  | 361,755   | 518,887  | 383,281  | 134,547  | 0   | 1,398,470 |
| 1a    | Audit Adjustments   |           |          |          |          |     |           |
| 2     | Cost Per Diem   | 48.3694   | 69.3792  | 51.2476  | 17.9900  |     | 186.9862  |
| 3     | Cost Per Diem Inflated  | 49.9575   | 70.7680  | 52.9302  |          |     |           |
| 4     | Low Occupancy Adjustment  |           |          |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 49.9575   | 70.7680  | 52.9302  | 17.9900  |     | 191.6457  |
| 5a    | Interim Adjustment  |           |          |          |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |          |          |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 49.6625   |          | 58.5755  |          |     |           |
| 7     | Provider Target Rate  | 50.8122   |          | 59.9316  |          |     |           |
| 7a    | Interim Adjustment  |           |          |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |          |          |          |     |           |
| 8     | Cost Based Class Ceilings   | 59.2863   | 102.7706 | 78.6955  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 60.7984   |          | 70.2905  |          |     |           |
| 10    | Target Rate Class Ceiling   | 61.7837   |          | 71.4296  |          |     |           |
| 10a   | New Provider Target Limitation  | 51.2989   |          | 59.9316  |          |     |           |
| 10b   | Base for line 10a   | 50.1382   |          | 58.5755  |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 49.9575   | 70.7680  | 52.9302  | 13.6500  |     | 187.3057  |
| 12/13 | Medicaid Adjustment Rate  |           | 1.4220   | 1.0636   |          |     |           |
| 14    | Prospective Per Diem 11   | 49.9575   | 72.1900  | 53.9938  | 13.6500  |     | 189.7913  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |          |          |          |     |           |

Provider has submitted Supplemental Schedule.





204.86

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Golfcrest Healthcare Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 4/1/2003  |
|------------------------|-----------|
| Year of Phase-In/ Full | l:        |
| RS to Start Calcs:     | 1980/01   |
| Indexed Asset Value    | 1,990,730 |
| FRVS Base Asset:       | 1,178,716 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.027920  |
|                        |           |

| Mortgage In:       | formation |          |  |  |
|--------------------|-----------|----------|--|--|
| Amount:            |           | 0.00     |  |  |
| Type:              | Fixed [2] |          |  |  |
| < 60% of Base:     | True      |          |  |  |
| Interest Rate:     | 0.0000    | <b>%</b> |  |  |
| Chase Rate:        | 0.0000    | <b>%</b> |  |  |
| Amortization Rate: | 13.0000   | <b>%</b> |  |  |
| Interest Only:     | True      |          |  |  |
| Yearly Payment:    | 205,      | 994      |  |  |
|                    |           |          |  |  |

| Calculation of FRVS Per Diem |                 |          |  |
|------------------------------|-----------------|----------|--|
| T                            | otal Amount     | Per Diem |  |
| 80% Capital(1):              | 1,592,584       | 9.3593   |  |
| 20% ROE(2):                  | 398,146         | 0.5051   |  |
| Insurance Cost(3)            | 5,728           | 0.5197   |  |
| Taxes Cost(3):               | 47,569          | 4.3162   |  |
| Home Office(3):              | 7,945           | 0.7209   |  |
| Replacement(3&4              | 31 <b>,05</b> 6 | 0.0000   |  |
| Total FRVS PD:               |                 | 15.4212  |  |

- (1) 80% Capital (\$1,592,584) amortized at 13.0000% for 20 years Interest of \$205,994 divided by annual available days (24,455) divided by Occup. Adj. (0.9000) = \$9.3593
- (2) 20% ROE (\$398,146) times the ROE factor (0.027920) divided by annual available days (24,455) divided by Occup. Adj. (0.9000) = \$0.5051
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 67         | Effective PBS Limitation | 1,909,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 49.9575   | 49.9575   | 3.6487                     | 46.3088                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 72.1900<br>53.9938<br>13.6500<br>0.0000<br>0.0000 | 72.1900<br>53.9938<br>15.4212<br>0.0000<br>0.0000 | 5.2724<br>3.9435<br>1.1263 | 66.9176<br>50.0503<br>14.2949 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.6080<br>\$8.6851         |  |
| Totals   | 189.7913  | 191.5625  | 13.9909                    | 204.8647                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





199.74

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Coastal 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 I         | Patient Days |                 | Days       |
|--------------------------------|----------------------------|-------------------|--------------|-----------------|------------|
| 820 North Clyde Morris Blvd.   | 01/01/2010-12/31/2010      | Number of Beds:   | 120          | Superior:       | 0          |
| Daytona Beach FL 32117         | Days In CR 365             | Maximum:          | 43,800       | Standard:       | 184        |
| County: Volusia[64]            | First Used: <b>2010/01</b> | Max Annualized:   | 43,800       | Conditional:    |            |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient:    | 40,880       | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:         | 6,133        | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid:         | 31,474       | FY Index:       | 1.22078676 |
| Class at 1/94: North Large [2] | Medicaid Utilization       |                   | 76.99119%    | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 |                   | 93.33333%    | Cost:           | 1.00000000 |
| Open Date: 2/5/1987            | Statewide Low Occupan      | ncy Threshold:    | 79.31440%    | Target:         | 1.01620550 |
| Acquired Date: 2/5/1987        | Medicaid Low Occupan       | cy Threshold:     | 41.94060%    | DC FY Index:    | 1.17400000 |
| Entered Medicaid 2/6/1987      | Low Occupancy Adjusti      | ment Factor: 1    | 117.67514%   | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/10/2010   | Weighted Low Occ Adj       | ustment Factor: 1 | 100.00000%   | DC Inflation:   |            |
| Previous Med # <b>283134</b>   |                            |                   |              |                 | 1.00000000 |
|                                |                            |                   |              | PS Target:      | 1.02315072 |

| Rate Calculations   |   |           |           |           |          |     |           |
|---|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1   | Total Cost                                | 1,317,629 | 2,830,973 | 1,506,844 | 82,147   | 0   | 5,737,593 |
| 1a  | Audit Adjustments                         |           |           |           |          |     |           |
| 2   | Cost Per Diem                             | 41.8640   | 89.9464   | 47.8758   | 2.6100   |     | 182.2962  |
| 3   | Cost Per Diem Inflated                    | 41.8640   | 89.9464   | 47.8758   |          |     |           |
| 4   | Low Occupancy Adjustment                  |           |           |           |          |     |           |
| 5   | Occupancy Adjusted/Inflated Per Diem      | 41.8640   | 89.9464   | 47.8758   | 2.6100   |     | 182.2962  |
| 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                 | 47.7573   | 95.2206   | 58.5089   | 13.6500  |     |           |
| 9   | Prior Semester: Class Ceiling Target Base | 45.2463   |           | 53.4956   |          |     |           |
| 10  | Target Rate Class Ceiling                 | 45.9795   |           | 54.3625   |          |     |           |
| 10a   | New Provider Target Limitation            | 39.9607   |           | 50.4416   |          |     |           |
| 10b   | Base for line 10a                         | 39.0565   |           | 49.3003   |          |     |           |
| 11  | Lesser of 5,7,8,10, 10a                   | 39.9607   | 89.9464   | 47.8758   | 2.6100   |     | 180.3929  |
| 12/13   | Medicaid Adjustment Rate                  |           |           |           |          |     |           |
| 14  | Prospective Per Diem 11                   | 39.9607   | 89.9464   | 47.8758   | 2.6100   |     | 180.3929  |
| 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |   |           |           |           |          |     |           |





199.74

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Coastal Health & Rehab Center

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:          | 7/19/2004 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1987/01   |
| Indexed Asset Value  | 5,318,096 |
| FRVS Base Asset:     | 2,020,491 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031880  |
|                      |           |

| Mortgage Information |          |          |  |  |
|----------------------|----------|----------|--|--|
| Amount: 0.00         |          |          |  |  |
| Type:                | None [1] |          |  |  |
| < 60% of Base:       | True     |          |  |  |
| Interest Rate:       | 5.2500   | <b>%</b> |  |  |
| Chase Rate:          | 5.2500   | <b>%</b> |  |  |
| Amortization Rate:   | 5.2500   | <b>%</b> |  |  |
| Interest Only:       | True     |          |  |  |
| Yearly Payment:      | 220,     | 414      |  |  |

| Calculation of FRVS Per Diem |                       |          |  |  |
|------------------------------|-----------------------|----------|--|--|
|                              | Total Amount          | Per Diem |  |  |
| 80% Capital(1):              | 4,254,477             | 5.5914   |  |  |
| 20% ROE(2):                  | 1,063,619             | 0.8602   |  |  |
| Insurance Cost(              | 3): <b>33,023</b>     | 0.8078   |  |  |
| Taxes Cost(3):               | 73,565                | 1.7995   |  |  |
| Home Office(3)               | : 0                   | 0.0000   |  |  |
| Replacement(38               | <b>2</b> 4): <b>0</b> | 0.0000   |  |  |
| Total FRVS PI                | ):                    | 9.0589   |  |  |

- (1) 80% Capital (\$4,254,477) amortized at 5.2500% for 20 years Interest of \$220,414 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.5914
- (2) 20% ROE (\$1,063,619) times the ROE factor (0.031880) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8602
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 28,682    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1986    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 84          | Effective PBS Limitation | 2,409,288 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |                            |                              |  |  |  |
|--|--|--|----------------------------|------------------------------|--|--|--|
| Components   | onents Cost FRVS MTA* Final Component            |  |                            |                              |  |  |  |
| Operating  | 39.9607  | 39.9607  | 2.9185                     | 37.0422                      |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 89.9464<br>47.8758<br>2.6100<br>0.0000<br>0.0000 | 89.9464<br>47.8758<br>9.0589<br>0.0000<br>0.0000 | 6.5693<br>3.4966<br>0.6616 | 83.3771<br>44.3792<br>8.3973 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 100.000  | 1010110  |                            | \$17.8580<br>\$8.6851        |  |  |  |
| Totals   | 180.3929   | 186.8418   | 13.6460                    | 199.7389                     |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





9

10

10a

11

12/13

14

15

Prior Semester: Class Ceiling Target Base

New Provider Target Limitation

Target Rate Class Ceiling

Lesser of 5,7,8,10, 10a

Medicaid Adjustment Rate

Prospective Per Diem 11

Inflated Usual & Customary Charge

10b | Base for line 10a

# Florida Agency For Health Care Administration

223.40

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Carlton Shores Health and Rehabilitation Center**

Type of Cost:Estimated[1]

| 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  |      | Days   |  |
| <b>Day</b> t<br>Count  | South Nova Road<br>tona Beach FL 32114<br>y: Volusia[64]<br>n: North [1] Area: 4                                       | 05/0<br>Days In<br>First U<br>Last U | sed: <b>2010</b>   | 365<br>/01          | Number<br>Maximu<br>Max An<br>Total Pa | m:<br>nualized:                              | 84<br>30,660<br>30,660<br>28,071                    |      | Superior:<br>Standard:<br>Conditional:<br>Total: | 0<br>184<br>0<br>184   |
|  | ol Private For profit [1]  |                                      | dited [3]  | /0 /                | Medicar                                |  | 6,625   |      | Inflati  | on   |
| Curre:<br>Class  | nt Class North Small [1] at 1/94: North Small [1]  | Initial                              | CR? False Medicaid Utiliza   | ntion               | Medicaio                               | 65   | 18,526<br>.99694%                                   | 1    | ndex:<br>ester Index:                            | 1.22905380<br>1.26086800   |
| Operating Ex       > 18 months [1]         Open Date:       2/1/1983         Acquired Date:       2/1/1983         Entered Medicaid       7/1/1987         Med # Active Date:       5/1/2010         Previous Med #       223905 |  |                                      | Occupancy: Statewide Low ( Medicaid Low ( Low Occupancy Weighted Low ( | Occupano<br>Adjustr | cy Thresh<br>nent Facto                | old: <b>79</b> old: <b>41</b> or: <b>115</b> | .55577%<br>.31440%<br>.94060%<br>.43399%<br>.00000% | DC S |  | 1.00000000<br>1.01620550<br>1.17799809<br>1.19750000<br>1.00000000<br>1.02315072 |
|  |  |                                      |  | Rate Cal            | culations                              |  |   |      |  |  |
| Item   | Description  |                                      | Operating  | Di                  | rect                                   | InDirect                                     | Proper  | ty   | ROE  | Totals   |
| 1<br>1a  | Total Cost<br>Audit Adjustments  |                                      | 1,150,855  | 1,7                 | 90,671                                 | 1,092,960                                    | 582,  | 087  | 0  | 4,616,573  |
| 2<br>3<br>4  | Cost Per Diem Cost Per Diem Inflated Low Occupancy Adjustment  |                                      | 62.1211<br>62.1211   |                     | 6.6572<br>6.6572                       | 58.9960<br>58.9960                           | 31.4  | 200  |  | 249.1943   |
| 5<br>5a<br>5b  | Occupancy Adjusted/Inflated Per I Interim Adjustment Interim Adjusted Per Diem   | Diem                                 | 62.1211  | 9                   | 6.6572                                 | 58.9960                                      | 31.4  | 200  |  | 249.1943   |
| 6<br>7<br>7a<br>7b   | Prior Semester: Provider Target Ba<br>Provider Target Rate<br>Interim Adjustment<br>Interim Adjusted Provider Target F |                                      |  |                     |  |  |   |      |  |  |
| 8  | Cost Based Class Ceilings  |                                      | 53.6870  | 9                   | 2.6766                                 | 66.4586                                      | 13.6  | 500  |  |  |

58.4725

59.8127

59.1732

57.8343

58.9960

58.9960

13.6500

13.6500

214.5320

214.5320

92.6766

92.6766

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.

48.4247

49.2094

49.9453

48.8152

49.2094

49.2094





223.40

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Carlton Shores Health and Rehabilitation Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:             | 7/1/1987  |
|-------------------------|-----------|
| Year of Phase-In/ Full: |           |
| RS to Start Calcs:      | 1983/01   |
| Indexed Asset Value     | 3,340,572 |
| FRVS Base Asset:        | 813,756   |
| Occup Adj Factor:       | 0.9000    |
| ROE Factor              | 0.031880  |
|                         |           |

| Mortgage Information        |           |          |  |  |
|-----------------------------|-----------|----------|--|--|
| Amount: <b>6,750,000.00</b> |           |          |  |  |
| Type:                       | Fixed [2] |          |  |  |
| < 60% of Base:              | False     |          |  |  |
| Interest Rate:              | 6.2500    | <b>%</b> |  |  |
| Chase Rate:                 | 3.2500 %  |          |  |  |
| Amortization Rate:          | 6.2500    | <b>%</b> |  |  |
| Interest Only:              | False     |          |  |  |
| Yearly Payment: 234,40      |           | 05       |  |  |

| Calculation of FRVS Per Diem |                  |          |  |  |
|------------------------------|------------------|----------|--|--|
| ·                            | Total Amount     | Per Diem |  |  |
| 80% Capital(1):              | 2,672,458        | 8.4948   |  |  |
| 20% ROE(2):                  | 668,114          | 0.7719   |  |  |
| Insurance Cost(3             | ): <b>44,868</b> | 1.5984   |  |  |
| Taxes Cost(3):               | 72,000           | 2.5649   |  |  |
| Home Office(3):              | 0                | 0.0000   |  |  |
| Replacement(3&               | (4): <b>0</b>    | 0.0000   |  |  |
| Total FRVS PD                | <b>)</b> :       | 13.4300  |  |  |

- (1) 80% Capital (\$2,672,458) amortized at 6.2500% for 20 years Principal & Interest of \$234,405 divided by annual available days (30,660) divided by Occup. Adj. (0.9000) = \$8.4948
- (2) 20% ROE (\$668,114) times the ROE factor (0.031880) divided by annual available days (30,660) divided by Occup. Adj. (0.9000) = \$0.7719
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:          | 25,365    |  |
|----------------------|-------------|---------------------------------|-----------|--|
| Comparison Date:     | 7/1/1982    | Current RS PBS:                 | 49,593    |  |
| Comparison Bed       | 55          | <b>Effective PBS Limitation</b> | 1,395,075 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 49.2094   | 49.2094   | 3.5940                     | 45.6154                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 92.6766<br>58.9960<br>13.6500<br>0.0000<br>0.0000 | 92.6766<br>58.9960<br>13.4300<br>0.0000<br>0.0000 | 6.7687<br>4.3088<br>0.9809 | 85.9079<br>54.6872<br>12.4491 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$16.0515<br>\$8.6851         |  |
| Totals   | 214.5320  | 214.3120  | 15.6524                    | 223.3962                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





205.40

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### San Marco Terrace Rehabilitation and Care

Type of Cost Report:Interim Change of Ownership [1] - Budget Type of Cost:Estimated[1] Type of Rate:Interim[2] Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW[4]

| Provider Information                           | Cost Report (CR)                       | Patient Days                                 | Ratings 1              | • •        |
|--|--|--|------------------------|------------|
| 189 San Marco Avenue                           | 06/01/2010-05/31/2011                  | Number of Beds: 68                           | Superior:              | 0          |
| St. Augustine FL 32084                         | Days In CR 365                         | Maximum: <b>24,820</b>                       | Standard:              | 184        |
| County: St Johns[55] Region: North [1] Area: 4 | First Used: 2010/01 Last Used: 2011/07 | Max Annualized: 24,820 Total Patient: 21,383 | Conditional:<br>Total: | 0<br>184   |
| Control Private Non-Profit [3]                 | Unaudited [3]                          | Medicare: <b>4,617</b>                       | Inflati                | on         |
| Current Class North Small [1]                  | Initial CR? False                      | Medicaid: <b>11,247</b>                      | FY Index:              | 1.23223962 |
| Class at 1/94: North Small [1]                 | Medicaid Utilization                   | 52.59786%                                    | Semester Index:        | 1.26086800 |
| Operating Ex > 18 months [1]                   | Occupancy:                             | 86.15230%                                    | Cost:                  | 1.00000000 |
| Open Date: 1/1/1983                            | Statewide Low Occupan                  | •  | Target:                | 1.01620550 |
| Acquired Date: 1/1/1983                        | Medicaid Low Occupand                  | •  | DC FY Index:           | 1.17949809 |
| Entered Medicaid 1/1/1983                      | Low Occupancy Adjustr                  |  | DC Sem Index:          | 1.19750000 |
| Med # Active Date: 6/1/2010                    | Weighted Low Occ Adju                  | ustment Factor: <b>100.0000%</b>             | DC Inflation:          | 1.00000000 |
| Previous Med # <b>316601</b>                   |  |  | PS Target:             | 1.02315072 |
|  | Rate Ca                                | lculations                                   |                        |            |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 524,449         | 1,071,051           | 520,336             | 244,510  | 0   | 2,360,346 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 46.6301         | 95.2299             | 46.2644             | 21.7400  |     | 209.8644  |
| 3     | Cost Per Diem Inflated                    | 46.6301         | 95.2299             | 46.2644             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 46.6301         | 95.2299             | 46.2644             | 21.7400  |     | 209.8644  |
| 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                 | 53.6870         | 92.6766             | 66.4586             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 48.4247         |                     | 58.4725             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 49.2094         |                     | 59.8127             |          |     |           |
| 10a   | New Provider Target Limitation            | 44.6060         |                     | 49.8552             |          |     |           |
| 10b   | Base for line 10a                         | 43.5967         |                     | 48.7271             |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 44.6060         | 92.6766             | 46.2644             | 13.6500  |     | 197.1970  |
| 12/13 | Medicaid Adjustment Rate                  |                 |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 44.6060         | 92.6766             | 46.2644             | 13.6500  |     | 197.1970  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





205.40

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### San Marco Terrace Rehabilitation and Care

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:            | 9/1/1987  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1983/01   |
| Indexed Asset Value    | 1,233,760 |
| FRVS Base Asset:       | 722,452   |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031880  |
|                        |           |

| Mortgage Information      |                     |          |  |  |  |
|---------------------------|---------------------|----------|--|--|--|
| Amount: <b>800,000.00</b> |                     |          |  |  |  |
| Type:                     | Variable [3]        |          |  |  |  |
| < 60% of Base:            | False               |          |  |  |  |
| Interest Rate:            | 6.5000 %            |          |  |  |  |
| Chase Rate:               | 3.2500 %            |          |  |  |  |
| Amortization Rate:        | 5.2500              | <b>%</b> |  |  |  |
| Interest Only:            | False               |          |  |  |  |
| Yearly Payment:           | nent: <b>79,811</b> |          |  |  |  |

| Calculation of FRVS Per Diem |          |          |  |  |
|------------------------------|----------|----------|--|--|
| Tota                         | l Amount | Per Diem |  |  |
| 80% Capital(1):              | 987,008  | 3.5729   |  |  |
| 20% ROE(2):                  | 246,752  | 0.3522   |  |  |
| Insurance Cost(3):           | 75,700   | 3.5402   |  |  |
| Taxes Cost(3):               | 43,400   | 2.0296   |  |  |
| Home Office(3):              | 30,000   | 1.4030   |  |  |
| Replacement(3&4):            | 0        | 0.0000   |  |  |
| Total FRVS PD:               |          | 10.8979  |  |  |

- (1) 80% Capital (\$987,008) amortized at 5.2500% for 20 years Principal & Interest of \$79,811 divided by annual available days (24,820) divided by Occup. Adj. (0.9000) = \$3.5729
- (2) 20% ROE (\$246,752) times the ROE factor (0.031880) divided by annual available days (24,820) divided by Occup. Adj. (0.9000) = \$0.3522
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |
|---------------------|-------------|--------------------------|-----------|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |
| Comparison Bed      | 68          | Effective PBS Limitation | 1,938,000 |

| Comparison of Reimbursement under Cost vs. FRVS |          |          |         |                 |  |
|---|----------|----------|---------|-----------------|--|
| Components                                      | Cost     | FRVS     | MTA*    | Final Component |  |
| Operating                                       | 44.6060  | 44.6060  | 3.2578  | 41.3482         |  |
| Patient Care Direct Care                        | 92.6766  | 92.6766  | 6.7687  | 85.9079         |  |
| Indirect Care                                   | 46.2644  | 46.2644  | 3.3789  | 42.8855         |  |
| Property  | 13.6500  | 10.8979  | 0.7959  | 10.1020         |  |
| ROE   | 0.0000   | 0.0000   |         |                 |  |
| ROE Adjustment                                  | 0.0000   | 0.0000   |         |                 |  |
|   |          |          |         |                 |  |
| Quality Assess-Medicaid Share                   |          |          |         | \$16.4735       |  |
| Supplemental Rate Add-on                        |          |          |         | \$8.6851        |  |
| Totals  | 197.1970 | 194.4449 | 14.2013 | 205.4022        |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





204.22

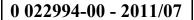
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### The Home Association, Inc

Type of Cost Report:Interim Change of Ownership [1] - Budget Type of Cost:Estimated[1] Type of Rate:Interim[2] Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW[4]

| Provider Information            | Cost Report (CR)           | Patient Days                      | Ratings         | Days       |
|---------------------------------|----------------------------|-----------------------------------|-----------------|------------|
| 1203 22nd Avenue                | 03/01/2009-02/28/2010      | Number of Beds: <b>96</b>         | Superior:       | 0          |
| Tampa FL 33605                  | Days In CR 365             | Maximum: <b>35,040</b>            | Standard:       | 184        |
| County: Hillsborough[29]        | First Used: <b>2009/01</b> | Max Annualized: 35,040            | Conditional:    | 0          |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient: 32,646             | Total:          | 184        |
| Control Private Non-Profit [3]  | Unaudited [3]              | Medicare: 3,774                   | Inflati         | ion        |
| Current Class Central Small [5] | Initial CR? False          | Medicaid: <b>22,599</b>           | FY Index:       | 1.19713987 |
| Class at 1/94: North Small [1]  | Medicaid Utilization       | 69.22441%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 93.16781%                         | Cost:           | 1.00000000 |
| Open Date: 1/1/1970             | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target:         | 1.01620550 |
| Acquired Date: 1/1/1970         | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index:    | 1.16183216 |
| Entered Medicaid 1/1/1970       | Low Occupancy Adjustr      | ment Factor: 117.46645%           | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 3/1/2009     | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:   | 1.00000000 |
| Previous Med # <b>201154</b>    |                            |                                   |                 |            |
|                                 |                            | 1 1 2                             | PS Target:      | 1.02315072 |

|       | Rate Calculations  |           |           |          |          |     |           |
|-------|--|-----------|-----------|----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct    | InDirect | Property | ROE | Totals    |
| 1     | Total Cost   | 1,282,554 | 2,039,585 | 822,341  | 317,968  | 0   | 4,462,448 |
| 1a    | Audit Adjustments  |           |           |          |          |     |           |
| 2     | Cost Per Diem  | 56.7527   | 90.2511   | 36.3884  | 14.0700  |     | 197.4622  |
| 3     | Cost Per Diem Inflated   | 56.7527   | 90.2511   | 36.3884  |          |     |           |
| 4     | Low Occupancy Adjustment   |           |           |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 56.7527   | 90.2511   | 36.3884  | 14.0700  |     | 197.4622  |
| 5a    | Interim Adjustment   |           |           |          |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |           |          |          |     |           |
| 6     | Prior Semester: Provider Target Base   |           |           |          |          |     |           |
| 7     | Provider Target Rate   |           |           |          |          |     |           |
| 7a    | Interim Adjustment   |           |           |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |           |          |          |     |           |
| 8     | Cost Based Class Ceilings  | 56.4866   | 97.7236   | 72.5771  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 54.6049   |           | 64.3815  |          |     |           |
| 10    | Target Rate Class Ceiling  | 55.4898   |           | 65.4248  |          |     |           |
| 10a   | New Provider Target Limitation   | 55.6070   |           | 59.3155  |          |     |           |
| 10b   | Base for line 10a  | 54.3488   |           | 57.9734  |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 55.4898   | 90.2511   | 36.3884  | 13.6500  |     | 195.7793  |
| 12/13 | Medicaid Adjustment Rate   |           |           |          |          |     |           |
| 14    | Prospective Per Diem 11  | 55.4898   | 90.2511   | 36.3884  | 13.6500  |     | 195.7793  |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |          |          |     |           |





204.22

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### The Home Association, Inc

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1971/07   |
| Indexed Asset Value  | 2,255,478 |
| FRVS Base Asset:     | 1,040,889 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031880  |
|                      |           |

| Mortgage Information |         |          |  |  |  |  |
|----------------------|---------|----------|--|--|--|--|
| Amount:              |         | 0.00     |  |  |  |  |
| Type: None [1]       |         |          |  |  |  |  |
| < 60% of Base:       | True    |          |  |  |  |  |
| Interest Rate:       | 12.5000 | <b>%</b> |  |  |  |  |
| Chase Rate:          | 12.5000 | <b>%</b> |  |  |  |  |
| Amortization Rate:   | 12.5000 | <b>%</b> |  |  |  |  |
| Interest Only:       | True    |          |  |  |  |  |
| Yearly Payment:      | 224,    | ,334     |  |  |  |  |

| Calculation of FRVS Per Diem |                      |          |  |  |  |  |
|------------------------------|----------------------|----------|--|--|--|--|
|                              | Total Amount         | Per Diem |  |  |  |  |
| 80% Capital(1):              | 1,804,382            | 7.1136   |  |  |  |  |
| 20% ROE(2):                  | 451,096              | 0.4560   |  |  |  |  |
| Insurance Cost(3             | ): <b>5,025</b>      | 0.1539   |  |  |  |  |
| Taxes Cost(3):               | 1,500                | 0.0459   |  |  |  |  |
| Home Office(3):              | 32,567               | 0.9976   |  |  |  |  |
| Replacement(3&               | <b>4</b> ): <b>0</b> | 0.0000   |  |  |  |  |
| Total FRVS PD                | ):                   | 8.7670   |  |  |  |  |

- (1) 80% Capital (\$1,804,382) amortized at 12.5000% for 20 years Interest of \$224,334 divided by annual available days (35,040) divided by Occup. Adj. (0.9000) = \$7.1136
- (2) 20% ROE (\$451,096) times the ROE factor ( 0.031880) divided by annual available days (35,040) divided by Occup. Adj. (0.9000) = \$0.4560
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| <u> </u>             |             | <u> </u>                 |           |  |
|----------------------|-------------|--------------------------|-----------|--|
| Per Bed Standard Det | termination | Used Per Bed Standard:   | 28,500    |  |
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 96          | Effective PBS Limitation | 2,736,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |  |
|--|---|--|----------------------------|------------------------------|--|
| Components   | Cost  | FRVS   | MTA*                       | Final Component              |  |
| Operating  | 55.4898   | 55.4898  | 4.0527                     | 51.4371                      |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 90.2511<br>36.3884<br>13.6500<br>0.0000<br>0.0000 | 90.2511<br>36.3884<br>8.7670<br>0.0000<br>0.0000 | 6.5915<br>2.6576<br>0.6403 | 83.6596<br>33.7308<br>8.1267 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 107 7700  | 100 00 60  |                            | \$18.5812<br>\$8.6851        |  |
| Totals   | 195.7793  | 190.8963   | 13.9421                    | 204.2205                     |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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## Florida Agency For Health Care Administration

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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Okeechobee Health Care Facility**

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

| Provider Information                           | Cost Report (CR)           | Patient Days                      | Ratings Days              |     |
|--|----------------------------|-----------------------------------|---------------------------|-----|
| 1646 Highway 441 North                         | 10/01/2009-09/30/2010      | Number of Beds: 180               | Superior: 0               |     |
| Okeechobee FL 34972                            | Days In CR 365             | Maximum: <b>65,700</b>            | Standard: 184             |     |
| County: Okeechobee[47]                         | First Used: <b>2011/01</b> | Max Annualized: 65,700            | Conditional: 0            |     |
| Region: South[2] Area: 9                       | Last Used: <b>2011/07</b>  | Total Patient: 61,365             | Total: <b>184</b>         |     |
| Control Private For profit [1]                 | Unaudited [3]              | Medicare: <b>14,985</b>           | Inflation                 |     |
| Current Class South Large [4]                  | Initial CR? False          | Medicaid: <b>43,407</b>           | FY Index: <b>1.214977</b> | 68  |
| Class at 1/94: South Large [4]                 | Medicaid Utilization       | 70.73576%                         | Semester Index: 1.260868  | 00  |
| Operating Ex > 18 months [1]                   | Occupancy:                 | 93.40183%                         |                           |     |
| Open Date: 12/1/1984                           | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target: 1.016205          |     |
| Acquired Date: 12/1/1984                       | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index: 1.170500     |     |
| Entered Medicaid 12/1/1984                     | Low Occupancy Adjustr      | ment Factor: 117.76149%           | DC Sem Index: 1.197500    |     |
| Med # Active Date: 4/1/2009 Weighted Low Occ A |                            | ustment Factor: <b>100.00000%</b> | DC Inflation: 1.023067    |     |
| Previous Med # <b>009495</b>                   |                            |                                   | 1002000.                  | -   |
|  |                            |                                   | PS Target: 1.023150       | 172 |

|       | Rate Calculations   |           |           |           |          |     |           |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost  | 2,231,316 | 4,121,994 | 2,339,594 | 687,567  | 0   | 9,380,471 |
| 1a    | Audit Adjustments   |           |           |           |          |     |           |
| 2     | Cost Per Diem   | 51.4045   | 94.9615   | 53.8990   | 15.8400  |     | 216.1050  |
| 3     | Cost Per Diem Inflated  | 53.3461   | 97.1520   | 55.9348   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 53.3461   | 97.1520   | 55.9348   | 15.8400  |     | 222.2729  |
| 5a    | Interim Adjustment  |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 55.9482   |           | 47.9568   |          |     |           |
| 7     | Provider Target Rate  | 57.2434   |           | 49.0670   |          |     |           |
| 7a    | Interim Adjustment  |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings   | 51.5193   | 97.3713   | 64.0999   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 50.3378   |           | 56.8989   |          |     |           |
| 10    | Target Rate Class Ceiling   | 51.1535   |           | 57.8210   |          |     |           |
| 10a   | New Provider Target Limitation  |           |           |           |          |     |           |
| 10b   | Base for line 10a   |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 51.1535   | 97.1520   | 49.0670   | 13.6500  |     | 211.0225  |
| 12/13 | Medicaid Adjustment Rate  |           | 2.2663    | 1.1446    |          |     |           |
| 14    | Prospective Per Diem 11   | 51.1535   | 99.4183   | 50.2116   | 13.6500  |     | 214.4334  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |

Provider has submitted Supplemental Schedule.





227.74

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Okeechobee Health Care Facility

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 3/1/2005  |
|------------------------|-----------|
| Year of Phase-In/ Full | l:        |
| RS to Start Calcs:     | 1984/07   |
| Indexed Asset Value    | 7,423,763 |
| FRVS Base Asset:       | 2,565,000 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.029580  |
|                        |           |

| Mortgage Information        |         |            |  |  |  |
|-----------------------------|---------|------------|--|--|--|
| Amount: <b>3,000,000.00</b> |         |            |  |  |  |
| Type: Fixed [2]             |         |            |  |  |  |
| < 60% of Base:              | False   |            |  |  |  |
| Interest Rate:              | 11.5000 | <b>%</b>   |  |  |  |
| Chase Rate: <b>10.0000</b>  |         | <b>%</b>   |  |  |  |
| Amortization Rate:          | 11.5000 | <b>%</b>   |  |  |  |
| Interest Only:              | False   |            |  |  |  |
| Yearly Payment:             | 760,0   | <b>)24</b> |  |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |  |
|------------------------------|--------------------|----------|--|--|--|
| Γ                            | Total Amount       | Per Diem |  |  |  |
| 80% Capital(1):              | 5,939,010          | 12.8534  |  |  |  |
| 20% ROE(2):                  | 1,484,753          | 0.7428   |  |  |  |
| Insurance Cost(3)            | ): <b>108,808</b>  | 1.7731   |  |  |  |
| Taxes Cost(3):               | 103,216            | 1.6820   |  |  |  |
| Home Office(3):              | 82,925             | 1.3513   |  |  |  |
| Replacement(3&4              | 4): <b>100,892</b> | 0.0000   |  |  |  |
| Total FRVS PD                | •                  | 18.4026  |  |  |  |

- (1) 80% Capital (\$5,939,010) amortized at 11.5000% for 20 years Principal & Interest of \$760,024 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$12.8534
- (2) 20% ROE (\$1,484,753) times the ROE factor (0.029580) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.7428
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 90          | Effective PBS Limitation | 2,565,000 |  |

| C   | Comparison of Re | imbursement u | nder Cost vs. | FRVS                  |  |
|---|------------------|---------------|---------------|-----------------------|--|
| Components  | Cost             | FRVS          | MTA*          | Final Component       |  |
| Operating   | 51.1535          | 51.1535       | 3.7360        | 47.4175               |  |
| Patient Care  |                  |               |               |                       |  |
| Direct Care   | 99.4183          | 99.4183       | 7.2610        | 92.1573               |  |
| Indirect Care   | 50.2116          | 50.2116       | 3.6672        | 46.5444               |  |
| Property  | 13.6500          | 18.4026       | 1.3440        | 17.0586               |  |
| ROE   | 0.0000           | 0.0000        |               |                       |  |
| ROE Adjustment  | 0.0000           | 0.0000        |               |                       |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on |                  |               |               | \$15.8795<br>\$8.6851 |  |
| Totals  | 214.4334         | 219.1860      | 16.0082       | 227.7424              |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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# Florida Agency For Health Care Administration

233.65

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Astoria 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]

| Type of Ownership. Trivate For pro | Tit [1] CITO W Status Bascu ( | in this Cost Report. New Trovial  | ·1 [=]                       |            |
|------------------------------------|-------------------------------|-----------------------------------|------------------------------|------------|
| Provider Information               | Cost Report (CR)              | Patient Days                      | Ratings                      | Days       |
| 701 Overlook Drive                 | 01/01/2010-12/31/2010         | Number of Beds: 120               | Superior:                    | 0          |
| Winter Haven FL 33844              | Days In CR 365                | Maximum: 43,800                   | Standard:                    | 184        |
| County: Polk[53]                   | First Used: <b>2010/01</b>    | Max Annualized: 43,800            | Conditional:                 | 0          |
| Region: Central[3] Area: 6         | Last Used: <b>2011/07</b>     | Total Patient: 12,599             | Total:                       | 184        |
| Control Private For profit [1]     | Unaudited [3]                 | Medicare: <b>4,131</b>            | Inflat                       | ion        |
| Current Class Central Large [6]    | Initial CR? True              | Medicaid: <b>5,783</b>            | FY Index:                    | 1.22078676 |
| Class at 1/94: South Large [4]     | Medicaid Utilization          | 45.90047%                         | Semester Index:              | 1.26086800 |
| Operating Ex > 18 months [1]       | Occupancy:                    | 28.76484%                         | Cost:                        | 1.00000000 |
| Open Date: 6/3/2010                | Statewide Low Occupan         | cy Threshold: <b>79.31440%</b>    | Target:                      | 1.01620550 |
| Acquired Date: 6/3/2010            | Medicaid Low Occupand         | cy Threshold: <b>41.94060%</b>    | DC FY Index:                 | 1.17400000 |
| Entered Medicaid 6/3/2010          | Low Occupancy Adjustr         | ment Factor: <b>36.26686%</b>     | DC F1 Index. DC Sem Index:   | 1.19750000 |
| Med # Active Date: 6/3/2010        | Weighted Low Occ Adju         | ustment Factor: <b>100.00000%</b> | DC Sem Index.  DC Inflation: |            |
| Previous Med #                     |                               |                                   |                              | 1.00000000 |
|                                    |                               |                                   | PS Target:                   | 1.02315072 |
|                                    | Rate Ca                       | lculations                        |                              |            |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 476,288          | 556,072             | 308,156             | 465,416  | 0   | 1,805,932 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 82.3600          | 96.1563             | 53.2865             | 80.4800  |     | 312.2828  |
| 3     | Cost Per Diem Inflated                    | 82.3600          | 96.1563             | 53.2865             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 82.3600          | 96.1563             | 53.2865             | 80.4800  |     | 312.2828  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      |                  |                     |                     |          |     |           |
| 7     | Provider Target Rate                      |                  |                     |                     |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            | 44.3896          |                     | 51.5965             |          |     |           |
| 10b   | Base for line 10a                         | 43.3852          |                     | 50.4290             |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 44.3896          | 96.1563             | 51.5965             | 13.6500  |     | 205.7924  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 44.3896          | 96.1563             | 51.5965             | 13.6500  |     | 205.7924  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | nary Limitations no | t applied after 7/2 | 1/2002   |     |           |





233.65

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Astoria Health & Rehabilitation Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 6/3/2010  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 2010/01   |
| Indexed Asset Value   | 5,769,677 |
| FRVS Base Asset:      | 5,753,160 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027600  |
|                       |           |

| Mortgage In:          | formation |          |  |  |  |
|-----------------------|-----------|----------|--|--|--|
| Amount: 14,250,000.00 |           |          |  |  |  |
| Type: Variable [3]    |           |          |  |  |  |
| < 60% of Base:        | False     |          |  |  |  |
| Interest Rate:        | 4.7800    | <b>%</b> |  |  |  |
| Chase Rate:           | 3.2500    | <b>%</b> |  |  |  |
| Amortization Rate:    | 4.7800    | <b>%</b> |  |  |  |
| Interest Only:        | False     |          |  |  |  |
| Yearly Payment:       | 358,8     | 344      |  |  |  |

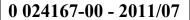
| of FRVS Per           | Diem   |  |  |  |
|-----------------------|--|--|--|--|
| Total Amount Per Diem |  |  |  |  |
| 4,615,742             | 9.1031                                       |  |  |  |
| 1,153,935             | 0.8079                                       |  |  |  |
| 115,000               | 9.1277                                       |  |  |  |
| 205,000               | 16.2711                                      |  |  |  |
| 0                     | 0.0000                                       |  |  |  |
| 0                     | 0.0000                                       |  |  |  |
|                       | 35.3098                                      |  |  |  |
|                       | 4,615,742<br>1,153,935<br>115,000<br>205,000 |  |  |  |

- (1) 80% Capital (\$4,615,742) amortized at 4.7800% for 20 years Principal & Interest of \$358,844 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.1031
- (2) 20% ROE (\$1,153,935) times the ROE factor (0.027600) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8079
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 47,943    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 7/1/2009    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 5,753,160 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |  |
| Operating  | 44.3896   | 44.3896   | 3.2420                     | 41.1476                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 96.1563<br>51.5965<br>13.6500<br>0.0000<br>0.0000 | 96.1563<br>51.5965<br>35.3098<br>0.0000<br>0.0000 | 7.0228<br>3.7684<br>2.5789 | 89.1335<br>47.8281<br>32.7309 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$14.1212<br>\$8.6851         |  |  |
| Totals   | 205.7924  | 227.4522  | 16.6121                    | 233.6464                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





184.40

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Kev West Convalescent Center**

Type of Cost Report:Interim Change of Ownership [1] - Budget Type of Cost:Estimated[1] Type of Rate:Interim[2] Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW[4]

| Type of Ownership. Tittate Iton-11 | one [e] enon status basea  | on this Cost Report. Non-Relate   | ararey (riter) erro | ** [ • ]   |  |  |  |
|------------------------------------|----------------------------|-----------------------------------|---------------------|------------|--|--|--|
| Provider Information               | Cost Report (CR)           | Patient Days                      | Ratings I           | Days       |  |  |  |
| 5860 W. Junior College Road        | 10/01/2010-09/30/2011      | Number of Beds: 120               | Superior:           | 0          |  |  |  |
| Key West FL 33040                  | Days In CR 365             | Maximum: 43,800                   | Standard:           | 184        |  |  |  |
| County: Monroe[44]                 | First Used: <b>2010/07</b> | Max Annualized: 43,800            | Conditional:        | 0          |  |  |  |
| Region: South[2] Area: 11          | Last Used: <b>2011/07</b>  | Total Patient: 15,879             | Total:              | 184        |  |  |  |
| Control Private Non-Profit [3]     | Unaudited [3]              | Medicare: <b>2,556</b>            | Inflatio            | on         |  |  |  |
| Current Class South Large [4]      | Initial CR? False          | Medicaid: <b>10,860</b>           | FY Index:           | 1.24644001 |  |  |  |
| Class at 1/94: South Large [4]     | Medicaid Utilization       | 68.39222%                         | Semester Index:     | 1.26086800 |  |  |  |
| Operating Ex > 18 months [1]       | Occupancy:                 | 36.25343%                         | Cost:               | 1.00000000 |  |  |  |
| Open Date: 3/1/1984                | Statewide Low Occupan      | rey Threshold: <b>79.31440%</b>   | Target:             | 1.01620550 |  |  |  |
| Acquired Date: 3/1/1984            | Medicaid Low Occupan       | cy Threshold: <b>41.94060%</b>    | DC FY Index:        | 1.18650000 |  |  |  |
| Entered Medicaid 3/1/1984          | Low Occupancy Adjusts      | ment Factor: 45.70850%            |                     | 1.19750000 |  |  |  |
| Med # Active Date: 8/12/2010       | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:       | 1.00000000 |  |  |  |
| Previous Med # <b>207756</b>       |                            |                                   |                     |            |  |  |  |
|                                    |                            |                                   | PS Target:          | 1.02315072 |  |  |  |
|                                    | Rate Calculations          |                                   |                     |            |  |  |  |

|       | Rate Calculations                         |           |         |          |          |     |           |  |
|-------|---|-----------|---------|----------|----------|-----|-----------|--|
| Item  | Description                               | Operating | Direct  | InDirect | Property | ROE | Totals    |  |
| 1     | Total Cost                                | 730,226   | 787,656 | 422,838  | 121,415  | 0   | 2,062,135 |  |
| 1a    | Audit Adjustments                         |           |         |          |          |     |           |  |
| 2     | Cost Per Diem                             | 67.2400   | 72.5282 | 38.9354  | 11.1800  |     | 189.8836  |  |
| 3     | Cost Per Diem Inflated                    | 67.2400   | 72.5282 | 38.9354  |          |     |           |  |
| 4     | Low Occupancy Adjustment                  |           |         |          |          |     |           |  |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 67.2400   | 72.5282 | 38.9354  | 11.1800  |     | 189.8836  |  |
| 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                 | 51.5193   | 97.3713 | 64.0999  | 13.6500  |     |           |  |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378   |         | 56.8989  |          |     |           |  |
| 10    | Target Rate Class Ceiling                 | 51.1535   |         | 57.8210  |          |     |           |  |
| 10a   | New Provider Target Limitation            | 48.2473   |         | 55.4293  |          |     |           |  |
| 10b   | Base for line 10a                         | 47.1556   |         | 54.1751  |          |     |           |  |
| 11    | Lesser of 5,7,8,10, 10a                   | 48.2473   | 72.5282 | 38.9354  | 11.1800  |     | 170.8909  |  |
| 12/13 | Medicaid Adjustment Rate                  |           |         |          |          |     |           |  |
| 14    | Prospective Per Diem 11                   | 48.2473   | 72.5282 | 38.9354  | 11.1800  |     | 170.8909  |  |
| 15    | II. 1 1 C I I I 1                         |           |         |          |          |     |           |  |





184.40

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Kev West Convalescent Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:         | 8/12/2010 |
|---------------------|-----------|
| Year of Phase-In/Fu | 11:       |
| RS to Start Calcs:  | 1984/01   |
| Indexed Asset Value | 5,459,621 |
| FRVS Base Asset:    | 2,696,041 |
| Occup Adj Factor:   | 0.9000    |
| ROE Factor          | 0.031880  |
|                     |           |

| Mortgage Information |          |          |  |  |  |
|----------------------|----------|----------|--|--|--|
| Amount: 3,591,437.00 |          |          |  |  |  |
| Type: Fixed [2]      |          |          |  |  |  |
| < 60% of Base:       | False    |          |  |  |  |
| Interest Rate:       | 5.0000 % | <b>6</b> |  |  |  |
| Chase Rate:          | 3.2500 % | <b>6</b> |  |  |  |
| Amortization Rate:   | 5.0000 % | <b>6</b> |  |  |  |
| Interest Only:       | False    |          |  |  |  |
| Yearly Payment:      | 345,898  | 3        |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |  |  |
|------------------------------|-----------|----------|--|--|--|--|--|
| Tot                          | al Amount | Per Diem |  |  |  |  |  |
| 80% Capital(1):              | 4,367,697 | 8.7747   |  |  |  |  |  |
| 20% ROE(2):                  | 1,091,924 | 0.8831   |  |  |  |  |  |
| Insurance Cost(3):           | 4,094     | 0.2578   |  |  |  |  |  |
| Taxes Cost(3):               | 0         | 0.0000   |  |  |  |  |  |
| Home Office(3):              | 14,470    | 0.9113   |  |  |  |  |  |
| Replacement(3&4):            | 0         | 0.0000   |  |  |  |  |  |
| Total FRVS PD:               |           | 10.8269  |  |  |  |  |  |

- (1) 80% Capital (\$4,367,697) amortized at 5.0000% for 20 years Principal & Interest of \$345,898 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.7747
- (2) 20% ROE (\$1,091,924) times the ROE factor (0.031880) 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 Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | nponents Cost FRVS MTA* Final Component           |   |                            |                               |  |  |
| Operating  | 48.2473   | 48.2473   | 3.5238                     | 44.7235                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 72.5282<br>38.9354<br>11.1800<br>0.0000<br>0.0000 | 72.5282<br>38.9354<br>10.8269<br>0.0000<br>0.0000 | 5.2971<br>2.8437<br>0.7907 | 67.2311<br>36.0917<br>10.0362 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.6281<br>\$8.6851         |  |  |
| Totals   | 170.8909  | 170.5378  | 12.4553                    | 184.3957                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





227.87

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **West Broward Rehabilitation and Healthcare**

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

| Provider Information           | Cost Report (CR)           | Patient Days                   | Ratings         | Days       |  |  |
|--------------------------------|----------------------------|--------------------------------|-----------------|------------|--|--|
| 7751 W. Broward Blvd.          | 07/01/2010-06/30/2011      | Number of Beds: 120            | Superior:       | 0          |  |  |
| Plantation FL 33324            | Days In CR 365             | Maximum: <b>43,800</b>         | Standard:       | 184        |  |  |
| County: Broward[6]             | First Used: <b>2010/01</b> | Max Annualized: 43,800         | Conditional:    | 0          |  |  |
| Region: South[2] Area: 10      | Last Used: <b>2011/07</b>  | Total Patient: 41,610          | Total:          | 184        |  |  |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>4,697</b>         | Inflati         | on         |  |  |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: <b>29,117</b>        | FY Index:       | 1.23543370 |  |  |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 69.97597%                      | Semester Index: | 1.26086800 |  |  |
| Operating Ex > 18 months [1]   | Occupancy:                 | 95.00000%                      | Cost:           | 1.00000000 |  |  |
| Open Date: 11/1/1971           | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b> | Target:         | 1.01620550 |  |  |
| Acquired Date: 11/1/1971       | Medicaid Low Occupan       | cy Threshold: <b>41.94060%</b> | DC FY Index:    | 1.18100000 |  |  |
| Entered Medicaid 11/1/1971     | Low Occupancy Adjustr      | ment Factor: 119.77649%        | DC Sem Index:   | 1.19750000 |  |  |
| Med # Active Date: 6/1/2010    | Weighted Low Occ Adju      | ustment Factor: 100.0000%      | DC Inflation:   | 1.00000000 |  |  |
| Previous Med # <b>002419</b>   |                            |                                |                 |            |  |  |
|                                |                            |                                | PS Target:      | 1.02315072 |  |  |
| Rate Calculations              |                            |                                |                 |            |  |  |

|       | Rate Calculations  |           |           |           |          |     |           |  |
|-------|--|-----------|-----------|-----------|----------|-----|-----------|--|
| Item  | Description  | Operating | Direct    | InDirect  | Property | ROE | Totals    |  |
| 1     | Total Cost   | 1,377,810 | 2,927,400 | 1,566,279 | 146,750  | 0   | 6,018,239 |  |
| 1a    | Audit Adjustments  |           |           |           |          |     |           |  |
| 2     | Cost Per Diem  | 47.3198   | 100.5392  | 53.7926   | 5.0400   |     | 206.6916  |  |
| 3     | Cost Per Diem Inflated   | 47.3198   | 100.5392  | 53.7926   |          |     |           |  |
| 4     | Low Occupancy Adjustment   |           |           |           |          |     |           |  |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 47.3198   | 100.5392  | 53.7926   | 5.0400   |     | 206.6916  |  |
| 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  | 51.5193   | 97.3713   | 64.0999   | 13.6500  |     |           |  |
| 9     | Prior Semester: Class Ceiling Target Base  | 50.3378   |           | 56.8989   |          |     |           |  |
| 10    | Target Rate Class Ceiling  | 51.1535   |           | 57.8210   |          |     |           |  |
| 10a   | New Provider Target Limitation   | 49.9766   |           | 55.9183   |          |     |           |  |
| 10b   | Base for line 10a  | 48.8458   |           | 54.6530   |          |     |           |  |
| 11    | Lesser of 5,7,8,10, 10a  | 47.3198   | 97.3713   | 53.7926   | 5.0400   |     | 203.5237  |  |
| 12/13 | Medicaid Adjustment Rate   |           |           |           |          |     |           |  |
| 14    | Prospective Per Diem 11  | 47.3198   | 97.3713   | 53.7926   | 5.0400   |     | 203.5237  |  |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |  |





227.87

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **West Broward Rehabilitation and Healthcare**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1971/07   |
| Indexed Asset Value  | 4,682,212 |
| FRVS Base Asset:     | 2,206,339 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027600  |
|                      |           |

| Mortgage Information        |           |          |  |  |  |
|-----------------------------|-----------|----------|--|--|--|
| Amount: <b>3,000,000.00</b> |           |          |  |  |  |
| Type:                       | Fixed [2] |          |  |  |  |
| < 60% of Base:              | False     |          |  |  |  |
| Interest Rate:              | 13.0000   | <b>%</b> |  |  |  |
| Chase Rate:                 | 8.5000    | <b>%</b> |  |  |  |
| Amortization Rate:          | 11.5000   | <b>%</b> |  |  |  |
| Interest Only:              | False     |          |  |  |  |
| Yearly Payment:             | 479,3     | 352      |  |  |  |

| Calculation of FRVS Per Diem |             |          |  |  |  |  |  |
|------------------------------|-------------|----------|--|--|--|--|--|
| To                           | otal Amount | Per Diem |  |  |  |  |  |
| 80% Capital(1):              | 3,745,770   | 12.1601  |  |  |  |  |  |
| 20% ROE(2):                  | 936,442     | 0.6557   |  |  |  |  |  |
| Insurance Cost(3):           | 123,068     | 2.9577   |  |  |  |  |  |
| Taxes Cost(3):               | 86,773      | 2.0854   |  |  |  |  |  |
| Home Office(3):              | 0           | 0.0000   |  |  |  |  |  |
| Replacement(3&4)             | ): 0        | 0.0000   |  |  |  |  |  |
| Total FRVS PD:               |             | 17.8589  |  |  |  |  |  |

- (1) 80% Capital (\$3,745,770) amortized at 11.5000% for 20 years Principal & Interest of \$479,352 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.1601
- (2) 20% ROE (\$936,442) times the ROE factor (0.027600) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6557
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| \ / <b>I</b>         |             | 1 2                             |           |  |
|----------------------|-------------|---------------------------------|-----------|--|
| Per Bed Standard Der | termination | Used Per Bed Standard:          | 28,500    |  |
| Comparison Date:     | 10/1/1985   | Current RS PBS:                 | 49,593    |  |
| Comparison Bed       | 120         | <b>Effective PBS Limitation</b> | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                                   |  |
|--|--|---|----------------------------|-----------------------------------|--|
| Components   | Cost   | FRVS  | MTA*                       | Final Component                   |  |
| Operating  | 47.3198  | 47.3198   | 3.4560                     | 43.8638                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 97.3713<br>53.7926<br>5.0400<br>0.0000<br>0.0000 | 97.3713<br>53.7926<br>17.8589<br>0.0000<br>0.0000 | 7.1115<br>3.9288<br>1.3043 | 90.2598<br>49.8638<br>16.5546     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 203.5237   | 216.3426  | 15.8006                    | \$18.6384<br>\$8.6851<br>227.8655 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





204.15

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Wuesthoff Progressive 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]

| <u> </u>                        | L J                        |                                   | V \ /           |            |
|---------------------------------|----------------------------|-----------------------------------|-----------------|------------|
| Provider Information            | Cost Report (CR)           | Patient Days                      | Ratings l       | Days       |
| 8050 Spyglass Rd                | 10/01/2010-09/30/2011      | Number of Beds: 114               | Superior:       | 0          |
| Viera FL 32940                  | Days In CR 365             | Maximum: 41,610                   | Standard:       | 184        |
| County: Brevard[5]              | First Used: <b>2010/07</b> | Max Annualized: 41,610            | Conditional:    | 0          |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient: 38,400             | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: 19,201                  | Inflati         | on         |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>8,852</b>            | FY Index:       | 1.24644001 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 23.05208%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 92.28551%                         | Cost:           | 1.00000000 |
| Open Date: 5/30/1995            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target:         | 1.01620550 |
| Acquired Date: 5/30/1995        | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index:    | 1.18650000 |
| Entered Medicaid 5/30/1995      | Low Occupancy Adjustr      | ment Factor: 116.35404%           | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 10/1/2010    | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:   | 1.00000000 |
| Previous Med # 253472           |                            |                                   |                 |            |
|                                 |                            |                                   | PS Target:      | 1.02315072 |
|                                 |                            |                                   |                 |            |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 485,818          | 966,044             | 419,839             | 93,212   | 0   | 1,964,913 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 54.8823          | 109.1329            | 47.4287             | 10.5300  |     | 221.9740  |
| 3     | Cost Per Diem Inflated                    | 54.8823          | 109.1329            | 47.4287             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 54.8823          | 109.1329            | 47.4287             | 10.5300  |     | 221.9739  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      |                  |                     |                     |          |     |           |
| 7     | Provider Target Rate                      |                  |                     |                     |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            | 49.2609          |                     | 54.6502             |          |     |           |
| 10b   | Base for line 10a                         | 48.1463          |                     | 53.4136             |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 48.5666          | 96.2960             | 47.4287             | 10.5300  |     | 202.8213  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 48.5666          | 96.2960             | 47.4287             | 10.5300  |     | 202.8213  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





204.15

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Wuesthoff Progressive Care Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 5/30/1995 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1995/01   |
| Indexed Asset Value   | 4,637,250 |
| FRVS Base Asset:      | 3,917,154 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027600  |
|                       |           |

| Mortgage Information |           |          |  |  |  |
|----------------------|-----------|----------|--|--|--|
| Amount: 0.00         |           |          |  |  |  |
| Type:                | Fixed [2] |          |  |  |  |
| < 60% of Base:       | True      |          |  |  |  |
| Interest Rate:       | 0.0000    | <b>%</b> |  |  |  |
| Chase Rate:          | 3.2500    | <b>%</b> |  |  |  |
| Amortization Rate:   | 3.2500    | <b>%</b> |  |  |  |
| Interest Only:       | True      |          |  |  |  |
| Yearly Payment:      | 118,      | 585      |  |  |  |

| Calculation of FRVS Per Diem |                       |          |  |  |  |
|------------------------------|-----------------------|----------|--|--|--|
|                              | Total Amount          | Per Diem |  |  |  |
| 80% Capital(1):              | 3,709,800             | 3.1666   |  |  |  |
| 20% ROE(2):                  | 927,450               | 0.6835   |  |  |  |
| Insurance Cost(              | <b>3</b> ): <b>0</b>  | 0.0000   |  |  |  |
| Taxes Cost(3):               | 40,281                | 1.0490   |  |  |  |
| Home Office(3)               | 90,032                | 2.3446   |  |  |  |
| Replacement(38               | <b>§</b> 4): <b>0</b> | 0.0000   |  |  |  |
| Total FRVS P                 | D:                    | 7.2437   |  |  |  |

- (1) 80% Capital (\$3,709,800) amortized at 3.2500% for 20 years Interest of \$118,585 divided by annual available days
- (41,610) divided by Occup. Adj. (0.9000) = \$3.1666
- (2) 20% ROE (\$927,450) times the ROE factor (0.027600) divided by annual available days (41,610) divided by Occup. Adj. (0.9000) = \$0.6835
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 34,361    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1994    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 114         | Effective PBS Limitation | 3,917,154 |  |

| Components Cost Operating Patient Care Direct Care Indirect Care Property ROE ROE Adjustment  Quality Assess-Medicaid Share Supplemental Rate Add-on | Comparison of Reimbursement under Cost vs. FRVS |                  |                                   |  |  |
|--|---|------------------|-----------------------------------|--|--|
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment  Quality Assess-Medicaid Share  | FRVS  | MTA*             | Final Component                   |  |  |
| Direct Care Indirect Care Property ROE ROE Adjustment  Quality Assess-Medicaid Share   | 48.5666   | 3.5471           | 45.0195                           |  |  |
|  | 7 47.4287<br>0 7.2437<br>0 0.0000               | 3.4640<br>0.5290 | 89.2630<br>43.9647<br>6.7147      |  |  |
| Totals 202.8213  | 3 199.5350                                      | 14.5731          | \$10.5045<br>\$8.6851<br>204.1515 |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





213.44

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **The Health Center Of Windermere**

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   | S   | Ratings   | Days  |
|---|---|--|---|---|---|
| 4875 Cason Cove Drive Orlando FL 32811 County: Orange[48] Region: Central[3] Area: 7  | 01/01/2011-12/31/2011         Days In CR       365         First Used:       2011/01         Last Used:       2011/07                                   | Maximum:<br>Max Annualized:<br>Total Patient:                              | 43,800<br>43,800<br>41,484  | Superior:<br>Standard:<br>Conditional:<br>Total:  | 0<br>184<br>0<br>184  |
| Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 4/4/1997 Acquired Date: 4/4/1997 Entered Medicaid 5/20/1997 Med # Active Date: 1/1/2011 Previous Med # 228877 | Unaudited [3] Initial CR? False  Medicaid Utilization Occupancy: Statewide Low Occupan Medicaid Low Occupan Low Occupancy Adjustr Weighted Low Occ Adju | cy Threshold: 79. cy Threshold: 41. nent Factor: 119. ustment Factor: 100. | 12,352<br>17,491<br>.16324%<br>.71233%<br>.31440%<br>.94060%<br>.41378% | Inflat: FY Index: Semester Index: Cost: Target: DC FY Index: DC Sem Index: DC Inflation: PS Target: | 1.25344236<br>1.26086800<br>1.00000000<br>1.01620550<br>1.19100000<br>1.19750000<br>1.000000000 |
| Rate Calculations   |   |  |   |   |   |

|       |   | I         | Rate Calculations |          |          |     |           |
|-------|---|-----------|-------------------|----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct            | InDirect | Property | ROE | Totals    |
| 1     | Total Cost                                | 791,993   | 1,715,056         | 894,337  | 487,824  | 0   | 3,889,210 |
| 1a    | Audit Adjustments                         |           |                   |          |          |     |           |
| 2     | Cost Per Diem                             | 45.2800   | 98.0536           | 51.1313  | 27.8900  |     | 222.3549  |
| 3     | Cost Per Diem Inflated                    | 45.2800   | 98.0536           | 51.1313  |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |                   |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 45.2800   | 98.0536           | 51.1313  | 27.8900  |     | 222.3549  |
| 5a    | Interim Adjustment                        |           |                   |          |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |                   |          |          |     |           |
| 6     | Prior Semester: Provider Target Base      |           |                   |          |          |     |           |
| 7     | Provider Target Rate                      |           |                   |          |          |     |           |
| 7a    | Interim Adjustment                        |           |                   |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |                   |          |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383   | 96.2960           | 61.3044  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921   |                   | 55.1439  |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666   |                   | 56.0375  |          |     |           |
| 10a   | New Provider Target Limitation            | 45.9167   |                   | 51.8013  |          |     |           |
| 10b   | Base for line 10a                         | 44.8777   |                   | 50.6292  |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 45.2800   | 96.2960           | 51.1313  | 13.6500  |     | 206.3573  |
| 12/13 | Medicaid Adjustment Rate                  |           |                   |          |          |     |           |
| 14    | Prospective Per Diem 11                   | 45.2800   | 96.2960           | 51.1313  | 13.6500  |     | 206.3573  |
| 15    | H 1 10 4 H 1 10 7/1/2000                  |           |                   |          |          |     |           |





213.44

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **The Health Center Of Windermere**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 5/20/1997 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1997/01   |
| Indexed Asset Value  | 5,235,155 |
| FRVS Base Asset:     | 4,383,120 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027600  |
|                      |           |

| Mortgage Information |          |          |  |  |
|----------------------|----------|----------|--|--|
| Amount:              |          | 0.00     |  |  |
| Type:                | None [1] |          |  |  |
| < 60% of Base:       | True     |          |  |  |
| Interest Rate:       | 8.5000   | <b>%</b> |  |  |
| Chase Rate:          | 8.5000   | <b>%</b> |  |  |
| Amortization Rate:   | 8.5000   | <b>%</b> |  |  |
| Interest Only:       | True     |          |  |  |
| Yearly Payment:      | 352,     | ,793     |  |  |

| Calculation      | on of FRVS Per    | Diem Diem |
|------------------|-------------------|-----------|
|                  | Total Amount      | Per Diem  |
| 80% Capital(1):  | 4,188,124         | 8.9496    |
| 20% ROE(2):      | 1,047,031         | 0.7331    |
| Insurance Cost(3 | 3): <b>25,035</b> | 0.6035    |
| Taxes Cost(3):   | 82,092            | 1.9789    |
| Home Office(3):  | 0                 | 0.0000    |
| Replacement(3&   | (4): <b>0</b>     | 0.0000    |
| Total FRVS PD    | ):                | 12.2651   |

- (1) 80% Capital (\$4,188,124) amortized at 8.5000% for 20 years Interest of \$352,793 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.9496
- (2) 20% ROE (\$1,047,031) times the ROE factor (0.027600) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7331
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 36,526    |
|---------------------|-------------|--------------------------|-----------|
| Comparison Date:    | 7/1/1996    | Current RS PBS:          | 49,593    |
| Comparison Bed      | 120         | Effective PBS Limitation | 4,383,120 |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |  |
| Operating  | 45.2800   | 45.2800   | 3.3070                     | 41.9730                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 96.2960<br>51.1313<br>13.6500<br>0.0000<br>0.0000 | 96.2960<br>51.1313<br>12.2651<br>0.0000<br>0.0000 | 7.0330<br>3.7344<br>0.8958 | 89.2630<br>47.3969<br>11.3693 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$14.7542<br>\$8.6851         |  |  |
| Totals   | 206.3573  | 204.9724  | 14.9702                    | 213.4415                      |  |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|





220.06

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **The Health Center of Plant City**

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]

|                                 | _ ` ' '                    |                                    | <del> </del>    |            |
|---------------------------------|----------------------------|------------------------------------|-----------------|------------|
| Provider Information            | Cost Report (CR)           | Patient Days                       | Ratings         | Days       |
| 701 North Wilder Road           | 01/01/2011-12/31/2011      | Number of Beds: 180                | Superior:       | 0          |
| Plant City FL 33566             | Days In CR 365             | Maximum: <b>65,700</b>             | Standard:       | 184        |
| County: Hillsborough[29]        | First Used: <b>2011/01</b> | Max Annualized: 65,700             | Conditional:    | 0          |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient: 60,706              | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>7,631</b>             | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>37,633</b>            | FY Index:       | 1.25344236 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 61.99222%                          | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 92.39878%                          | Cost:           | 1.00000000 |
| Open Date: 9/1/1985             | Statewide Low Occupan      | recy Threshold: <b>79.31440%</b>   | Target:         | 1.01620550 |
| Acquired Date: 9/1/1985         | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> %    | DC FY Index:    | 1.19100000 |
| Entered Medicaid 9/27/1985      | Low Occupancy Adjustr      | ment Factor: 116.49685%            | DC FT Index:    | 1.19750000 |
| Med # Active Date: 1/1/2011     | Weighted Low Occ Adju      | ustment Factor: <b>100.00000</b> % | DC Inflation:   | 1.00000000 |
| Previous Med # <b>226343</b>    |                            |                                    |                 |            |
|                                 |                            |                                    | PS Target:      | 1.02315072 |
|                                 | Data Ca                    | laulations                         |                 |            |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,811,204        | 3,652,365           | 1,919,808           | 812,120  | 0   | 8,195,497 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 48.1281          | 97.0522             | 51.0140             | 21.5800  |     | 217.7743  |
| 3     | Cost Per Diem Inflated                    | 48.1281          | 97.0522             | 51.0140             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 48.1281          | 97.0522             | 51.0140             | 21.5800  |     | 217.7743  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      |                  |                     |                     |          |     |           |
| 7     | Provider Target Rate                      |                  |                     |                     |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            | 47.6730          |                     | 51.8013             |          |     |           |
| 10b   | Base for line 10a                         | 46.5943          |                     | 50.6292             |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 47.6730          | 96.2960             | 51.0140             | 13.6500  |     | 208.6330  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 47.6730          | 96.2960             | 51.0140             | 13.6500  |     | 208.6330  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





220.06

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| The Health Ce | nter of Plant | : City |
|---------------|---------------|--------|
|---------------|---------------|--------|

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/2000 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1985/07   |
| Indexed Asset Value  | 8,325,534 |
| FRVS Base Asset:     | 3,420,000 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027600  |
|                      |           |

| Mortgage In:               | formation    |          |  |
|----------------------------|--------------|----------|--|
| Amount: <b>4,050,000.0</b> |              |          |  |
| Type:                      | Variable [3] |          |  |
| < 60% of Base:             | False        |          |  |
| Interest Rate:             | 5.1000       | <b>%</b> |  |
| Chase Rate:                | 6.0000       | <b>%</b> |  |
| Amortization Rate:         | 5.1000       | <b>%</b> |  |
| Interest Only:             | False        |          |  |
| Yearly Payment:            | 531,8        | 96       |  |
| <del>-</del>               |              |          |  |

| Calculation of FRVS Per Diem |                       |          |  |  |  |
|------------------------------|-----------------------|----------|--|--|--|
|                              | Total Amount          | Per Diem |  |  |  |
| 80% Capital(1):              | 6,660,427             | 8.9954   |  |  |  |
| 20% ROE(2):                  | 1,665,107             | 0.7772   |  |  |  |
| Insurance Cost(              | (3): <b>64,965</b>    | 1.0702   |  |  |  |
| Taxes Cost(3):               | 144,800               | 2.3853   |  |  |  |
| Home Office(3)               | ): 0                  | 0.0000   |  |  |  |
| Replacement(38               | <b>§</b> 4): <b>0</b> | 0.0000   |  |  |  |
| Total FRVS P                 | D:                    | 13.2281  |  |  |  |

- (1) 80% Capital (\$6,660,427) amortized at 5.1000% for 20 years Principal & Interest of \$531,896 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$8.9954
- (2) 20% ROE (\$1,665,107) times the ROE factor (0.027600) divided by annual available days (65,700) 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

| ſ | Per Bed Standard Der | termination | Used Per Bed Standard:   | 28,500    |  |
|---|----------------------|-------------|--------------------------|-----------|--|
|   | Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed       | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |  |  |
|--|---|---|----------------------------|-----------------------------------|--|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                                   |  |  |  |
| Operating  | 47.6730   | 47.6730   | 3.4818                     | 44.1912                           |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 96.2960<br>51.0140<br>13.6500<br>0.0000<br>0.0000 | 96.2960<br>51.0140<br>13.2281<br>0.0000<br>0.0000 | 7.0330<br>3.7258<br>0.9661 | 89.2630<br>47.2882<br>12.2620     |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 208.6330  | 208.2111  | 15,2067                    | \$18.3690<br>\$8.6851<br>220.0585 |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





211.13

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### The Health 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  |                                 |
|---|---|--|---|---------------------------------|
| 8475 University Pkwy Pensacola FL 32514 County: Escambia[17] Region: North [1] Area: 1  | 01/01/2011-12/31/2011 Days In CR 365 First Used: 2011/01 Last Used: 2011/07   | Number of Beds:       180         Maximum:       65,700         Max Annualized:       65,700         Total Patient:       63,759 | Superior: 0 Standard: 184 Conditional: 0 Total: 184 |                                 |
| Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 5/28/1987 Acquired Date: 5/28/1987 Entered Medicaid 5/28/1987 Med # Active Date: 1/1/2011 Previous Med # 229571 | Unaudited [3] Initial CR? False  Medicaid Utilization Occupancy: Statewide Low Occupan Medicaid Low Occupan Low Occupancy Adjusts Weighted Low Occ Adju | cy Threshold: 41.94060% ment Factor: 122.35566%  | Inflation   | 600<br>600<br>650<br>600<br>600 |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,299,388       | 3,063,745           | 1,527,444           | 760,211  | 0   | 6,650,788 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 40.2699         | 94.9498             | 47.3377             | 23.5600  |     | 206.1174  |
| 3     | Cost Per Diem Inflated                    | 40.2699         | 94.9498             | 47.3377             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 40.2699         | 94.9498             | 47.3377             | 23.5600  |     | 206.1174  |
| 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                 | 47.7573         | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463         |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795         |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            | 41.6469         |                     | 49.5336             |          |     |           |
| 10b   | Base for line 10a                         | 40.7046         |                     | 48.4128             |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 40.2699         | 94.9498             | 47.3377             | 13.6500  |     | 196.2074  |
| 12/13 | Medicaid Adjustment Rate                  |                 |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 40.2699         | 94.9498             | 47.3377             | 13.6500  |     | 196.2074  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





211.13

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **The Health Center of Pensacola**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 5/28/1987 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1987/01   |
| Indexed Asset Value  | 8,818,554 |
| FRVS Base Asset:     | 3,441,840 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027600  |
|                      |           |

| Mortgage Information       |           |          |  |  |
|----------------------------|-----------|----------|--|--|
| Amount: <b>8,086,035.0</b> |           |          |  |  |
| Type:                      | Fixed [2] |          |  |  |
| < 60% of Base:             | False     |          |  |  |
| Interest Rate:             | 10.7500   | <b>%</b> |  |  |
| Chase Rate:                | 7.7500    | <b>%</b> |  |  |
| Amortization Rate:         | 10.7500   | <b>%</b> |  |  |
| Interest Only:             | False     |          |  |  |
| Yearly Payment:            | 859,4     | 174      |  |  |

| Calculation of FRVS Per Diem |                   |          |  |  |  |
|------------------------------|-------------------|----------|--|--|--|
| ,                            | Total Amount      | Per Diem |  |  |  |
| 80% Capital(1):              | 7,054,843         | 14.5353  |  |  |  |
| 20% ROE(2):                  | 1,763,711         | 0.8232   |  |  |  |
| Insurance Cost(3             | 8): <b>85,541</b> | 1.3416   |  |  |  |
| Taxes Cost(3):               | 66,390            | 1.0413   |  |  |  |
| Home Office(3):              | 0                 | 0.0000   |  |  |  |
| Replacement(3&               | (4): <b>0</b>     | 0.0000   |  |  |  |
| Total FRVS PD                | ):                | 17.7414  |  |  |  |

- (1) 80% Capital (\$7,054,843) amortized at 10.7500% for 20 years Principal & Interest of \$859,474 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$14.5353
- (2) 20% ROE (\$1,763,711) times the ROE factor (0.027600) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.8232
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 28,682    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1986    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120         | Effective PBS Limitation | 3,441,840 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |  |
|--|---|---|----------------------------|-----------------------------------|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                                   |  |  |
| Operating  | 40.2699   | 40.2699   | 2.9411                     | 37.3288                           |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 94.9498<br>47.3377<br>13.6500<br>0.0000<br>0.0000 | 94.9498<br>47.3377<br>17.7414<br>0.0000<br>0.0000 | 6.9347<br>3.4573<br>1.2957 | 88.0151<br>43.8804<br>16.4457     |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 196.2074  | 200.2988  | 14.6288                    | \$16.7740<br>\$8.6851<br>211.1291 |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





216.24

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Parkway Health & Rehab

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       |
|--------------------------------|----------------------------|---------------------------------|-----------------|------------|
| 800 SE Central Pkwy            | 01/01/2011-12/31/2011      | Number of Beds: 177             | Superior:       | 0          |
| Stuart FL 34994                | Days In CR 365             | Maximum: <b>64,605</b>          | Standard:       | 184        |
| County: Martin[43]             | First Used: <b>2011/01</b> | Max Annualized: 64,605          |                 | 0          |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient: 59,812           |                 | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>14,458</b>         | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: <b>34,61</b> 4        | FY Index:       | 1.25344236 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 57.87133%                       | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 92.58107%                       | Cost:           | 1.00000000 |
| Open Date: 10/10/1989          | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> % |                 | 1.01620550 |
| Acquired Date: 10/10/1989      | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> % | DC FY Index:    | 1.19100000 |
| Entered Medicaid 3/22/1990     | Low Occupancy Adjustn      | nent Factor: 116.72668%         | DC F T Index:   | 1.19750000 |
| Med # Active Date: 1/1/2011    | Weighted Low Occ Adju      | ustment Factor: 100.00000%      | DC Inflation:   |            |
| Previous Med # <b>228885</b>   |                            |                                 |                 | 1.00000000 |
|                                |                            |                                 | PS Target:      | 1.02315072 |

|       | Rate Calculations  |           |           |           |           |     |           |
|-------|--|-----------|-----------|-----------|-----------|-----|-----------|
| Item  | Description  | Operating | Direct    | InDirect  | Property  | ROE | Totals    |
| 1     | Total Cost   | 1,496,648 | 3,447,198 | 1,864,528 | 1,073,034 | 0   | 7,881,408 |
| 1a    | Audit Adjustments  |           |           |           |           |     |           |
| 2     | Cost Per Diem  | 43.2382   | 99.5897   | 53.8663   | 31.0000   |     | 227.6942  |
| 3     | Cost Per Diem Inflated   | 43.2382   | 99.5897   | 53.8663   |           |     |           |
| 4     | Low Occupancy Adjustment   |           |           |           |           |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 43.2382   | 99.5897   | 53.8663   | 31.0000   |     | 227.6942  |
| 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  | 51.5193   | 97.3713   | 64.0999   | 13.6500   |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 50.3378   |           | 56.8989   |           |     |           |
| 10    | Target Rate Class Ceiling  | 51.1535   |           | 57.8210   |           |     |           |
| 10a   | New Provider Target Limitation   | 44.9060   |           | 56.9096   |           |     |           |
| 10b   | Base for line 10a  | 43.8899   |           | 55.6219   |           |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 43.2382   | 97.3713   | 53.8663   | 13.6500   |     | 208.1258  |
| 12/13 | Medicaid Adjustment Rate   |           |           |           |           |     |           |
| 14    | Prospective Per Diem 11  | 43.2382   | 97.3713   | 53.8663   | 13.6500   |     | 208.1258  |
| 15    | Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |           |     |           |





216.24

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Parkway Health & Rehab

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 3/22/1990 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1989/07   |
| Indexed Asset Value   | 6,296,549 |
| FRVS Base Asset:      | 3,101,384 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027600  |
|                       |           |

| Mortgage In:          | Mortgage Information |  |  |  |  |
|-----------------------|----------------------|--|--|--|--|
| Amount: 10,937,005.00 |                      |  |  |  |  |
| Type: Variable [3]    |                      |  |  |  |  |
| < 60% of Base:        | False                |  |  |  |  |
| Interest Rate:        | 7.2800 %             |  |  |  |  |
| Chase Rate:           | 9.5000 %             |  |  |  |  |
| Amortization Rate:    | 7.2800 %             |  |  |  |  |
| Interest Only:        | False                |  |  |  |  |
| Yearly Payment:       | 478,857              |  |  |  |  |

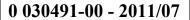
| Calculation of FRVS Per Diem |                           |          |  |  |
|------------------------------|---------------------------|----------|--|--|
|                              | Total Amount              | Per Diem |  |  |
| 80% Capital(1):              | 5,037,239                 | 8.2356   |  |  |
| 20% ROE(2):                  | 1,259,310                 | 0.5978   |  |  |
| Insurance Cost(              | (3): <b>90,464</b>        | 1.5125   |  |  |
| Taxes Cost(3):               | 113,565                   | 1.8987   |  |  |
| Home Office(3)               | ): 0                      | 0.0000   |  |  |
| Replacement(3                | <b>&amp;</b> 4): <b>0</b> | 0.0000   |  |  |
| Total FRVS P                 | D:                        | 12.2446  |  |  |

- (1) 80% Capital (\$5,037,239) amortized at 7.2800% for 20 years Principal & Interest of \$478,857 divided by annual available days (64,605) divided by Occup. Adj. (0.9000) = \$8.2356
- (2) 20% ROE (\$1,259,310) times the ROE factor (0.027600) divided by annual available days (64,605) divided by Occup. Adj. (0.9000) = \$0.5978
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| ſ | Per Bed Standard Det | ermination | Used Per Bed Standard:   | 29,821    |  |
|---|----------------------|------------|--------------------------|-----------|--|
|   | Comparison Date:     | 1/1/1989   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed       | 104        | Effective PBS Limitation | 3,101,384 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |
|--|---|---|----------------------------|-----------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |
| Operating  | 43.2382   | 43.2382   | 3.1579                     | 40.0803                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 97.3713<br>53.8663<br>13.6500<br>0.0000<br>0.0000 | 97.3713<br>53.8663<br>12.2446<br>0.0000<br>0.0000 | 7.1115<br>3.9341<br>0.8943 | 90.2598<br>49.9322<br>11.3503     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 208.1258  | 206.7204  | 15.0978                    | \$15.9314<br>\$8.6851<br>216.2391 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





215.83

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### The Health Center of Merritt Island

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         |            |
|---------------------------------|----------------------------|-----------------------------------|-----------------|------------|
| 500 Crockett Boulevard          | 01/01/2011-12/31/2011      | Number of Beds: 180               | Superior:       | 0          |
| Merritt Island FL 32953         | Days In CR 365             | Maximum: <b>65,700</b>            | Standard:       | 184        |
| County: Brevard[5]              | First Used: <b>2011/01</b> | Max Annualized: 65,700            | Conditional:    | 0          |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient: 59,116             | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>16,117</b>           | Inflati         | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>23,978</b>           | FY Index:       | 1.25344236 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 40.56093%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 89.97869%                         | Cost:           | 1.00000000 |
| Open Date: 6/1/1990             | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target:         | 1.01620550 |
| Acquired Date: 6/1/1990         | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index:    | 1.19100000 |
| Entered Medicaid 8/1/1990       | Low Occupancy Adjustr      | ment Factor: 113.44559%           | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2011     | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:   | 1.00000000 |
| Previous Med # <b>226700</b>    |                            |                                   |                 |            |
|                                 |                            | 1 1 2                             | PS Target:      | 1.02315072 |

|       |   | -         | Rate Calculations |           |          |     |           |
|-------|---|-----------|-------------------|-----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct            | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost  | 1,006,697 | 2,333,155         | 1,318,189 | 815,732  | 0   | 5,473,773 |
| 1a    | Audit Adjustments   |           |                   |           |          |     |           |
| 2     | Cost Per Diem   | 41.9842   | 97.3040           | 54.9749   | 34.0200  |     | 228.2831  |
| 3     | Cost Per Diem Inflated  | 41.9842   | 97.3040           | 54.9749   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |                   |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 41.9842   | 97.3040           | 54.9749   | 34.0200  |     | 228.2831  |
| 5a    | Interim Adjustment  |           |                   |           |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |                   |           |          |     |           |
| 6     | Prior Semester: Provider Target Base  |           |                   |           |          |     |           |
| 7     | Provider Target Rate  |           |                   |           |          |     |           |
| 7a    | Interim Adjustment  |           |                   |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |                   |           |          |     |           |
| 8     | Cost Based Class Ceilings   | 49.6383   | 96.2960           | 61.3044   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 47.7921   |                   | 55.1439   |          |     |           |
| 10    | Target Rate Class Ceiling   | 48.5666   |                   | 56.0375   |          |     |           |
| 10a   | New Provider Target Limitation  | 44.2213   |                   | 56.2439   |          |     |           |
| 10b   | Base for line 10a   | 43.2207   |                   | 54.9713   |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 41.9842   | 96.2960           | 54.9749   | 13.6500  |     | 206.9051  |
| 12/13 | Medicaid Adjustment Rate  |           |                   |           |          |     |           |
| 14    | Prospective Per Diem 11   | 41.9842   | 96.2960           | 54.9749   | 13.6500  |     | 206.9051  |
| 15    | Inflated Usual & Customary Charge  Usual and Customary Limitations not applied after 7/1/2002 |           |                   |           |          |     |           |





215.83

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### The Health Center of Merritt Island

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 8/1/1990  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1990/01   |
| Indexed Asset Value    | 7,865,944 |
| FRVS Base Asset:       | 3,602,760 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.027600  |
|                        |           |

| Mortgage In:                | Mortgage Information |          |  |  |  |  |
|-----------------------------|----------------------|----------|--|--|--|--|
| Amount: <b>6,886,699.00</b> |                      |          |  |  |  |  |
| Type: Variable [3]          |                      |          |  |  |  |  |
| < 60% of Base:              | False                |          |  |  |  |  |
| Interest Rate:              | 7.4700               | <b>%</b> |  |  |  |  |
| Chase Rate:                 | 8.8800               | <b>%</b> |  |  |  |  |
| Amortization Rate:          | 7.4700               | <b>%</b> |  |  |  |  |
| Interest Only: False        |                      |          |  |  |  |  |
| Yearly Payment: 606,944     |                      |          |  |  |  |  |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |  |  |
|-----------------|------------------------------|----------|--|--|--|--|
|                 | Total Amount                 | Per Diem |  |  |  |  |
| 80% Capital(1): | 6,292,755                    | 10.2646  |  |  |  |  |
| 20% ROE(2):     | 1,573,189                    | 0.7343   |  |  |  |  |
| Insurance Cost( | (3): <b>56,389</b>           | 0.9539   |  |  |  |  |
| Taxes Cost(3):  | 104,765                      | 1.7722   |  |  |  |  |
| Home Office(3)  | ): 0                         | 0.0000   |  |  |  |  |
| Replacement(38  | <b>§</b> 4): <b>0</b>        | 0.0000   |  |  |  |  |
| Total FRVS P    | D:                           | 13.7250  |  |  |  |  |

- (1) 80% Capital (\$6,292,755) amortized at 7.4700% for 20 years Principal & Interest of \$606,944 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$10.2646
- (2) 20% ROE (\$1,573,189) times the ROE factor (0.027600) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.7343
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |          | Used Per Bed Standard:   | 30,023    |  |
|--------------------------------|----------|--------------------------|-----------|--|
| Comparison Date:               | 7/1/1989 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 120      | Effective PBS Limitation | 3,602,760 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost  | FRVS MTA* Final Component                         |                            |                               |  |  |
| Operating  | 41.9842   | 41.9842   | 3.0663                     | 38.9179                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 96.2960<br>54.9749<br>13.6500<br>0.0000<br>0.0000 | 96.2960<br>54.9749<br>13.7250<br>0.0000<br>0.0000 | 7.0330<br>4.0151<br>1.0024 | 89.2630<br>50.9598<br>12.7226 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$15.2820<br>\$8.6851         |  |  |
| Totals   | 206.9051  | 206.9801  | 15.1168                    | 215.8304                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





208.58

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### The Health Center of Lake City

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]

| <u> </u>                              | L J                        |                                | V \ /           |            |
|---------------------------------------|----------------------------|--------------------------------|-----------------|------------|
| Provider Information Cost Report (CR) |                            | Patient Days                   | Ratings I       | Days       |
| 560 S.W. McFarlane Ave.               | 10/01/2010-09/30/2011      | Number of Beds: 120            | Superior:       | 0          |
| Lake City FL 32025                    | Days In CR 365             | Maximum: <b>43,800</b>         | Standard:       | 184        |
| County: Columbia[12]                  | First Used: <b>2011/01</b> | Max Annualized: 43,800         |                 | 0          |
| Region: North [1] Area: 3             | Last Used: <b>2011/07</b>  | Total Patient: 42,365          | Total:          | 184        |
| Control Private For profit [1]        | Unaudited [3]              | Medicare: 11,452               | Inflati         | on         |
| Current Class North Large [2]         | Initial CR? False          | Medicaid: <b>26,440</b>        | FY Index:       | 1.24644001 |
| Class at 1/94: North Large [2]        | Medicaid Utilization       | 62.41001%                      | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]          | Occupancy:                 | 96.72375%                      | Cost:           | 1.00000000 |
| Open Date: 5/26/1992                  | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b> | Target:         | 1.01620550 |
| Acquired Date: 5/26/1992              | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b> | DC FY Index:    | 1.18650000 |
| Entered Medicaid 5/26/1992            | Low Occupancy Adjustr      | ment Factor: <b>121.94979%</b> | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2011           | Weighted Low Occ Adju      | ustment Factor: 100.0000%      | DC Inflation:   | 1.00000000 |
| Previous Med # <b>226173</b>          |                            |                                |                 |            |
|                                       |                            |                                | PS Target:      | 1.02315072 |
|                                       |                            |                                |                 |            |

|       | Rate Calculations   |           |           |           |          |     |           |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost  | 1,096,438 | 2,492,583 | 1,231,136 | 887,062  | 0   | 5,707,219 |
| 1a    | Audit Adjustments   |           |           |           |          |     |           |
| 2     | Cost Per Diem   | 41.4689   | 94.2732   | 46.5634   | 33.5500  |     | 215.8555  |
| 3     | Cost Per Diem Inflated  | 41.4689   | 94.2732   | 46.5634   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 41.4689   | 94.2732   | 46.5634   | 33.5500  |     | 215.8555  |
| 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   | 47.7573   | 95.2206   | 58.5089   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 45.2463   |           | 53.4956   |          |     |           |
| 10    | Target Rate Class Ceiling   | 45.9795   |           | 54.3625   |          |     |           |
| 10a   | New Provider Target Limitation  | 42.6645   |           | 49.1325   |          |     |           |
| 10b   | Base for line 10a   | 41.6991   |           | 48.0208   |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 41.4689   | 94.2732   | 46.5634   | 13.6500  |     | 195.9555  |
| 12/13 | Medicaid Adjustment Rate  |           |           |           |          |     |           |
| 14    | Prospective Per Diem 11   | 41.4689   | 94.2732   | 46.5634   | 13.6500  |     | 195.9555  |
| 15    | Inflated Usual & Customary Charge  Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





208.58

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **The Health Center of Lake City**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 5/1/1999  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1992/01   |
| Indexed Asset Value    | 5,333,423 |
| FRVS Base Asset:       | 1,859,160 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.027600  |
|                        |           |

| Mortgage In:       | Mortgage Information |          |  |  |  |
|--------------------|----------------------|----------|--|--|--|
| Amount:            | 5,815,265            | 5.00     |  |  |  |
| Type: Fixed [2]    |                      |          |  |  |  |
| < 60% of Base:     | False                |          |  |  |  |
| Interest Rate:     | 10.7500              | <b>%</b> |  |  |  |
| Chase Rate:        | 7.7500               | <b>%</b> |  |  |  |
| Amortization Rate: | 10.7500              | <b>%</b> |  |  |  |
| Interest Only:     | False                |          |  |  |  |
| Yearly Payment:    | 519,8                | 306      |  |  |  |

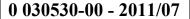
| Calculation of FRVS Per Diem |           |          |  |  |  |  |  |
|------------------------------|-----------|----------|--|--|--|--|--|
| Total                        | al Amount | Per Diem |  |  |  |  |  |
| 80% Capital(1):              | 4,266,738 | 13.1864  |  |  |  |  |  |
| 20% ROE(2):                  | 1,066,685 | 0.7468   |  |  |  |  |  |
| Insurance Cost(3):           | 19,796    | 0.4673   |  |  |  |  |  |
| Taxes Cost(3):               | 101,634   | 2.3990   |  |  |  |  |  |
| Home Office(3):              | 0         | 0.0000   |  |  |  |  |  |
| Replacement(3&4):            | 0         | 0.0000   |  |  |  |  |  |
| Total FRVS PD:               |           | 16.7995  |  |  |  |  |  |

- (1) 80% Capital (\$4,266,738) amortized at 10.7500% for 20 years Principal & Interest of \$519,806 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.1864
- (2) 20% ROE (\$1,066,685) times the ROE factor (0.027600) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7468
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |          | Used Per Bed Standard:   | 30,986    |  |
|--------------------------------|----------|--------------------------|-----------|--|
| Comparison Date:               | 7/1/1991 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 60       | Effective PBS Limitation | 1,859,160 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |  |
| Operating  | 41.4689   | 41.4689   | 3.0287                     | 38.4402                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 94.2732<br>46.5634<br>13.6500<br>0.0000<br>0.0000 | 94.2732<br>46.5634<br>16.7995<br>0.0000<br>0.0000 | 6.8853<br>3.4008<br>1.2270 | 87.3879<br>43.1626<br>15.5725 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$15.3306<br>\$8.6851         |  |  |
| Totals   | 195.9555  | 199.1050  | 14.5418                    | 208.5789                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





224.26

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Imperial 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       |
|--------------------------------|----------------------------|---------------------------------|-----------------|------------|
| 900 Imperial Golf Course       | 10/01/2010-09/30/2011      | Number of Beds: 113             | Superior:       | 0          |
| Naples FL 34110                | Days In CR 365             | Maximum: <b>41,245</b>          | Standard:       | 184        |
| County: Collier[11]            | First Used: <b>2011/01</b> | Max Annualized: 41,245          |                 | 0          |
| Region: South[2] Area: 8       | Last Used: <b>2011/07</b>  | Total Patient: 36,651           | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 13,728                | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: <b>18,709</b>         | FY Index:       | 1.24644001 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 51.04636%                       | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 88.86168%                       | Cost:           | 1.00000000 |
| Open Date: 6/1/1991            | Statewide Low Occupan      | rey Threshold: <b>79.31440%</b> | Target:         | 1.01620550 |
| Acquired Date: 6/1/1991        | Medicaid Low Occupan       | cy Threshold: <b>41.94060%</b>  | DC FY Index:    | 1.18650000 |
| Entered Medicaid 6/1/1991      | Low Occupancy Adjusti      | ment Factor: 112.03725%         | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2011    | Weighted Low Occ Adju      | ustment Factor: 100.0000%       | DC Inflation:   | 1.00000000 |
| Previous Med # <b>226378</b>   |                            |                                 |                 |            |
|                                |                            |                                 | PS Target:      | 1.02315072 |

Rate Calculations Item Description Operating Direct InDirect Property ROE Totals 1 Total Cost 945,056 1,129,980 741,251 0 4,724,534 1,908,247 1a Audit Adjustments 2 39.6200 50.5134 101.9962 60.3977 Cost Per Diem 252.5273 3 50.5134 101.9962 60.3977 Cost Per Diem Inflated 4 Low Occupancy Adjustment 5 101.9962 39.6200 Occupancy Adjusted/Inflated Per Diem 50.5134 60.3977 252.5273 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 13.6500 Cost Based Class Ceilings 51.5193 97.3713 64.0999 9 56.8989 Prior Semester: Class Ceiling Target Base 50.3378 10 57.8210 Target Rate Class Ceiling 51.1535 10a New Provider Target Limitation 50.3291 58.2162 10b | Base for line 10a 49.1903 56.8989 11 Lesser of 5,7,8,10, 10a 50.3291 97.3713 57.8210 13.6500 219.1714 12/13 Medicaid Adjustment Rate 14 13.6500 Prospective Per Diem 11 50.3291 97.3713 57.8210 219.1714 Usual and Customary Limitations not applied after 7/1/2002 15

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

Inflated Usual & Customary Charge





224.26

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Imperial Health Care Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 6/1/1991  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1991/01   |
| Indexed Asset Value    | 4,292,272 |
| FRVS Base Asset:       | 1,821,120 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.027600  |
|                        |           |

| 7.0                         |                  |  |  |  |  |
|-----------------------------|------------------|--|--|--|--|
| Mortgage In                 | formation        |  |  |  |  |
| Amount: <b>4,464,928.00</b> |                  |  |  |  |  |
| Type:                       | Variable [3]     |  |  |  |  |
| < 60% of Base:              | False            |  |  |  |  |
| Interest Rate:              | 8.2640 %         |  |  |  |  |
| Chase Rate:                 | 6.2170 %         |  |  |  |  |
| Amortization Rate:          | 8.2170 %         |  |  |  |  |
| Interest Only: False        |                  |  |  |  |  |
| Yearly Payment:             | Payment: 350,248 |  |  |  |  |

| Calculation of FRVS Per Diem |             |          |  |  |  |
|------------------------------|-------------|----------|--|--|--|
| To                           | otal Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 3,433,818   | 9.4354   |  |  |  |
| 20% ROE(2):                  | 858,454     | 0.6383   |  |  |  |
| Insurance Cost(3):           | 48,040      | 1.3107   |  |  |  |
| Taxes Cost(3):               | 54,205      | 1.4790   |  |  |  |
| Home Office(3):              | 0           | 0.0000   |  |  |  |
| Replacement(3&4)             | ): 0        | 0.0000   |  |  |  |
| Total FRVS PD:               |             | 12.8634  |  |  |  |

- (1) 80% Capital (\$3,433,818) amortized at 8.2170% for 20 years Principal & Interest of \$350,248 divided by annual available days (41,245) divided by Occup. Adj. (0.9000) = \$9.4354
- (2) 20% ROE (\$858,454) times the ROE factor (0.027600) divided by annual available days (41,245) divided by Occup. Adj. (0.9000) = \$0.6383
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Der | termination | Used Per Bed Standard:   | 30,352    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1990    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60          | Effective PBS Limitation | 1,821,120 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost FRVS MTA* Final Component                    |   |                            |                               |  |  |
| Operating  | 50.3291   | 50.3291   | 3.6758                     | 46.6533                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 97.3713<br>57.8210<br>13.6500<br>0.0000<br>0.0000 | 97.3713<br>57.8210<br>12.8634<br>0.0000<br>0.0000 | 7.1115<br>4.2230<br>0.9395 | 90.2598<br>53.5980<br>11.9239 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 210 1714  | 210 2040  | 17.0400                    | \$13.1405<br>\$8.6851         |  |  |
| Totals   | 219.1714  | 218.3848  | 15.9498                    | 224.2606                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





215.74

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### The Health Center of Daytona Beach

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]

| <u> </u>                       | L J                        |                                  | V \ /           |            |
|--------------------------------|----------------------------|----------------------------------|-----------------|------------|
| Provider Information           | Cost Report (CR)           | Patient Days                     | Ratings         | Days       |
| 550 National Healthcare Driv   | 10/01/2010-09/30/2011      | Number of Beds: 73               | Superior:       | 0          |
| Daytona Beach FL 32114         | Days In CR 365             | Maximum: <b>26,645</b>           | Standard:       | 184        |
| County: Volusia[64]            | First Used: <b>2011/01</b> | Max Annualized: 26,645           | Conditional:    | 0          |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient: 24,284            | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 13,085                 | Inflati         | on         |
| Current Class North Small [1]  | Initial CR? False          | Medicaid: <b>4,901</b>           | FY Index:       | 1.24644001 |
| Class at 1/94: North Small [1] | Medicaid Utilization       | 20.18201%                        | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 91.13905%                        | Cost:           | 1.00000000 |
| Open Date: 7/11/1996           | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>   | Target:         | 1.01620550 |
| Acquired Date: 7/11/1996       | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>   | DC FY Index:    | 1.18650000 |
| Entered Medicaid 7/11/1996     | Low Occupancy Adjustr      | ment Factor: 114.90858%          | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2011    | Weighted Low Occ Adju      | ustment Factor: <b>100.0000%</b> | DC Inflation:   | 1.00000000 |
| Previous Med # <b>229091</b>   |                            |                                  |                 |            |
|                                |                            |                                  | PS Target:      | 1.02315072 |
|                                |                            |                                  |                 |            |

|       | Rate Calculations   |           |         |          |          |     |           |
|-------|---|-----------|---------|----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct  | InDirect | Property | ROE | Totals    |
| 1     | Total Cost  | 263,375   | 452,902 | 309,008  | 162,027  | 0   | 1,187,312 |
| 1a    | Audit Adjustments   |           |         |          |          |     |           |
| 2     | Cost Per Diem   | 53.7390   | 92.4101 | 63.0500  | 33.0600  |     | 242.2591  |
| 3     | Cost Per Diem Inflated  | 53.7390   | 92.4101 | 63.0500  |          |     |           |
| 4     | Low Occupancy Adjustment  |           |         |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 53.7390   | 92.4101 | 63.0500  | 33.0600  |     | 242.2591  |
| 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   | 53.6870   | 92.6766 | 66.4586  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 48.4247   |         | 58.4725  |          |     |           |
| 10    | Target Rate Class Ceiling   | 49.2094   |         | 59.8127  |          |     |           |
| 10a   | New Provider Target Limitation  | 49.4993   |         | 59.8262  |          |     |           |
| 10b   | Base for line 10a   | 48.3793   |         | 58.4725  |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 49.2094   | 92.4101 | 59.8127  | 13.6500  |     | 215.0822  |
| 12/13 | Medicaid Adjustment Rate  |           |         |          |          |     |           |
| 14    | Prospective Per Diem 11   | 49.2094   | 92.4101 | 59.8127  | 13.6500  |     | 215.0822  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |         |          |          |     |           |





215.74

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **The Health Center of Daytona Beach**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 7/11/1996 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1996/07   |
| Indexed Asset Value  | 2,453,294 |
| FRVS Base Asset:     | 2,162,820 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027600  |
|                      |           |

| Mortgage Information |          |          |  |  |
|----------------------|----------|----------|--|--|
| Amount: <b>0.00</b>  |          |          |  |  |
| Type:                | None [1] |          |  |  |
| < 60% of Base:       | True     |          |  |  |
| Interest Rate:       | 8.2500   | <b>%</b> |  |  |
| Chase Rate:          | 8.2500   | <b>%</b> |  |  |
| Amortization Rate:   | 8.2500   | <b>%</b> |  |  |
| Interest Only:       | True     |          |  |  |
| Yearly Payment:      | 160      | ,418     |  |  |

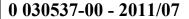
| Calculation of FRVS Per Diem |           |          |  |  |
|------------------------------|-----------|----------|--|--|
| Tot                          | al Amount | Per Diem |  |  |
| 80% Capital(1):              | 1,962,635 | 6.6895   |  |  |
| 20% ROE(2):                  | 490,659   | 0.5647   |  |  |
| Insurance Cost(3):           | 25,952    | 1.0687   |  |  |
| Taxes Cost(3):               | 76,768    | 3.1613   |  |  |
| Home Office(3):              | 0         | 0.0000   |  |  |
| Replacement(3&4):            | 0         | 0.0000   |  |  |
| Total FRVS PD:               |           | 11.4842  |  |  |

- (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 (0.027600) divided by annual available days (26,645) divided by Occup. Adj. (0.9000) = \$0.5647
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 36,047    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1996    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60          | Effective PBS Limitation | 2,162,820 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                  |  |
|--|---|---|----------------------------|----------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                  |  |
| Operating  | 49.2094   | 49.2094   | 3.5940                     | 45.6154                          |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 92.4101<br>59.8127<br>13.6500<br>0.0000<br>0.0000 | 92.4101<br>59.8127<br>11.4842<br>0.0000<br>0.0000 | 6.7492<br>4.3684<br>0.8388 | 85.6609<br>55.4443<br>10.6454    |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 215.0822  | 212.9164  | 15.5504                    | \$9.6891<br>\$8.6851<br>215.7402 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





15

## Florida Agency For Health Care Administration

226.12

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Health Center of Coconut Creek**

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       |
|--------------------------------|----------------------------|------------------------|-------|-----------------|------------|
| 4125 W. Sample Road            | 10/01/2010-09/30/2011      | Number of Beds: 120    |       | Superior:       | 0          |
| Coconut Creek FL 33073         | Days In CR 365             | Maximum: 43            | ,800  | Standard:       | 184        |
| County: Broward[6]             | First Used: <b>2011/01</b> | Max Annualized: 43     | ,800  | Conditional:    | 0          |
| Region: South[2] Area: 10      | Last Used: <b>2011/07</b>  | Total Patient: 39      | ,424  | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 13           | 3,276 | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: 13           | 3,480 | FY Index:       | 1.24644001 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 34.192                 | 37%   | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 90.009                 | 14%   | Cost:           | 1.00000000 |
| Open Date: 12/9/1997           | Statewide Low Occupan      | cy Threshold: 79.314   | 40%   | Target:         | 1.01620550 |
| Acquired Date: 12/9/1997       | Medicaid Low Occupand      | cy Threshold: 41.940   | 60%   | DC FY Index:    | 1.18650000 |
| Entered Medicaid 12/9/1997     | Low Occupancy Adjustr      | nent Factor: 113.483   | 98%   | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2011    | Weighted Low Occ Adju      | stment Factor: 100.000 | 00%   | DC Inflation:   |            |
| Previous Med # <b>226581</b>   |                            |                        |       |                 | 1.00000000 |
|                                |                            |                        |       | PS Target:      | 1.02315072 |

Rate Calculations Item Description Operating Direct InDirect Property ROE Totals 1 Total Cost 758,674 0 666,429 1,338,437 556,724 3,320,264 1a Audit Adjustments 2 49.4384 99.2906 56.2815 41.3000 246.3105 Cost Per Diem 3 99.2906 56.2815 Cost Per Diem Inflated 49.4384 4 Low Occupancy Adjustment 5 41.3000 Occupancy Adjusted/Inflated Per Diem 49.4384 99.2906 56.2815 246.3105 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 13,6500 Cost Based Class Ceilings 51.5193 97.3713 64.0999 9 Prior Semester: Class Ceiling Target Base 50.3378 56.8989 10 57.8210 Target Rate Class Ceiling 51.1535 10a New Provider Target Limitation 49.8602 58.1119 10b | Base for line 10a 48.7320 56.7970 11 Lesser of 5,7,8,10, 10a 49.4384 97.3713 56.2815 13.6500 216.7412 12/13 Medicaid Adjustment Rate 14 13.6500 Prospective Per Diem 11 49.4384 97.3713 56.2815 216.7412 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.

Inflated Usual & Customary Charge





226.12

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Health Center of Coconut Creek**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 12/9/1997 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1997/07   |
| Indexed Asset Value  | 5,072,539 |
| FRVS Base Asset:     | 4,444,920 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027600  |
|                      |           |

| Mortgage Information |          |          |  |  |  |
|----------------------|----------|----------|--|--|--|
| Amount:              |          | 0.00     |  |  |  |
| Type:                | None [1] |          |  |  |  |
| < 60% of Base:       | True     |          |  |  |  |
| Interest Rate:       | 8.5000   | %        |  |  |  |
| Chase Rate:          | 8.5000   | %        |  |  |  |
| Amortization Rate:   | 8.5000   | <b>%</b> |  |  |  |
| Interest Only:       | True     |          |  |  |  |
| Yearly Payment:      | 341,     | 834      |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |
|------------------------------|-----------|----------|--|--|
| Tot                          | al Amount | Per Diem |  |  |
| 80% Capital(1):              | 4,058,031 | 8.6716   |  |  |
| 20% ROE(2):                  | 1,014,508 | 0.7103   |  |  |
| Insurance Cost(3):           | 53,896    | 1.3671   |  |  |
| Taxes Cost(3):               | 224,289   | 5.6891   |  |  |
| Home Office(3):              | 0         | 0.0000   |  |  |
| Replacement(3&4):            | 0         | 0.0000   |  |  |
| Total FRVS PD:               |           | 16.4381  |  |  |

- (1) 80% Capital (\$4,058,031) amortized at 8.5000% for 20 years Interest of \$341,834 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.6716
- (2) 20% ROE (\$1,014,508) times the ROE factor ( 0.027600) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7103
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 37,041    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1997    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120         | Effective PBS Limitation | 4,444,920 |  |

|  | Comparison of Re                                  | imbursement u                                     | nder Cost vs.              | FRVS                          |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 49.4384   | 49.4384   | 3.6107                     | 45.8277                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 97.3713<br>56.2815<br>13.6500<br>0.0000<br>0.0000 | 97.3713<br>56.2815<br>16.4381<br>0.0000<br>0.0000 | 7.1115<br>4.1105<br>1.2006 | 90.2598<br>52.1710<br>15.2375 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$13.9349<br>\$8.6851         |  |
| Totals   | 216.7412  | 219.5293  | 16.0333                    | 226.1160                      |  |

| *Medicaid | Trend | Adjustr | nent: |
|-----------|-------|---------|-------|
|-----------|-------|---------|-------|





15

## Florida Agency For Health Care Administration

224.31

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Charlotte Harbor Health Care**

Type of Cost Report:Interim Change of Ownership [1] - Budget Type of Cost:Estimated[1] Type of Rate:Interim[2] Interim Component effective date:07/01/2009

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 D       | Days       | Ratings Days    |            |
|--------------------------------|----------------------------|-----------------|------------|-----------------|------------|
| 4000 Kings Highway             | 10/01/2010-09/30/2011      | Number of Beds: | 180        | Superior:       | 0          |
| Port Charlotte FL 33980        | Days In CR 365             | Maximum:        | 65,700     | Standard:       | 184        |
| County: Charlotte[8]           | First Used: <b>2011/01</b> | Max Annualized: | 65,700     | Conditional:    | 0          |
| Region: South[2] Area: 8       | Last Used: <b>2011/07</b>  | Total Patient:  | 57,619     | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:       | 14,730     | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid:       | 27,199     | FY Index:       | 1.24644001 |
| Class at 1/94: South Large [4] | Medicaid Utilization       |                 | 47.20492%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 |                 | 87.70015%  | Cost:           | 1.00000000 |
| Open Date: 4/25/1994           | Statewide Low Occupan      | cy Threshold:   | 79.31440%  | Target:         | 1.01620550 |
| Acquired Date: 4/25/1994       | Medicaid Low Occupand      | cy Threshold:   | 41.94060%  | DC FY Index:    | 1.18650000 |
| Entered Medicaid 6/2/1994      | Low Occupancy Adjustr      | ment Factor: 1  | 110.57280% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2011    | Weighted Low Occ Adju      |                 | 100.00000% | DC Inflation:   | 1.00000000 |
| Previous Med # <b>226327</b>   |                            | 7/1             | 1/2009     |                 |            |
|                                |                            | laulations      |            | PS Target:      | 1.02315072 |

Rate Calculations Description InDirect ROE Totals Item Operating Direct Property 1 1,419,601 0 6,230,262 Total Cost 1,382,765 746,885 2,681,011 **Audit Adjustments** 2 50.8388 98.5702 52.1931 27.4600 229.0621 Cost Per Diem 3 50.8388 98.5702 52.1931 Cost Per Diem Inflated 4 Low Occupancy Adjustment 5 Occupancy Adjusted/Inflated Per Diem 50.8388 98.5702 52.1931 27.4600 229.0621 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 97.3713 64.0999 13.6500 51.5193 Cost Based Class Ceilings 9 56.8989 Prior Semester: Class Ceiling Target Base 50.3378 10 Target Rate Class Ceiling 51.1535 57.8210 10a New Provider Target Limitation 51.5032 53.6416 10b Base for line 10a 50.3378 52.4279 11 Lesser of 5,7,8,10, 10a 50.8388 97.3713 52.1931 13.6500 214.0532 12/13Medicaid Adjustment Rate 14 Prospective Per Diem 11 50.8388 97.3713 52.1931 13.6500 214.0532 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.

Inflated Usual & Customary Charge





224.31

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Charlotte Harbor Health Care**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 6/2/1994  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1994/01   |
| Indexed Asset Value   | 7,791,174 |
| FRVS Base Asset:      | 5,985,900 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027600  |
|                       |           |

| Mortgage Information  |              |   |  |
|-----------------------|--------------|---|--|
| Amount: 11,057,639.00 |              |   |  |
| Type:                 | Variable [3] |   |  |
| < 60% of Base:        | False        |   |  |
| Interest Rate:        | 8.0000 %     | D |  |
| Chase Rate:           | 8.5000 %     | D |  |
| Amortization Rate:    | 8.0000 %     | D |  |
| Interest Only:        | False        |   |  |
| Yearly Payment:       | 625,618      |   |  |

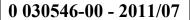
| Calculation of FRVS Per Diem |              |         |  |  |
|------------------------------|--------------|---------|--|--|
| Tot                          | Total Amount |         |  |  |
| 80% Capital(1):              | 6,232,939    | 10.5804 |  |  |
| 20% ROE(2):                  | 1,558,235    | 0.7273  |  |  |
| Insurance Cost(3):           | 98,675       | 1.7125  |  |  |
| Taxes Cost(3):               | 133,510      | 2.3171  |  |  |
| Home Office(3):              | 0            | 0.0000  |  |  |
| Replacement(3&4):            | 0            | 0.0000  |  |  |
| Total FRVS PD:               |              | 15.3373 |  |  |

- (1) 80% Capital (\$6,232,939) amortized at 8.0000% for 20 years Principal & Interest of \$625,618 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$10.5804
- (2) 20% ROE (\$1,558,235) times the ROE factor (0.027600) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.7273
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| - | <u>`</u>             |            |                          |           |  |
|---|----------------------|------------|--------------------------|-----------|--|
|   | Per Bed Standard Det | ermination | Used Per Bed Standard:   | 33,255    |  |
|   | Comparison Date:     | 7/1/1993   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed       | 180        | Effective PBS Limitation | 5,985,900 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |
|--|---|---|----------------------------|-------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |
| Operating  | 50.8388   | 50.8388   | 3.7130                     | 47.1258                       |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 97.3713<br>52.1931<br>13.6500<br>0.0000<br>0.0000 | 97.3713<br>52.1931<br>15.3373<br>0.0000<br>0.0000 | 7.1115<br>3.8119<br>1.1202 | 90.2598<br>48.3812<br>14.2171 |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 214.0522  | 215 7405  |                            | \$15.6389<br>\$8.6851         |
| Totals   | 214.0532  | 215.7405  | 15.7566                    | 224.3079                      |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





216.28

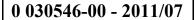
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Bavonet Point Health & 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               |     |
|---------------------------------|----------------------------|-------------------------------|----------------------------|-----|
| 7210 Beacon Woods Drive         | 10/01/2010-09/30/2011      | Number of Beds: 180           | Superior: 0                |     |
| Hudson FL 34667                 | Days In CR 365             | Maximum: 65,70                | Standard: 184              |     |
| County: Pasco[51]               | First Used: <b>2011/01</b> | Max Annualized: 65,70         |                            |     |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient: 54,65          |                            |     |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: 13,49               | Inflation                  |     |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: 26,88               | FY Index: 1.246440         | 001 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 49.19134                      | % Semester Index: 1.260868 | 300 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 83.19330                      |                            |     |
| Open Date: 7/1/1986             | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> |                            |     |
| Acquired Date: <b>7/1/1986</b>  | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> | % DC FY Index: 1.186500    |     |
| Entered Medicaid 7/17/1986      | Low Occupancy Adjustr      | ment Factor: 104.89054        | % DC Sem Index: 1.197500   |     |
| Med # Active Date: 1/1/2011     | Weighted Low Occ Adju      | ustment Factor: 100.00000     | % DC Inflation: 1.197300   |     |
| Previous Med # <b>226076</b>    |                            |                               | 1,00000                    |     |
|                                 |                            | 1 1 2                         | PS Target: 1.023150        | J72 |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,147,051       | 2,567,878           | 1,402,999           | 876,247  | 0   | 5,994,175 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 42.6619         | 95.5063             | 52.1813             | 32.5900  |     | 222.9395  |
| 3     | Cost Per Diem Inflated                    | 42.6619         | 95.5063             | 52.1813             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 42.6619         | 95.5063             | 52.1813             | 32.5900  |     | 222.9395  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      |                 |                     |                     |          |     |           |
| 7     | Provider Target Rate                      |                 |                     |                     |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383         | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921         |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666         |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            | 43.9646         |                     | 53.3099             |          |     |           |
| 10b   | Base for line 10a                         | 42.9698         |                     | 52.1037             |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 42.6619         | 95.5063             | 52.1813             | 13.6500  |     | 203.9995  |
| 12/13 | Medicaid Adjustment Rate                  |                 |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 42.6619         | 95.5063             | 52.1813             | 13.6500  |     | 203.9995  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   | ·   |           |





216.28

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Bayonet Point Health & Rehabilitation Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/2000 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1986/07   |
| Indexed Asset Value  | 8,811,785 |
| FRVS Base Asset:     | 3,242,820 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027600  |
|                      |           |

| Mortgage Information |              |          |  |
|----------------------|--------------|----------|--|
| Amount:              | 6,437,087.00 |          |  |
| Type:                | Fixed [2]    |          |  |
| < 60% of Base:       | False        |          |  |
| Interest Rate:       | 8.4700       | <b>%</b> |  |
| Chase Rate:          | 8.7500       | <b>%</b> |  |
| Amortization Rate:   | 8.4700       | <b>%</b> |  |
| Interest Only:       | False        |          |  |
| Yearly Payment:      | 732,514      |          |  |

| Calculation of FRVS Per Diem |                       |          |  |  |  |
|------------------------------|-----------------------|----------|--|--|--|
|                              | Total Amount          | Per Diem |  |  |  |
| 80% Capital(1):              | 7,049,428             | 12.3882  |  |  |  |
| 20% ROE(2):                  | 1,762,357             | 0.8226   |  |  |  |
| Insurance Cost(              | 3): <b>48,665</b>     | 0.8904   |  |  |  |
| Taxes Cost(3):               | 132,565               | 2.4254   |  |  |  |
| Home Office(3)               | ): <b>0</b>           | 0.0000   |  |  |  |
| Replacement(38               | <b>§</b> 4): <b>0</b> | 0.0000   |  |  |  |
| Total FRVS P                 | D:                    | 16.5266  |  |  |  |

- (1) 80% Capital (\$7,049,428) amortized at 8.4700% for 20 years Principal & Interest of \$732,514 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$12.3882
- (2) 20% ROE (\$1,762,357) times the ROE factor (0.027600) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.8226
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |          | Used Per Bed Standard:   | 28,737    |  |
|--------------------------------|----------|--------------------------|-----------|--|
| Comparison Date:               | 1/1/1986 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 180      | Effective PBS Limitation | 5,172,660 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |   |                            |                               |  |  |  |  |
| Operating  | 42.6619   | 42.6619   | 3.1158                     | 39.5461                       |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 95.5063<br>52.1813<br>13.6500<br>0.0000<br>0.0000 | 95.5063<br>52.1813<br>16.5266<br>0.0000<br>0.0000 | 6.9753<br>3.8111<br>1.2070 | 88.5310<br>48.3702<br>15.3196 |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$15.8230<br>\$8.6851         |  |  |  |  |
| Totals   | 203.9995  | 206.8761  | 15.1092                    | 216.2750                      |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





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# Florida Agency For Health Care Administration

249.26

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### The Aristocrat

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       |
|--------------------------------|----------------------------|-----------------------|--------|-----------------|------------|
| 10949 Parnu Street             | 01/01/2011-12/31/2011      | Number of Beds:       | 60     | Superior:       | 0          |
| Naples FL 34109                | Days In CR 365             | Maximum:              | 21,900 | Standard:       | 184        |
| County: Collier[11]            | First Used: <b>2011/01</b> | Max Annualized:       | 21,900 | Conditional:    | 0          |
| Region: South[2] Area: 8       | Last Used: <b>2011/07</b>  | Total Patient:        | 18,148 | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:             | 6,740  | Inflat          | ion        |
| Current Class South Small [3]  | Initial CR? False          | Medicaid:             | 7,076  | FY Index:       | 1.25344236 |
| Class at 1/94: South Small [3] | Medicaid Utilization       | 38.9                  | 99052% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 82.8                  | 36758% | Cost:           | 1.00000000 |
| Open Date: 2/1/1993            | Statewide Low Occupan      | cy Threshold: 79.3    | 31440% | Target:         | 1.01620550 |
| Acquired Date: 6/9/1994        | Medicaid Low Occupan       | cy Threshold: 41.9    | 94060% | DC FY Index:    | 1.19100000 |
| Entered Medicaid 6/9/1994      | Low Occupancy Adjusti      | ment Factor: 104.4    | 17987% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2011    | Weighted Low Occ Adj       | ustment Factor: 100.0 | 00000% | DC Inflation:   | 1.00000000 |
| Previous Med # <b>225291</b>   |                            |                       |        |                 |            |
|                                |                            |                       |        | PS Target:      | 1.02315072 |

|       |   | ]         | Rate Calculations |          |          |     |           |  |
|-------|---|-----------|-------------------|----------|----------|-----|-----------|--|
| Item  | Description   | Operating | Direct            | InDirect | Property | ROE | Totals    |  |
| 1     | Total Cost  | 415,636   | 792,162           | 494,335  | 202,020  | 0   | 1,904,153 |  |
| 1a    | Audit Adjustments   |           |                   |          |          |     |           |  |
| 2     | Cost Per Diem   | 58.7388   | 111.9505          | 69.8608  | 28.5500  |     | 269.1001  |  |
| 3     | Cost Per Diem Inflated  | 58.7388   | 111.9505          | 69.8608  |          |     |           |  |
| 4     | Low Occupancy Adjustment  |           |                   |          |          |     |           |  |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 58.7388   | 111.9505          | 69.8608  | 28.5500  |     | 269.1001  |  |
| 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   | 59.2863   | 102.7706          | 78.6955  | 13.6500  |     |           |  |
| 9     | Prior Semester: Class Ceiling Target Base   | 60.7984   |                   | 70.2905  |          |     |           |  |
| 10    | Target Rate Class Ceiling   | 61.7837   |                   | 71.4296  |          |     |           |  |
| 10a   | New Provider Target Limitation  | 60.9010   |                   | 71.9178  |          |     |           |  |
| 10b   | Base for line 10a   | 59.5230   |                   | 70.2905  |          |     |           |  |
| 11    | Lesser of 5,7,8,10, 10a   | 58.7388   | 102.7706          | 69.8608  | 13.6500  |     | 245.0202  |  |
| 12/13 | Medicaid Adjustment Rate  |           |                   |          |          |     |           |  |
| 14    | Prospective Per Diem 11   | 58.7388   | 102.7706          | 69.8608  | 13.6500  |     | 245.0202  |  |
| 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.

Inflated Usual & Customary Charge





249.26

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

The Aristocrat

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 6/9/1994  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1994/01   |
| Indexed Asset Value   | 2,654,882 |
| FRVS Base Asset:      | 1,930,980 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027600  |
|                       |           |

| Mortgage In        | Mortgage Information       |  |  |  |
|--------------------|----------------------------|--|--|--|
| Amount:            | mount: <b>4,375,800.00</b> |  |  |  |
| Type:              | Variable [3]               |  |  |  |
| < 60% of Base:     | False                      |  |  |  |
| Interest Rate:     | 6.2000 %                   |  |  |  |
| Chase Rate:        | 8.2500 %                   |  |  |  |
| Amortization Rate: | 6.2000 %                   |  |  |  |
| Interest Only:     | False                      |  |  |  |
| Yearly Payment:    | 185,549                    |  |  |  |
|                    |                            |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |  |
|------------------------------|-----------|----------|--|--|--|--|
| Tot                          | al Amount | Per Diem |  |  |  |  |
| 80% Capital(1):              | 2,123,906 | 9.4140   |  |  |  |  |
| 20% ROE(2):                  | 530,976   | 0.7435   |  |  |  |  |
| Insurance Cost(3):           | 27,840    | 1.5341   |  |  |  |  |
| Taxes Cost(3):               | 40,236    | 2.2171   |  |  |  |  |
| Home Office(3):              | 0         | 0.0000   |  |  |  |  |
| Replacement(3&4):            | 0         | 0.0000   |  |  |  |  |
| Total FRVS PD:               |           | 13.9087  |  |  |  |  |

- (1) 80% Capital (\$2,123,906) amortized at 6.2000% for 20 years Principal & Interest of \$185,549 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$9.4140
- (2) 20% ROE (\$530,976) times the ROE factor (0.027600) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.7435
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 32,183    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 8/1/1992    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60          | Effective PBS Limitation | 1,930,980 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |                            |                               |  |  |  |  |  |
|--|--|--|----------------------------|-------------------------------|--|--|--|--|--|
| Components Cost FRVS MTA* Final Component                          |  |  |                            |                               |  |  |  |  |  |
| Operating  | 58.7388  | 58.7388  | 4.2900                     | 54.4488                       |  |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 102.7706<br>69.8608<br>13.6500<br>0.0000<br>0.0000 | 102.7706<br>69.8608<br>13.9087<br>0.0000<br>0.0000 | 7.5059<br>5.1023<br>1.0158 | 95.2647<br>64.7585<br>12.8929 |  |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |  |                            | \$13.2071<br>\$8.6851         |  |  |  |  |  |
| Totals   | 245.0202   | 245.2789   | 17.9140                    | 249.2571                      |  |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





207.73

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Seven Hills 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]

| Type of Ownership. I fivate For pro | III [1] CITO W Status Dasc            | u on this Cost Kep | or t. Pon-Kciatcu | Tarty (INICI) CITO          | / VV [ <del>T</del> ] |
|-------------------------------------|---------------------------------------|--------------------|-------------------|-----------------------------|-----------------------|
| Provider Information                | Provider Information Cost Report (CR) |                    | Patient Days      |                             | Days                  |
| 3333 Capital Medical Blvd.          | 12/01/2010-11/30/2011                 | Number of Bed      | s: <b>156</b>     | Superior:                   | 0                     |
| Tallahassee FL 32308                | Days In CR 365                        | Maximum:           | 56,940            | Standard:                   | 141                   |
| County: Leon[37]                    | First Used: <b>2010/07</b>            | Max Annualize      | d: <b>56,940</b>  | Conditional:                | 43                    |
| Region: North [1] Area: 2           | Last Used: <b>2011/07</b>             | Total Patient:     | 54,750            | Total:                      | 184                   |
| Control Private For profit [1]      | Unaudited [3]                         | Medicare:          | 10,950            | Inflat                      | ion                   |
| Current Class North Large [2]       | Initial CR? False                     | Medicaid:          | 33,945            | FY Index:                   | 1.25110388            |
| Class at 1/94: North Large [2]      | Medicaid Utilization                  |                    | 62.00000%         | Semester Index:             | 1.26086800            |
| Operating Ex > 18 months [1]        | Occupancy:                            |                    | 96.15384%         | Cost:                       | 1.00000000            |
| Open Date: 11/1/1984                | Statewide Low Occup                   | oancy Threshold:   | 79.31440%         | Target:                     | 1.01620550            |
| Acquired Date: 11/1/1984            | Medicaid Low Occup                    | ancy Threshold:    | 41.94060%         | DC FY Index:                | 1.18949811            |
| Entered Medicaid 11/1/1984          | Low Occupancy Adju                    | stment Factor:     | 121.23126%        | DC F1 Index. DC Sem Index:  | 1.19750000            |
| Med # Active Date: 12/1/2010        | Weighted Low Occ A                    | djustment Factor:  | 100.00000%        | DC Sell Huck. DC Inflation: |                       |
| Previous Med # <b>252093</b>        |                                       |                    |                   |                             | 1.00000000            |
|                                     |                                       |                    |                   | PS Target:                  | 1.02315072            |
|                                     | Rate                                  | Calculations       |                   |                             |                       |
| Itam Description                    | Operating                             | Direct In          | Dropor            | tu DOE                      | Totals                |

|       |   |                 | Rate Calculations  |                     |          |     |           |
|-------|---|-----------------|--------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct             | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,343,537       | 3,252,145          | 1,673,091           | 671,432  | 0   | 6,940,205 |
| 1a    | Audit Adjustments                         |                 |                    |                     |          |     |           |
| 2     | Cost Per Diem                             | 39.5798         | 95.8063            | 49.2883             | 19.7800  |     | 204.4544  |
| 3     | Cost Per Diem Inflated                    | 39.5798         | 95.8063            | 49.2883             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                    |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 39.5798         | 95.8063            | 49.2883             | 19.7800  |     | 204.4544  |
| 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                 | 47.7573         | 95.2206            | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463         |                    | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795         |                    | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            | 41.8184         |                    | 50.2185             |          |     |           |
| 10b   | Base for line 10a                         | 40.8722         |                    | 49.0822             |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 39.5798         | 95.2206            | 49.2883             | 13.6500  |     | 197.7387  |
| 12/13 | Medicaid Adjustment Rate                  |                 |                    |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 39.5798         | 95.2206            | 49.2883             | 13.6500  |     | 197.7387  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations n | ot applied after 7/ | 1/2002   |     |           |





207.73

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Seven Hills Health and Rehabilitation Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 12/1/2001  |
|----------------------|------------|
| Year of Phase-In/Ful | <b>l</b> : |
| RS to Start Calcs:   | 1984/07    |
| Indexed Asset Value  | 5,907,385  |
| FRVS Base Asset:     | 2,265,264  |
| Occup Adj Factor:    | 0.9000     |
| ROE Factor           | 0.027600   |
|                      |            |

| Mortgage Information        |           |          |  |  |
|-----------------------------|-----------|----------|--|--|
| Amount: <b>5,202,036.00</b> |           |          |  |  |
| Type:                       | Fixed [2] |          |  |  |
| < 60% of Base:              | False     |          |  |  |
| Interest Rate:              | 10.6343   | <b>%</b> |  |  |
| Chase Rate:                 | 4.7500    | <b>%</b> |  |  |
| Amortization Rate:          | 7.7500    | <b>%</b> |  |  |
| Interest Only:              | False     |          |  |  |
| Yearly Payment:             | 465,567   |          |  |  |

| Calculation of FRVS Per Diem |                       |          |  |  |  |
|------------------------------|-----------------------|----------|--|--|--|
|                              | Total Amount          | Per Diem |  |  |  |
| 80% Capital(1):              | 4,725,908             | 9.0849   |  |  |  |
| 20% ROE(2):                  | 1,181,477             | 0.6363   |  |  |  |
| Insurance Cost(              | 3): <b>72,636</b>     | 1.3267   |  |  |  |
| Taxes Cost(3):               | 80,040                | 1.4619   |  |  |  |
| Home Office(3)               | : 0                   | 0.0000   |  |  |  |
| Replacement(38               | <b>2</b> 4): <b>0</b> | 0.0000   |  |  |  |
| Total FRVS PI                | ):                    | 12.5098  |  |  |  |

- (1) 80% Capital (\$4,725,908) amortized at 7.7500% for 20 years Principal & Interest of \$465,567 divided by annual available days (56,940) divided by Occup. Adj. (0.9000) = \$9.0849
- (2) 20% ROE (\$1,181,477) times the ROE factor (0.027600) divided by annual available days (56,940) divided by Occup. Adj. (0.9000) = \$0.6363
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| r | <u> </u>                       |           | 1                           |           |  |
|---|--------------------------------|-----------|-----------------------------|-----------|--|
|   | Per Bed Standard Determination |           | tion Used Per Bed Standard: |           |  |
|   | Comparison Date:               | 10/1/1985 | Current RS PBS:             | 49,593    |  |
|   | Comparison Bed                 | 156       | Effective PBS Limitation    | 4,446,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS   |  |   |   |   |  |
|---|--|---|---|---|--|
| Components Cost FRVS MTA* Final Component         |  |   |   |   |  |
| 39.5798   | 39.5798  | 2.8907  | 36.6891   |   |  |
| 95.2206<br>49.2883<br>13.6500<br>0.0000<br>0.0000 | 95.2206<br>49.2883<br>12.5098<br>0.0000<br>0.0000          | 6.9545<br>3.5998<br>0.9137  | 88.2661<br>45.6885<br>11.5961   |   |  |
| 107 7207  | 107 2002   | 14.2597   | \$16.8080<br>\$8.6851   |   |  |
|   | Cost<br>39.5798<br>95.2206<br>49.2883<br>13.6500<br>0.0000 | Cost         FRVS           39.5798         39.5798           95.2206         95.2206           49.2883         49.2883           13.6500         12.5098           0.0000         0.0000           0.0000         0.0000 | Cost         FRVS         MTA*           39.5798         39.5798         2.8907           95.2206         95.2206         6.9545           49.2883         49.2883         3.5998           13.6500         12.5098         0.9137           0.0000         0.0000         0.0000           0.0000         0.0000 | Cost         FRVS         MTA*         Final Component           39.5798         39.5798         2.8907         36.6891           95.2206         95.2206         6.9545         88.2661           49.2883         49.2883         3.5998         45.6885           13.6500         12.5098         0.9137         11.5961           0.0000         0.0000         0.0000         \$16.8080           \$8.6851         \$8.6851 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





233.71

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Benderson Family Skilled Nuring & Rehab 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               |            |
| 1955 North Honore Ave.   | 11/01/2010-10/31/2 | 2011 Number          | of Beds: 5        | 50      | Superior:                  | 0          |
| Sarasota FL 34235  | Days In CR         | 365 Maximu           | m:                | 18,250  | Standard:                  | 184        |
| County: Sarasota[58]   | First Used: 2011   | /01 Max An           | nualized:         | 18,250  | Conditional:               | 0          |
| Region: South[2] Area: 8   | Last Used: 2011    | / <b>07</b> Total Pa | tient:            | 10,212  | Total:                     | 184        |
| Control Private Non-Profit [3]   | Unaudited [3]      | Medicar              | e:                | 2,498   | Inflat                     | ion        |
| Current Class South Small [3]  | Initial CR? True   | Medicai              | d:                | 5,219   | FY Index:                  | 1.24876977 |
| Class at 1/94: South Small [3]   | Medicaid Utiliza   | ntion                | 51.10             | 0654%   | Semester Index:            | 1.26086800 |
| Operating Ex <=18 months [2]   | Occupancy:         |                      | 55.9              | 5617%   | Cost:                      | 1.00000000 |
| Open Date: 3/4/2011  | Statewide Low (    | Occupancy Thresh     | old: <b>79.3</b>  | 1440%   | Target:                    | 1.01620550 |
| Acquired Date: 3/4/2011  | Medicaid Low C     | Occupancy Thresh     | old: <b>41.9</b>  | 4060%   | DC FY Index:               | 1.18799811 |
| Entered Medicaid 3/22/2011   | Low Occupancy      | Adjustment Facto     | or: <b>70.5</b> 4 | 4982%   | DC F1 Index. DC Sem Index: | 1.19750000 |
| Med # Active Date: 3/22/2011   | Weighted Low (     | Occ Adjustment F     | actor: 100.0      | 0000%   |                            |            |
| Previous Med #   |                    | · ·                  |                   |         | DC Inflation:              | 1.00000000 |
|  |                    |                      |                   |         | PS Target:                 | 1.02315072 |
| Rate Calculations  |                    |                      |                   |         |                            |            |
| Item Description   | Operating          | Direct               | InDirect          | Propert | y ROE                      | Totals     |
| 1 Total Cost   | 336,991            | 588,397              | 309,897           | 149,8   | 390 0                      | 1,385,175  |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 336,991          | 588,397             | 309,897             | 149,890  | 0   | 1,385,175 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 64.5700          | 112.7413            | 59.3786             | 28.7201  |     | 265.4100  |
| 3     | Cost Per Diem Inflated                    | 64.5700          | 112.7413            | 59.3786             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 64.5700          | 112.7413            | 59.3786             | 28.7201  |     | 265.4100  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      |                  |                     |                     |          |     |           |
| 7     | Provider Target Rate                      |                  |                     |                     |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     | 4.9730   |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 59.2863          | 102.7706            | 78.6955             | 18.6230  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 60.7984          |                     | 70.2905             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 61.7837          |                     | 71.4296             |          |     |           |
| 10a   | New Provider Target Limitation            | 56.5040          |                     | 67.2412             |          |     |           |
| 10b   | Base for line 10a                         | 55.2255          |                     | 65.7197             |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 56.5040          | 102.7706            | 59.3786             | 18.6230  |     | 237.2762  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 56.5040          | 102.7706            | 59.3786             | 18.6230  |     | 237.2762  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





233.71

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Benderson Family Skilled Nuring & Rehab Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 3/22/2011 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 2011/01   |
| Indexed Asset Value  | 2,437,093 |
| FRVS Base Asset:     | 2,435,050 |
| Occup Adj Factor:    | 0.7500    |
| ROE Factor           | 0.027600  |
|                      |           |

| Mortgage Information |          |          |  |  |
|----------------------|----------|----------|--|--|
| Amount:              |          | 0.00     |  |  |
| Type:                | None [1] |          |  |  |
| < 60% of Base:       | True     |          |  |  |
| Interest Rate:       | 0.0000   | <b>%</b> |  |  |
| Chase Rate:          | 3.2500   | <b>%</b> |  |  |
| Amortization Rate:   | 3.2500   | <b>%</b> |  |  |
| Interest Only:       | True     |          |  |  |
| Yearly Payment:      | 62,      | ,322     |  |  |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |  |  |
|-----------------|------------------------------|----------|--|--|--|--|
|                 | Total Amount                 | Per Diem |  |  |  |  |
| 80% Capital(1)  | 1,949,674                    | 4.5532   |  |  |  |  |
| 20% ROE(2):     | 487,419                      | 0.9829   |  |  |  |  |
| Insurance Cost( | (3): <b>1,562</b>            | 0.1530   |  |  |  |  |
| Taxes Cost(3):  | 13,208                       | 1.2934   |  |  |  |  |
| Home Office(3)  | ): 0                         | 0.0000   |  |  |  |  |
| Replacement(3   | <b>&amp;</b> 4): <b>0</b>    | 0.0000   |  |  |  |  |
| Total FRVS P    | D:                           | 6.9825   |  |  |  |  |

- (1) 80% Capital (\$1,949,674) amortized at 3.2500% for 20 years Interest of \$62,322 divided by annual available days (18,250) divided by Occup. Adj. (0.7500) = \$4.5532
- (2) 20% ROE (\$487,419) times the ROE factor (0.027600) divided by annual available days (18,250) divided by Occup. Adj. (0.7500) = \$0.9829
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |          | Used Per Bed Standard:   | 48,701    |  |
|--------------------------------|----------|--------------------------|-----------|--|
| Comparison Date:               | 7/1/2010 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 50       | Effective PBS Limitation | 2,435,050 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                              |  |
|--|--|---|----------------------------|------------------------------|--|
| Components   | Cost   | FRVS  | MTA*                       | Final Component              |  |
| Operating  | 56.5040  | 56.5040   | 4.1268                     | 52.3772                      |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 102.7706<br>59.3786<br>18.6230<br>0.0000<br>0.0000 | 102.7706<br>59.3786<br>6.9825<br>0.0000<br>0.0000 | 7.5059<br>4.3367<br>0.5100 | 95.2647<br>55.0419<br>6.4725 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 227 2762   | 225 6257  | 17.4704                    | \$15.8707<br>\$8.6851        |  |
| Totals   | 237.2762   | 225.6357  | 16.4794                    | 233.7121                     |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|





212.42

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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-Profi | it [2] CHOW Status based | on this Cost Report: No Change[1] | L |
|-------------------------------------|--------------------------|-----------------------------------|---|
|                                     |                          |                                   |   |

| Provider Information            | Cost Report (CR)                   | Patient Days          |        | Ratings Days    |            |
|---------------------------------|------------------------------------|-----------------------|--------|-----------------|------------|
| 10300 4th Street North          | 09/01/2009-08/31/2010              | Number of Beds: 27    | 74     | Superior:       | 0          |
| St. Petersburg FL 33716         | Days In CR 365                     | Maximum: 1            | 00,010 | Standard:       | 184        |
| County: Pinellas[52]            | First Used: <b>2011/07</b>         | Max Annualized: 1     | 00,010 | Conditional:    | 0          |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>          | Total Patient:        | 82,341 | Total:          | 184        |
| Control Church Non-Profit [2]   | Unaudited [3]                      | Medicare:             | 11,134 | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False                  | Medicaid:             | 58,536 | FY Index:       | 1.21220353 |
| Class at 1/94: North Large [2]  | Medicaid Utilization               | 71.0                  | 8974%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                         | 82.3                  | 3277%  | Cost:           | 1.04014546 |
| Open Date: 1/1/1975             | Statewide Low Occupancy Threshold: |                       | 1440%  | Target:         | 1.01620550 |
| Acquired Date: 1/1/1975         | Medicaid Low Occupancy Threshold:  |                       | 4060%  | DC FY Index:    | 1.16916514 |
| Entered Medicaid 1/1/1975       | Low Occupancy Adjusti              | ment Factor: 103.8    | 0557%  | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/15/1988   | Weighted Low Occ Adju              | ustment Factor: 100.0 | 0000%  | DC Inflation:   | 1.02423512 |
| Previous Med # <b>204501</b>    |                                    |                       |        |                 |            |
|                                 |                                    |                       |        | PS Target:      | 1.02315072 |
| Rate Calculations               |                                    |                       |        |                 |            |

|       | Rate Calculations  |           |           |           |          |     |            |
|-------|--|-----------|-----------|-----------|----------|-----|------------|
| Item  | Description  | Operating | Direct    | InDirect  | Property | ROE | Totals     |
| 1     | Total Cost   | 3,725,068 | 5,682,698 | 3,803,760 | 814,821  | 0   | 14,026,347 |
| 1a    | Audit Adjustments  |           |           |           |          |     |            |
| 2     | Cost Per Diem  | 63.6372   | 97.0804   | 64.9815   | 13.9200  |     | 239.6191   |
| 3     | Cost Per Diem Inflated                                     | 66.1919   | 99.4332   | 67.5902   |          |     |            |
| 4     | Low Occupancy Adjustment                                   |           |           |           |          |     |            |
| 5     | Occupancy Adjusted/Inflated Per Diem                       | 66.1919   | 99.4332   | 67.5902   | 13.9200  |     | 247.1353   |
| 5a    | Interim Adjustment   |           |           |           |          |     |            |
| 5b    | Interim Adjusted Per Diem                                  |           |           |           |          |     |            |
| 6     | Prior Semester: Provider Target Base                       | 50.2943   |           | 51.0083   |          |     |            |
| 7     | Provider Target Rate                                       | 51.4586   |           | 52.1892   |          |     |            |
| 7a    | Interim Adjustment   |           |           |           |          |     |            |
| 7b    | Interim Adjusted Provider Target Rate                      |           |           |           |          |     |            |
| 8     | Cost Based Class Ceilings                                  | 49.6383   | 96.2960   | 61.3044   | 13.6500  |     |            |
| 9     | Prior Semester: Class Ceiling Target Base                  | 47.7921   |           | 55.1439   |          |     |            |
| 10    | Target Rate Class Ceiling                                  | 48.5666   |           | 56.0375   |          |     |            |
| 10a   | New Provider Target Limitation                             |           |           |           |          |     |            |
| 10b   | Base for line 10a  |           |           |           |          |     |            |
| 11    | Lesser of 5,7,8,10, 10a                                    | 48.5666   | 96.2960   | 52.1892   | 13.6500  |     | 210.7018   |
| 12/13 | Medicaid Adjustment Rate                                   |           | 2.2847    | 1.2382    |          |     |            |
| 14    | Prospective Per Diem 11                                    | 48.5666   | 98.5807   | 53.4274   | 13.6500  |     | 214.2247   |
| 15    | II. 1. 1. 1. C. dama I. initation and an i. 1. C. 7/1/2002 |           |           |           |          |     |            |

Provider has submitted Supplemental Schedule.





212.42

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Bon Secours Maria Manor**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985  |
|----------------------|------------|
| Year of Phase-In/Ful | 1:         |
| RS to Start Calcs:   | 1975/01    |
| Indexed Asset Value  | 12,003,699 |
| FRVS Base Asset:     | 4,922,814  |
| Occup Adj Factor:    | 0.9000     |
| ROE Factor           | 0.030420   |
|                      |            |

| Mortgage Information |                      |          |  |  |
|----------------------|----------------------|----------|--|--|
| Amount:              | Amount: 1,646,500.00 |          |  |  |
| Type:                | Fixed [2]            |          |  |  |
| < 60% of Base:       | True                 |          |  |  |
| Interest Rate:       | 7.5000               | <b>%</b> |  |  |
| Chase Rate:          | 12.5000              | <b>%</b> |  |  |
| Amortization Rate:   | 12.5000              | <b>%</b> |  |  |
| Interest Only:       | True                 |          |  |  |
| Yearly Payment:      | 1,193,9              | 11       |  |  |

| Calculation      | Calculation of FRVS Per Diem |          |  |  |  |
|------------------|------------------------------|----------|--|--|--|
| ·                | Total Amount                 | Per Diem |  |  |  |
| 80% Capital(1):  | 9,602,959                    | 13.2644  |  |  |  |
| 20% ROE(2):      | 2,400,740                    | 0.8114   |  |  |  |
| Insurance Cost(3 | ): <b>25,689</b>             | 0.3120   |  |  |  |
| Taxes Cost(3):   | 0                            | 0.0000   |  |  |  |
| Home Office(3):  | 40,866                       | 0.4963   |  |  |  |
| Replacement(3&   | (4): <b>680,088</b>          | 0.0000   |  |  |  |
| Total FRVS PD    | ):                           | 14.8841  |  |  |  |

- (1) 80% Capital (\$9,602,959) amortized at 12.5000% for 20 years Interest of \$1,193,911 divided by annual available days (100,010) divided by Occup. Adj. (0.9000) = \$13.2644
- (2) 20% ROE (\$2,400,740) times the ROE factor (0.030420) divided by annual available days (100,010) divided by Occup. Adj. (0.9000) = \$0.8114
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:          | 28,500    |  |
|---------------------|-------------|---------------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:                 | 49,593    |  |
| Comparison Bed      | 274         | <b>Effective PBS Limitation</b> | 7,809,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 48.5666   | 48.5666   | 3.5471                     | 45.0195                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 98.5807<br>53.4274<br>13.6500<br>0.0000<br>0.0000 | 98.5807<br>53.4274<br>14.8841<br>0.0000<br>0.0000 | 7.1999<br>3.9021<br>1.0871 | 91.3808<br>49.5253<br>13.7970 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$4.0126<br>\$8.6851          |  |
| Totals   | 214.2247  | 215.4588  | 15.7362                    | 212.4203                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



WE WE

# Florida Agency For Health Care Administration

185.88

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Westminster Oaks**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Provider Information                       | Cost Report (CR)                       | Patient Days                                    | Ratings         | Days       |
|--|--|---|-----------------|------------|
| 4449 Meandering Way                        | 04/01/2009-03/31/2010                  | Number of Beds: 120                             | Superior:       | 0          |
| Tallahassee FL 32308                       | Days In CR 365                         | Maximum: 43,800                                 |                 | 184<br>0   |
| County: Leon[37] Region: North [1] Area: 2 | First Used: 2011/01 Last Used: 2011/07 | Max Annualized: 43,800<br>Total Patient: 42,828 | 7D 4 1          | 184        |
| Control Private Non-Profit [3]             | Unaudited [3]                          | Medicare: 3,727                                 |                 | on         |
| Current Class North Large [2]              | Initial CR? False                      | Medicaid: <b>12,671</b>                         | FY Index:       | 1.19877414 |
| Class at 1/94: North Large [2]             | Medicaid Utilization                   | 29.58579%                                       | Schicster much. | 1.26086800 |
| Operating Ex > 18 months [1]               | Occupancy:                             | 97.78082%                                       | Cost.           | 1.05179780 |
| Open Date: 4/1/1983                        | Statewide Low Occupan                  | •   | Target.         | 1.01620550 |
| Acquired Date: 4/1/1983                    | Medicaid Low Occupand                  | •   | DC FY Index:    | 1.16300000 |
| Entered Medicaid 10/21/1988                | Low Occupancy Adjustr                  |   | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 10/21/1988              | Weighted Low Occ Adju                  | ustment Factor: 100.0000%                       | DC Inflation:   | 1.02966466 |
| Previous Med #                             |  |   | PS Target:      | 1.02315072 |
|  | Rate Cal                               | lculations                                      | ·               |            |

|       |   |                  | tate carearations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 588,600          | 942,661             | 873,924             | 302,330  | 0   | 2,707,515 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 46.4525          | 74.3952             | 68.9704             | 23.8600  |     | 213.6781  |
| 3     | Cost Per Diem Inflated                    | 48.8586          | 76.6021             | 72.5429             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 48.8586          | 76.6021             | 72.5429             | 23.8600  |     | 221.8636  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 47.0642          |                     | 67.3178             |          |     |           |
| 7     | Provider Target Rate                      | 48.1538          |                     | 68.8763             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 45.9795          | 76.6021             | 54.3625             | 13.6500  |     | 190.5941  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 45.9795          | 76.6021             | 54.3625             | 13.6500  |     | 190.5941  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |

Provider has submitted Supplemental Schedule.





185.88

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| ** 7 | 4    | • ,  | _      |      |
|------|------|------|--------|------|
| W    | estm | ınst | er ( ) | )aks |
|      |      |      |        |      |

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:           | 10/21/1988 |
|-----------------------|------------|
| Year of Phase-In/ Ful | 1:         |
| RS to Start Calcs:    | 1983/01    |
| Indexed Asset Value   | 4,808,660  |
| FRVS Base Asset:      | 1,521,900  |
| Occup Adj Factor:     | 0.9000     |
| ROE Factor            | 0.030830   |
|                       |            |

| Mortgage Information |           |          |  |  |
|----------------------|-----------|----------|--|--|
| Amount: 1,558,322.00 |           |          |  |  |
| Type:                | Fixed [2] |          |  |  |
| < 60% of Base:       | False     |          |  |  |
| Interest Rate:       | 9.0000    | <b>%</b> |  |  |
| Chase Rate:          | 13.0000   | <b>%</b> |  |  |
| Amortization Rate:   | 9.0000    | <b>%</b> |  |  |
| Interest Only:       | False     |          |  |  |
| Yearly Payment:      | 415,3     | 342      |  |  |

| Calculation of FRVS Per Diem |                                   |          |  |  |
|------------------------------|-----------------------------------|----------|--|--|
|                              | Total Amount                      | Per Diem |  |  |
| 80% Capital(1)               | 3,846,928                         | 10.5363  |  |  |
| 20% ROE(2):                  | 961,732                           | 0.7522   |  |  |
| Insurance Cost(              | (3): <b>101,225</b>               | 2.3635   |  |  |
| Taxes Cost(3):               | 0                                 | 0.0000   |  |  |
| Home Office(3)               | ): <b>24,021</b>                  | 0.5609   |  |  |
| Replacement(3                | <b>&amp;</b> 4): <b>2,914,662</b> | 0.0000   |  |  |
| Total FRVS P                 | D:                                | 14.2129  |  |  |

- (1) 80% Capital (\$3,846,928) amortized at 9.0000% for 20 years Principal & Interest of \$415,342 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.5363
- (2) 20% ROE (\$961,732) times the ROE factor (0.030830) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7522
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 25,365    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 7/1/1982    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 60          | Effective PBS Limitation | 1,521,900 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|
| Components   | Cost FRVS MTA* Final Component                    |   |                            |                               |  |  |  |  |
| Operating  | 45.9795   | 45.9795   | 3.3581                     | 42.6214                       |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 76.6021<br>54.3625<br>13.6500<br>0.0000<br>0.0000 | 76.6021<br>54.3625<br>14.2129<br>0.0000<br>0.0000 | 5.5947<br>3.9704<br>1.0380 | 71.0074<br>50.3921<br>13.1749 |  |  |  |  |
|  |   |   |                            |                               |  |  |  |  |
| Totals   | 190.5941  | 191.1570  | 13.9612                    | 185.8809                      |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



Previous Med#

# Florida Agency For Health Care Administration

216.73

DC Inflation:

**PS Target:** 

1.02657523

1.02315072

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Floridean Nursing & 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    |            |
|--------------------------------|----------------------------|-------------------|-----------|-----------------|------------|
| 47 NW 32nd Place               | 07/01/2009-06/30/2010      | Number of Beds:   | 90        | Superior:       | 0          |
| Miami FL 33125                 | Days In CR 365             | Maximum:          | 32,850    | Standard:       | 184        |
| County: Dade[13]               | First Used: <b>2011/07</b> | Max Annualized:   | 32,850    | Conditional:    | 0          |
| Region: South[2] Area: 11      | Last Used: <b>2011/07</b>  | Total Patient:    | 28,751    | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:         | 13,794    | Inflati         | ion        |
| Current Class South Small [3]  | Initial CR? False          | Medicaid:         | 8,459     | FY Index:       | 1.20667423 |
| Class at 1/94: South Small [3] | Medicaid Utilization       |                   | 29.42159% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | :                 | 87.52207% | Cost:           | 1.04491168 |
| Open Date: 1/1/1970            | Statewide Low Occupar      | ncy Threshold:    | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 1/1/1970        | Medicaid Low Occupan       | cy Threshold:     | 41.94060% | DC FY Index:    | 1.16650000 |
| Entered Medicaid 1/1/1970      | Low Occupancy Adjusts      | ment Factor: 1    | 10.34827% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/1970    | Weighted Low Occ Adj       | ustment Factor: 1 | 00.00000% | DC Juffactions  | 1.19/30000 |

| Rate Calculations |   |           |          |          |          |     |           |
|-------------------|---|-----------|----------|----------|----------|-----|-----------|
| Item              | Description   | Operating | Direct   | InDirect | Property | ROE | Totals    |
| 1                 | Total Cost  | 414,550   | 698,687  | 493,383  | 203,524  | 0   | 1,810,144 |
| 1a                | Audit Adjustments   |           |          |          |          |     |           |
| 2                 | Cost Per Diem   | 49.0070   | 82.5969  | 58.3264  | 24.0601  |     | 213.9904  |
| 3                 | Cost Per Diem Inflated  | 51.2080   | 84.7919  | 60.9459  |          |     |           |
| 4                 | Low Occupancy Adjustment  |           |          |          |          |     |           |
| 5                 | Occupancy Adjusted/Inflated Per Diem  | 51.2080   | 84.7919  | 60.9459  | 24.0601  |     | 221.0059  |
| 5a                | Interim Adjustment  |           |          |          |          |     |           |
| 5b                | Interim Adjusted Per Diem   |           |          |          |          |     |           |
| 6                 | Prior Semester: Provider Target Base  | 51.5421   |          | 60.8909  |          |     |           |
| 7                 | Provider Target Rate  | 52.7353   |          | 62.3006  |          |     |           |
| 7a                | Interim Adjustment  |           |          |          | 1.6577   |     |           |
| 7b                | Interim Adjusted Provider Target Rate   |           |          |          |          |     |           |
| 8                 | Cost Based Class Ceilings   | 59.2863   | 102.7706 | 78.6955  | 15.3077  |     |           |
| 9                 | Prior Semester: Class Ceiling Target Base   | 60.7984   |          | 70.2905  |          |     |           |
| 10                | Target Rate Class Ceiling   | 61.7837   |          | 71.4296  |          |     |           |
| 10a               | New Provider Target Limitation  |           |          |          |          |     |           |
| 10b               | Base for line 10a   |           |          |          |          |     |           |
| 11                | Lesser of 5,7,8,10, 10a   | 51.2080   | 84.7919  | 60.9459  | 15.3077  |     | 212.2535  |
| 12/13             | Medicaid Adjustment Rate  |           |          |          |          |     |           |
| 14                | Prospective Per Diem 11   | 51.2080   | 84.7919  | 60.9459  | 15.3077  |     | 212.2535  |
| 15                | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |          |          |          |     |           |

Provider has submitted Supplemental Schedule.





216.73

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Floridean Nursing & Rehab

**FRVS** 

FRVS Status as of this Semester:

CDAG

| Began FRVS:            | 4/1/1997  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1971/07   |
| Indexed Asset Value    | 3,745,565 |
| FRVS Base Asset:       | 88,069    |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031560  |
|                        |           |

| Mortgage In:       | Mortgage Information |          |  |  |  |
|--------------------|----------------------|----------|--|--|--|
| Amount:            | 5,200,000            | 0.00     |  |  |  |
| Type:              | Variable [3          | 1        |  |  |  |
| < 60% of Base:     | False                |          |  |  |  |
| Interest Rate:     | 6.1423               | <b>%</b> |  |  |  |
| Chase Rate:        | 5.1538               | <b>%</b> |  |  |  |
| Amortization Rate: | 6.1423               | <b>%</b> |  |  |  |
| Interest Only:     | False                |          |  |  |  |
| Yearly Payment:    | 260,5                | 571      |  |  |  |

| Calculation of FRVS Per Diem |             |          |  |  |  |
|------------------------------|-------------|----------|--|--|--|
| To                           | otal Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 2,996,452   | 8.8135   |  |  |  |
| 20% ROE(2):                  | 749,113     | 0.7997   |  |  |  |
| Insurance Cost(3):           | 89,835      | 3.1246   |  |  |  |
| Taxes Cost(3):               | 85,294      | 2.9666   |  |  |  |
| Home Office(3):              | 0           | 0.0000   |  |  |  |
| Replacement(3&4              | ): 34,273   | 0.0000   |  |  |  |
| Total FRVS PD:               |             | 15.7044  |  |  |  |

- (1) 80% Capital (\$2,996,452) amortized at 6.1423% for 20 years Principal & Interest of \$260,571 divided by annual available days (32,850) divided by Occup. Adj. (0.9000) = \$8.8135
- (2) 20% ROE (\$749,113) times the ROE factor (0.031560) divided by annual available days (32,850) divided by Occup. Adj. (0.9000) = \$0.7997
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |           | Used Per Bed Standard:   | 28,500    |  |
|--------------------------------|-----------|--------------------------|-----------|--|
| Comparison Date:               | 10/1/1985 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 47        | Effective PBS Limitation | 1,339,500 |  |

| O4  |   |                            |                                   |
|---|---|----------------------------|-----------------------------------|
| Cost  | FRVS  | MTA*                       | Final Component                   |
| 51.2080   | 51.2080   | 3.7400                     | 47.4680                           |
| 84.7919<br>60.9459<br>15.3077<br>0.0000<br>0.0000 | 84.7919<br>60.9459<br>15.7044<br>0.0000<br>0.0000 | 6.1928<br>4.4512<br>1.1470 | 78.5991<br>56.4947<br>14.5574     |
| 12 2525   | 212 (502  | 15 5210                    | \$10.9299<br>\$8.6851<br>216.7342 |
|   | 12.2535   | 12.2535 212.6502           | 12.2535 212.6502 15.5310          |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



218.98

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Miami Jewish Health Systems**

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

| Provider Information           | Cost Report (CR)           | Patient Days                |            | Ratings         | Days       |
|--------------------------------|----------------------------|-----------------------------|------------|-----------------|------------|
| 5200 N.E. 2nd Avenue           | 07/01/2009-06/30/2010      | Number of Beds: 462         |            | Superior:       | 0          |
| Miami FL 33137                 | Days In CR 365             | Maximum: 168                | ,630       | Standard:       | 184        |
| County: Dade[13]               | First Used: <b>2011/07</b> | Max Annualized: 168         | ,630       | Conditional:    | 0          |
| Region: South[2] Area: 11      | Last Used: <b>2011/07</b>  | Total Patient: 161          | ,124       | Total:          | 184        |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare: 23                | ,103       | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: 95                | ,940       | FY Index:       | 1.20667423 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 59.544                      | <b>20%</b> | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 95.548                      | 83%        | Cost:           | 1.04491168 |
| Open Date: 1/1/1970            | Statewide Low Occupan      | cy Threshold: <b>79.314</b> | <b>40%</b> | Target:         | 1.01620550 |
| Acquired Date: 1/1/1970        | Medicaid Low Occupand      | cy Threshold: 41.940        | <b>60%</b> | DC FY Index:    | 1.16650000 |
| Entered Medicaid 1/1/1970      | Low Occupancy Adjustr      | ment Factor: 120.468        | 45%        | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/1970    | Weighted Low Occ Adju      | ustment Factor: 100.000     | 00%        | DC Inflation:   |            |
| Previous Med #                 |                            |                             |            |                 | 1.02657523 |
|                                |                            |                             |            | PS Target:      | 1.02315072 |

|       |   | I                | Rate Calculations  |                     |           |        |            |
|-------|---|------------------|--------------------|---------------------|-----------|--------|------------|
| Item  | Description                               | Operating        | Direct             | InDirect            | Property  | ROE    | Totals     |
| 1     | Total Cost                                | 7,203,588        | 9,647,093          | 6,573,869           | 1,493,786 | 88,166 | 25,006,502 |
| 1a    | Audit Adjustments                         |                  |                    |                     |           |        |            |
| 2     | Cost Per Diem                             | 75.0843          | 100.5534           | 68.5206             | 15.5700   | 0.9190 | 260.6473   |
| 3     | Cost Per Diem Inflated                    | 78.4565          | 103.2256           | 71.5980             |           |        |            |
| 4     | Low Occupancy Adjustment                  |                  |                    |                     |           |        |            |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 78.4565          | 103.2256           | 71.5980             | 15.5700   | 0.9190 | 269.7691   |
| 5a    | Interim Adjustment                        |                  |                    |                     |           |        |            |
| 5b    | Interim Adjusted Per Diem                 |                  |                    |                     |           |        |            |
| 6     | Prior Semester: Provider Target Base      | 91.2913          |                    | 67.6767             |           |        |            |
| 7     | Provider Target Rate                      | 93.4048          |                    | 69.2435             |           |        |            |
| 7a    | Interim Adjustment                        |                  |                    |                     |           |        |            |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                    |                     |           |        |            |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713            | 64.0999             | 13.6500   |        |            |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                    | 56.8989             |           |        |            |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                    | 57.8210             |           |        |            |
| 10a   | New Provider Target Limitation            |                  |                    |                     |           |        |            |
| 10b   | Base for line 10a                         |                  |                    |                     |           |        |            |
| 11    | Lesser of 5,7,8,10, 10a                   | 51.1535          | 97.3713            | 57.8210             | 13.6500   | 0.9190 | 220.9148   |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.0455             | 0.6208              |           |        |            |
| 14    | Prospective Per Diem 11                   | 51.1535          | 98.4168            | 58.4418             | 13.6500   | 0.9190 | 222.5811   |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | nary Limitations n | ot applied after 7/ | 1/2002    |        |            |

Provider has submitted Supplemental Schedule.





218.98

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Miami Jewish Health Systems**

**FRVS** 

FRVS Status as of this Semester:

On Payback FRV [3]

| Began FRVS:            |            |
|------------------------|------------|
| Year of Phase-In/Full: |            |
| RS to Start Calcs:     | 1971/07    |
| Indexed Asset Value    | 26,351,148 |
| FRVS Base Asset:       | 9,462,000  |
| Occup Adj Factor:      | 0.9000     |
| ROE Factor             | 0.031560   |
|                        |            |

| Mortgage Information |             |   |  |  |
|----------------------|-------------|---|--|--|
| Amount:              | 9,999,999.0 | 0 |  |  |
| Type:                | Fixed [2]   |   |  |  |
| < 60% of Base:       | False       |   |  |  |
| Interest Rate:       | 6.4410 %    | ó |  |  |
| Chase Rate:          | 13.0000 %   | ó |  |  |
| Amortization Rate:   | 6.4410 %    | ó |  |  |
| Interest Only:       | False       |   |  |  |
| Yearly Payment:      | 1,877,307   | , |  |  |

| Calculation of FRVS Per Diem |                               |          |  |  |  |
|------------------------------|-------------------------------|----------|--|--|--|
|                              | Total Amount                  | Per Diem |  |  |  |
| 80% Capital(1):              | 21,080,918                    | 12.3697  |  |  |  |
| 20% ROE(2):                  | 5,270,230                     | 1.0959   |  |  |  |
| Insurance Cost(              | 3): <b>168,207</b>            | 1.0440   |  |  |  |
| Taxes Cost(3):               | 8,752                         | 0.0543   |  |  |  |
| Home Office(3)               | ): <b>0</b>                   | 0.0000   |  |  |  |
| Replacement(38               | <b>§</b> 4): <b>2,768,818</b> | 0.0000   |  |  |  |
| Total FRVS P                 | D:                            | 14.5639  |  |  |  |

- (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 (0.031560) divided by annual available days (168,630) divided by Occup. Adj. (0.9000) = \$1.0959
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:          | 28,500    |  |
|---------------------|-------------|---------------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:                 | 49,593    |  |
| Comparison Bed      | 332         | <b>Effective PBS Limitation</b> | 9,462,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                                      |   |  |
|--|---|---|--------------------------------------|---|--|
| Components   | Cost  | FRVS  | MTA*                                 | Final Component                         |  |
| Operating  | 51.1535   | 51.1535   | 3.7360                               | 47.4175                                 |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 98.4168<br>58.4418<br>13.6500<br>0.9190<br>0.0000 | 98.4168<br>58.4418<br>14.5639<br>0.0000<br>0.0000 | 7.1879<br>4.2683<br>0.9969<br>0.0671 | 91.2289<br>54.1735<br>12.6531<br>0.8519 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 222 5011  | 222 5760  | 1( 25(2                              | \$3.9747<br>\$8.6851                    |  |
| Totals   | 222.5811  | 222.5760  | 16.2562                              | 218.9847                                |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





Previous Med#

## Florida Agency For Health Care Administration

234.29

**DC** Inflation:

**PS** Target:

1.03277275

1.02315072

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Pines Nursing Home**

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

| Provider Information                               |   | Cost Report (CR)           | Patient Days           |       | Ratings Days    |            |
|--|---|----------------------------|------------------------|-------|-----------------|------------|
| 301 NE 141st Street North                          |   | 01/01/2009-12/31/2009      | Number of Beds: 46     |       | Superior:       | 0          |
|  | North Miami Beach FL 33161                      | Days In CR 365             | Maximum: 16            | 5,790 | Standard:       | 184        |
|  | County: Dade[13]                                | First Used: <b>2011/01</b> | Max Annualized: 16     | 5,790 | Conditional:    | 0          |
|  | Region: South[2] Area: 11                       | Last Used: <b>2011/07</b>  | Total Patient: 15      | 5,383 | Total:          | 184        |
|  | Control Private For profit [1]                  | Unaudited [3]              | Medicare: 1            | ,018  | Inflati         | on         |
|  | Current Class South Small [3]                   | Initial CR? False          | Medicaid: 13           | 3,810 | FY Index:       | 1.19387802 |
|  | Class at 1/94: <b>South Small [3]</b>           | Medicaid Utilization       | 89.774                 | 43%   | Semester Index: | 1.26086800 |
|  | Operating Ex > 18 months [1]                    | Occupancy:                 | 91.620                 | 01%   | Cost:           | 1.05611124 |
|  | Open Date: 1/1/1978                             | Statewide Low Occupan      | cy Threshold: 79.314   | 40%   | Target:         | 1.01620550 |
|  | Acquired Date: 1/1/1978 Medicaid Low Occupance  |                            | cy Threshold: 41.940   | 60%   | DC FY Index:    | 1.15950000 |
|  | Entered Medicaid 1/1/1978 Low Occupancy Adjustm |                            | nent Factor: 115.514   | 97%   | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/1978 Weighted Low Occ Adjus |   |                            | stment Factor: 100.000 | 000%  | DC Inflation:   | 1.17730000 |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,049,422        | 1,053,735           | 903,996             | 158,125  | 0   | 3,165,278 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 75.9900          | 76.3023             | 65.4595             | 11.4500  |     | 229.2018  |
| 3     | Cost Per Diem Inflated                    | 80.2539          | 78.8029             | 69.1325             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 80.2539          | 78.8029             | 69.1325             | 11.4500  |     | 239.6393  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 60.4623          |                     | 82.2803             |          |     |           |
| 7     | Provider Target Rate                      | 61.8620          |                     | 84.1851             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 59.2863          | 102.7706            | 78.6955             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 60.7984          |                     | 70.2905             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 61.7837          |                     | 71.4296             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 59.2863          | 78.8029             | 69.1325             | 11.4500  |     | 218.6717  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 3.5261              | 3.0934              |          |     |           |
| 14    | Prospective Per Diem 11                   | 59.2863          | 82.3290             | 72.2259             | 11.4500  |     | 225.2912  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





234.29

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| Pines Nursing Home | Pines | Nu | rsing | Home |
|--------------------|-------|----|-------|------|
|--------------------|-------|----|-------|------|

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1978/01   |
| Indexed Asset Value  | 913,035   |
| FRVS Base Asset:     | 533,635   |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029170  |
|                      |           |

| Mortgage Information |         |          |  |  |
|----------------------|---------|----------|--|--|
| Amount: 315,414.00   |         |          |  |  |
| Type: Fixed [2]      |         |          |  |  |
| < 60% of Base:       | True    |          |  |  |
| Interest Rate:       | 8.0000  | <b>%</b> |  |  |
| Chase Rate:          | 12.5000 | <b>%</b> |  |  |
| Amortization Rate:   | 12.5000 | <b>%</b> |  |  |
| Interest Only:       | True    |          |  |  |
| Yearly Payment:      | 90,8    | 312      |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |  |
|------------------------------|-----------|----------|--|--|--|--|
| Tot                          | al Amount | Per Diem |  |  |  |  |
| 80% Capital(1):              | 730,428   | 6.0097   |  |  |  |  |
| 20% ROE(2):                  | 182,607   | 0.3525   |  |  |  |  |
| Insurance Cost(3):           | 16,740    | 1.0882   |  |  |  |  |
| Taxes Cost(3):               | 14,124    | 0.9182   |  |  |  |  |
| Home Office(3):              | 0         | 0.0000   |  |  |  |  |
| Replacement(3&4):            | 33,860    | 0.0000   |  |  |  |  |
| Total FRVS PD:               |           | 8.3686   |  |  |  |  |

- (1) 80% Capital (\$730,428) amortized at 12.5000% for 20 years Interest of \$90,812 divided by annual available days (16,790) divided by Occup. Adj. (0.9000) = \$6.0097
- (2) 20% ROE (\$182,607) times the ROE factor (0.029170) divided by annual available days (16,790) divided by Occup. Adj. (0.9000) = \$0.3525
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 46          | Effective PBS Limitation | 1,311,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |  |  |  |  |
|--|---|--|----------------------------|------------------------------|--|--|--|--|
| Components   | Cost FRVS MTA* Final Component                    |  |                            |                              |  |  |  |  |
| Operating  | 59.2863   | 59.2863  | 4.3300                     | 4.3300 54.9563               |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 82.3290<br>72.2259<br>11.4500<br>0.0000<br>0.0000 | 82.3290<br>72.2259<br>8.3686<br>0.0000<br>0.0000 | 6.0129<br>5.2750<br>0.6112 | 76.3161<br>66.9509<br>7.7574 |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |  |                            | \$19.6196<br>\$8.6851        |  |  |  |  |
| Totals   | 225.2912  | 222.2098   | 16.2291                    | 234.2854                     |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





206.23

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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 I       | Days       |
|--------------------------------|----------------------------|-----------------------------------|-----------------|------------|
| 5888 Blanding Boulevard        | 01/01/2010-12/31/2010      | Number of Beds: 120               | Superior:       | 0          |
| Jacksonville FL 32244          | Days In CR 365             | Maximum: 43,800                   | Standard:       | 184        |
| County: Duval[16]              | First Used: <b>2011/07</b> | Max Annualized: 43,800            | Conditional:    | 0          |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient: 41,601             | Total:          | 184        |
| Control Church Non-Profit [2]  | Unaudited [3]              | Medicare: <b>3,265</b>            | Inflatio        | on         |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: 25,572                  | FY Index:       | 1.22078676 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 61.46968%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 94.97945%                         | Cost:           | 1.03283230 |
| Open Date: 1/1/1970            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target:         | 1.01620550 |
| Acquired Date: 1/1/1970        | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index:    | 1.17400000 |
| Entered Medicaid 1/1/1970      | Low Occupancy Adjustr      | ment Factor: 119.75058%           | DC F T Index:   | 1.19750000 |
| Med # Active Date: 1/1/1970    | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:   | 1.02001704 |
| Previous Med #                 |                            |                                   |                 |            |
|                                |                            |                                   | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |           |           |           |          |        |           |
|-------|---|-----------|-----------|-----------|----------|--------|-----------|
| Item  | Description                               | Operating | Direct    | InDirect  | Property | ROE    | Totals    |
| 1     | Total Cost                                | 983,573   | 2,542,266 | 1,132,089 | 181,817  | 6,734  | 4,846,479 |
| 1a    | Audit Adjustments                         |           |           |           |          |        |           |
| 2     | Cost Per Diem                             | 38.4629   | 99.4160   | 44.2706   | 7.1100   | 0.2633 | 189.5228  |
| 3     | Cost Per Diem Inflated                    | 39.7257   | 101.4060  | 45.7241   |          |        |           |
| 4     | Low Occupancy Adjustment                  |           |           |           |          |        |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 39.7257   | 101.4060  | 45.7241   | 7.1100   | 0.2633 | 194.2291  |
| 5a    | Interim Adjustment                        |           |           |           |          |        |           |
| 5b    | Interim Adjusted Per Diem                 |           |           |           |          |        |           |
| 6     | Prior Semester: Provider Target Base      | 36.1628   |           | 44.2723   |          |        |           |
| 7     | Provider Target Rate                      | 37.0000   |           | 45.2972   |          |        |           |
| 7a    | Interim Adjustment                        |           |           |           |          |        |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |           |          |        |           |
| 8     | Cost Based Class Ceilings                 | 47.7573   | 95.2206   | 58.5089   | 13.6500  |        |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463   |           | 53.4956   |          |        |           |
| 10    | Target Rate Class Ceiling                 | 45.9795   |           | 54.3625   |          |        |           |
| 10a   | New Provider Target Limitation            |           |           |           |          |        |           |
| 10b   | Base for line 10a                         |           |           |           |          |        |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 37.0000   | 95.2206   | 45.2972   | 7.1100   | 0.2633 | 184.8911  |
| 12/13 | Medicaid Adjustment Rate                  |           | 1.2287    | 0.5845    |          |        |           |
| 14    | Prospective Per Diem 11                   | 37.0000   | 96.4493   | 45.8817   | 7.1100   | 0.2633 | 186.7043  |
| 15    | H 1 10 4 H 11 10 7/1/2002                 |           |           |           |          |        |           |





206.23

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### All Saints Catholic Nursing Home & R.C. Inc.

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1971/07   |
| Indexed Asset Value  | 5,675,613 |
| FRVS Base Asset:     | 1,411,227 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027600  |
|                      |           |

| Mortgage Information |           |            |  |  |
|----------------------|-----------|------------|--|--|
| Amount:              | 2,750,000 | 0.00       |  |  |
| Type:                | Fixed [2] |            |  |  |
| < 60% of Base:       | False     |            |  |  |
| Interest Rate:       | 8.0000    | <b>%</b>   |  |  |
| Chase Rate:          | 6.5000    | <b>%</b>   |  |  |
| Amortization Rate:   | 8.0000    | <b>%</b>   |  |  |
| Interest Only:       | False     |            |  |  |
| Yearly Payment:      | 455,7     | <b>742</b> |  |  |

| Calculation      | Calculation of FRVS Per Diem |          |  |  |  |  |
|------------------|------------------------------|----------|--|--|--|--|
|                  | Total Amount                 | Per Diem |  |  |  |  |
| 80% Capital(1):  | 4,540,490                    | 11.5612  |  |  |  |  |
| 20% ROE(2):      | 1,135,123                    | 0.7948   |  |  |  |  |
| Insurance Cost(3 | 3): 22,213                   | 0.5340   |  |  |  |  |
| Taxes Cost(3):   | 0                            | 0.0000   |  |  |  |  |
| Home Office(3):  | 0                            | 0.0000   |  |  |  |  |
| Replacement(3&   | (4): <b>62,454</b>           | 0.0000   |  |  |  |  |
| Total FRVS PI    | ):                           | 12.8900  |  |  |  |  |

- (1) 80% Capital (\$4,540,490) amortized at 8.0000% for 20 years Principal & Interest of \$455,742 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.5612
- (2) 20% ROE (\$1,135,123) times the ROE factor (0.027600) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7948
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |
|---------------------|-------------|--------------------------|-----------|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |
| Comparison Bed      | 60          | Effective PBS Limitation | 1,710,000 |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |   |  |   |  |
|--|---|--|---|--|---|--|
| Components   | Cost  | Cost FRVS MTA* Final Component                     |   |  |   |  |
| Operating  | 37.0000   | 37.0000  | 2.7023  | 34.2977  |   |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 96.4493<br>45.8817<br>7.1100<br>0.2633<br>-0.2633 | 96.4493<br>45.8817<br>12.8900<br>0.3868<br>-0.3868 | 7.0442<br>3.3510<br>0.9414<br>0.0283<br>-0.0283 | 89.4051<br>42.5307<br>11.9486<br>0.3585<br>-0.3585 |   |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |  |   | \$19.3611<br>\$8.6851                              |   |  |
| Totals   | 186.4410  | 192.2210   | 14.0389   | 206.2283   | _ |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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## Florida Agency For Health Care Administration

223.19

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

| Type of Ownership. Church Non-1 | citotic [2] Cito w Status baseu | on this Cost Repor            | t. No Change | 1]              |            |
|---------------------------------|---------------------------------|-------------------------------|--------------|-----------------|------------|
| Provider Information            | Cost Report (CR)                | Cost Report (CR) Patient Days |              | Ratings         | Days       |
| 11401 Old St. Augustine Rd.     | 01/01/2009-12/31/2009           | Number of Beds:               | 180          | Superior:       | 184        |
| Jacksonville FL 32258           | Days In CR 365                  | Maximum:                      | 65,700       | Standard:       | 0          |
| County: Duval[16]               | First Used: <b>2011/01</b>      | Max Annualized:               | 65,700       | Conditional:    | 0          |
| Region: North [1] Area: 4       | Last Used: <b>2011/07</b>       | Total Patient:                | 62,573       | Total:          | 184        |
| Control Church Non-Profit [2]   | Unaudited [3]                   | Medicare:                     | 12,393       | Inflat          | ion        |
| Current Class North Large [2]   | Initial CR? False               | Medicaid:                     | 33,144       | FY Index:       | 1.19387802 |
| Class at 1/94: North Large [2]  | Medicaid Utilization            | :                             | 52.96853%    | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                      | 9                             | 95.24049%    | Cost:           | 1.05611124 |
| Open Date: 1/1/1970             | Statewide Low Occupan           | cy Threshold:                 | 79.31440%    | Target:         | 1.01620550 |
| Acquired Date: 1/1/1970         | Medicaid Low Occupan            | cy Threshold:                 | 41.94060%    | DC FY Index:    | 1.15950000 |
| Entered Medicaid 1/1/1970       | Low Occupancy Adjusti           | ment Factor: 12               | 20.07968%    | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/1970     | Weighted Low Occ Adju           | ustment Factor: 10            | 00.00000%    | DC Inflation:   | 1.03277275 |
| Previous Med #                  |                                 |                               |              |                 |            |
|                                 |                                 |                               |              | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                 |                    |                     |          |     |           |
|-------|---|-----------------|--------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct             | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,761,740       | 3,211,080          | 1,928,696           | 476,279  | 0   | 7,377,795 |
| 1a    | Audit Adjustments                         |                 |                    |                     |          |     |           |
| 2     | Cost Per Diem                             | 53.1541         | 96.8827            | 58.1914             | 14.3700  |     | 222.5982  |
| 3     | Cost Per Diem Inflated                    | 56.1366         | 100.0578           | 61.4566             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                    |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 56.1366         | 100.0578           | 61.4566             | 14.3700  |     | 232.0210  |
| 5a    | Interim Adjustment                        |                 |                    |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                    |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 61.3990         |                    | 60.4249             |          |     |           |
| 7     | Provider Target Rate                      | 62.8204         |                    | 61.8238             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                    |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                    |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573         | 95.2206            | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463         |                    | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795         |                    | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                    |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                    |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 45.9795         | 95.2206            | 54.3625             | 13.6500  |     | 209.2126  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 0.3180             | 0.1815              |          |     |           |
| 14    | Prospective Per Diem 11                   | 45.9795         | 95.5386            | 54.5440             | 13.6500  |     | 209.7121  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations n | ot applied after 7/ | 1/2002   |     |           |





223.19

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **River Garden Hebrew Home**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1971/07   |
| Indexed Asset Value  | 8,546,026 |
| FRVS Base Asset:     | 5,372,016 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029170  |
|                      |           |

| formation |                              |
|-----------|------------------------------|
|           | 0.00                         |
| None [1]  |                              |
| True      |                              |
| 12.5000   | <b>%</b>                     |
| 12.5000   | <b>%</b>                     |
| 12.5000   | <b>%</b>                     |
| True      |                              |
| 850,      | 004                          |
|           | True 12.5000 12.5000 12.5000 |

| Calculation o      | f FRVS Per | Diem     |
|--------------------|------------|----------|
| Tota               | al Amount  | Per Diem |
| 80% Capital(1):    | 6,836,821  | 14.3752  |
| 20% ROE(2):        | 1,709,205  | 0.8432   |
| Insurance Cost(3): | 118,775    | 1.8982   |
| Taxes Cost(3):     | 0          | 0.0000   |
| Home Office(3):    | 3,383      | 0.0541   |
| Replacement(3&4):  | 192,162    | 0.0000   |
| Total FRVS PD:     |            | 17.1707  |

- (1) 80% Capital (\$6,836,821) amortized at 12.5000% for 20 years Interest of \$850,004 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$14.3752
- (2) 20% ROE (\$1,709,205) times the ROE factor (0.029170) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.8432
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 192         | Effective PBS Limitation | 5,472,000 |  |

|  | Comparison of Re                                  | imbursement u                                     | inder Cost vs.             | FRVS                          |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 45.9795   | 45.9795   | 3.3581                     | 42.6214                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 95.5386<br>54.5440<br>13.6500<br>0.0000<br>0.0000 | 95.5386<br>54.5440<br>17.1707<br>0.0000<br>0.0000 | 6.9777<br>3.9836<br>1.2541 | 88.5609<br>50.5604<br>15.9166 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$16.8488<br>\$8.6851         |  |
| Totals   | 209.7121  | 213.2328  | 15.5735                    | 223.1932                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





213.95

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### AVANTE AT JACKSONVILLE BEACH

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:07/01/2010

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                |              |
|--------------------------------|----------------------------|--------------------------------|-----------------------------|--------------|
| 1504 Seabreeze Avenue          | 06/01/2009-05/31/2010      | Number of Beds: 165            | Superior: 0                 |              |
| Jacksonville Beach FL 32250-   | Days In CR 365             | Maximum: <b>60,225</b>         | Standard: 184               |              |
| County: Duval[16]              | First Used: <b>2011/01</b> | Max Annualized: 60,225         | Conditional: 0              |              |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient: 51,724          | Total: 184                  |              |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 11,827               | Inflation                   |              |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: <b>28,874</b>        | FY Index: <b>1.20403510</b> | <del>,</del> |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 55.82322%                      | Semester Index: 1.26086800  | )            |
| Operating Ex > 18 months [1]   | Occupancy:                 | 85.88460%                      | Cost: 1.04720203            |              |
| Open Date: 7/1/1974            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b> | Target: 1.01620550          |              |
| Acquired Date: 7/1/1974        | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b> | DC FY Index: 1.16533216     |              |
| Entered Medicaid 10/1/1980     | Low Occupancy Adjustr      |                                | DC Sem Index: 1.19750000    |              |
| Med # Active Date: 7/1/1989    | Weighted Low Occ Adju      |                                | DC Inflation: 1.02760401    |              |
| Previous Med # <b>205982</b>   | Interim Component Effe     | ctive date: <b>7/1/2010</b>    |                             |              |
|                                |                            |                                | PS Target: 1.02315072       | <u>'</u>     |

Rate Calculations Item Description Operating Direct InDirect ROE Totals Property 1 0 1,185,400 5,312,043 Total Cost 1,303,234 246,295 2,577,114 **Audit Adjustments** 2 41.0542 89.2538 45.1352 8.5300 183.9732 Cost Per Diem 3 42,9920 91.7176 47.2657 Cost Per Diem Inflated 4 Low Occupancy Adjustment 5 42,9920 91.7176 47.2657 8.5300 190.5053 Occupancy Adjusted/Inflated Per Diem 5a Interim Adjustment 7.1300 5b Interim Adjusted Per Diem 54.3957 6 Prior Semester: Provider Target Base 43.6712 52.7577 7 44.6822 Provider Target Rate 53.9791 7a Interim Adjustment 7.1300 7b 61.1091 Interim Adjusted Provider Target Rate 8 13.6500 47.7573 95.2206 58.5089 Cost Based Class Ceilings 9 Prior Semester: Class Ceiling Target Base 45.2463 53.4956 10 45.9795 Target Rate Class Ceiling 54.3625 10a New Provider Target Limitation 10b Base for line 10a 11 Lesser of 5,7,8,10, 10a 42.9920 91.7176 54.3625 8.5300 197.6021 12/13Medicaid Adjustment Rate 0.6009 0.3561 14 92.3185 Prospective Per Diem 11 42,9920 54.7186 8.5300 198.5591 Usual and Customary Limitations not applied after 7/1/2002 15 Inflated Usual & Customary Charge





213.95

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### AVANTE AT JACKSONVILLE BEACH

#### **FRVS**

FRVS Status as of this Semester:

| Began FRVS:          | 7/1/1989  |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1974/07   |
| Indexed Asset Value  | 5,060,797 |
| FRVS Base Asset:     | 1,747,238 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031880  |
|                      |           |

| Mortgage Information      |           |            |  |  |  |  |
|---------------------------|-----------|------------|--|--|--|--|
| Amount: <b>806,723.00</b> |           |            |  |  |  |  |
| Type:                     | Fixed [2] |            |  |  |  |  |
| < 60% of Base:            | True      |            |  |  |  |  |
| Interest Rate:            | 13.5000   | <b>%</b>   |  |  |  |  |
| Chase Rate:               | 12.5000   | <b>%</b>   |  |  |  |  |
| Amortization Rate:        | 12.5000   | <b>%</b>   |  |  |  |  |
| Interest Only:            | True      |            |  |  |  |  |
| Yearly Payment: 503,35    |           | <b>357</b> |  |  |  |  |
|                           |           | 357        |  |  |  |  |

| Calculation of FRVS Per Diem |                       |         |  |  |  |
|------------------------------|-----------------------|---------|--|--|--|
| T                            | Total Amount Per Diem |         |  |  |  |
| 80% Capital(1):              | 4,048,638             | 9.2866  |  |  |  |
| 20% ROE(2):                  | 1,012,159             | 0.5953  |  |  |  |
| Insurance Cost(3)            | <b>97,680</b>         | 1.8885  |  |  |  |
| Taxes Cost(3):               | 56,321                | 1.0889  |  |  |  |
| Home Office(3):              | 55,178                | 1.0668  |  |  |  |
| Replacement(3&4              | 4): <b>84,229</b>     | 0.0000  |  |  |  |
| Total FRVS PD:               |                       | 13.9261 |  |  |  |

- (1) 80% Capital (\$4,048,638) amortized at 12.5000% for 20 years Interest of \$503,357 divided by annual available days (60,225) divided by Occup. Adj. (0.9000) = \$9.2866
- (2) 20% ROE (\$1,012,159) times the ROE factor (0.031880) divided by annual available days (60,225) divided by Occup. Adj. (0.9000) = \$0.5953
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                               |  |  |  |
|--|--|---|----------------------------|-------------------------------|--|--|--|
| Components Cost FRVS MTA* Final Component                          |  |   |                            |                               |  |  |  |
| Operating  | 42.9920  | 42.9920   | 3.1399                     | 39.8521                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 92.3185<br>54.7186<br>8.5300<br>0.0000<br>0.0000 | 92.3185<br>54.7186<br>13.9261<br>0.0000<br>0.0000 | 6.7425<br>3.9964<br>1.0171 | 85.5760<br>50.7222<br>12.9090 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |   |                            | \$16.2059<br>\$8.6851         |  |  |  |
| Totals   | 198.5591   | 203.9552  | 14.8959                    | 213.9503                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





231.17

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

| Type of Ownership. Till acc For pr | ont [1] CHOW Status baseu  | on this Cost Repor | t. 110 Change | L ]             |            |
|------------------------------------|----------------------------|--------------------|---------------|-----------------|------------|
| Provider Information               | Cost Report (CR)           | Patient            | Days          | Ratings         | Days       |
| 2055 PALMETTO STREET               | 09/01/2009-08/31/2010      | Number of Beds:    | 150           | Superior:       | 184        |
| Clearwater FL 34625                | Days In CR 365             | Maximum:           | 54,750        | Standard:       | 0          |
| County: Pinellas[52]               | First Used: <b>2011/07</b> | Max Annualized:    | 54,750        | Conditional:    |            |
| Region: Central[3] Area: 5         | Last Used: <b>2011/07</b>  | Total Patient:     | 43,602        | Total:          | 184        |
| Control Private For profit [1]     | Unaudited [3]              | Medicare:          | 2,662         | Inflat          | ion        |
| Current Class Central Large [6]    | Initial CR? False          | Medicaid:          | 31,662        | FY Index:       | 1.21220353 |
| Class at 1/94: North Large [2]     | Medicaid Utilization       |                    | 72.61594%     | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]       | Occupancy:                 |                    | 79.63836%     | Cost:           | 1.04014546 |
| Open Date: 4/1/1983                | Statewide Low Occupat      | ncy Threshold:     | 79.31440%     | Target:         | 1.01620550 |
| Acquired Date: 4/1/1983            | Medicaid Low Occupar       | ncy Threshold:     | 41.94060%     | DC FY Index:    | 1.16916514 |
| Entered Medicaid 12/1/1983         | Low Occupancy Adjust       | ment Factor:       | 100.40845%    | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/1/1988       | Weighted Low Occ Adj       | ustment Factor:    | 100.00000%    | DC Inflation:   | 1.02423512 |
| Previous Med #                     |                            |                    |               |                 |            |
|                                    |                            |                    |               | PS Target:      | 1.02315072 |

|       | Rate Calculations   |           |           |           |          |     |           |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost  | 1,456,979 | 3,102,449 | 1,872,692 | 494,244  | 0   | 6,926,364 |
| 1a    | Audit Adjustments   |           |           |           |          |     |           |
| 2     | Cost Per Diem   | 46.0166   | 97.9865   | 59.1464   | 15.6100  |     | 218.7595  |
| 3     | Cost Per Diem Inflated  | 47.8640   | 100.3612  | 61.5209   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 47.8640   | 100.3612  | 61.5209   | 15.6100  |     | 225.3561  |
| 5a    | Interim Adjustment  |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 41.3977   |           | 53.6661   |          |     |           |
| 7     | Provider Target Rate  | 42.3561   |           | 54.9085   |          |     |           |
| 7a    | Interim Adjustment  |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings   | 49.6383   | 96.2960   | 61.3044   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 47.7921   |           | 55.1439   |          |     |           |
| 10    | Target Rate Class Ceiling   | 48.5666   |           | 56.0375   |          |     |           |
| 10a   | New Provider Target Limitation  |           |           |           |          |     |           |
| 10b   | Base for line 10a   |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 42.3561   | 96.2960   | 54.9085   | 13.6500  |     | 207.2106  |
| 12/13 | Medicaid Adjustment Rate  |           | 2.4501    | 1.3970    |          |     |           |
| 14    | Prospective Per Diem 11   | 42.3561   | 98.7461   | 56.3055   | 13.6500  |     | 211.0577  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### COMPREHENSIVE HEALTHCARE OF CLEA

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 2/1/1996  |
|------------------------|-----------|
| Year of Phase-In/ Full | <b>:</b>  |
| RS to Start Calcs:     | 1983/01   |
| Indexed Asset Value    | 7,292,707 |
| FRVS Base Asset:       | 3,420,000 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.030420  |
|                        |           |

| Mortgage Information |                             |            |  |  |  |  |
|----------------------|-----------------------------|------------|--|--|--|--|
| Amount:              | Amount: <b>4,000,000.00</b> |            |  |  |  |  |
| Type:                | Fixed [2]                   |            |  |  |  |  |
| < 60% of Base:       | False                       |            |  |  |  |  |
| Interest Rate:       | 13.3500                     | <b>%</b>   |  |  |  |  |
| Chase Rate:          | 11.5000                     | <b>%</b>   |  |  |  |  |
| Amortization Rate:   | 13.3500                     | <b>%</b>   |  |  |  |  |
| Interest Only:       | False                       |            |  |  |  |  |
| Yearly Payment:      | 837,7                       | <b>738</b> |  |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |  |
|------------------------------|-----------|----------|--|--|--|--|
| Tota                         | al Amount | Per Diem |  |  |  |  |
| 80% Capital(1):              | 5,834,166 | 17.0013  |  |  |  |  |
| 20% ROE(2):                  | 1,458,541 | 0.9004   |  |  |  |  |
| Insurance Cost(3):           | 63,753    | 1.4622   |  |  |  |  |
| Taxes Cost(3):               | 67,232    | 1.5419   |  |  |  |  |
| Home Office(3):              | 18,173    | 0.4168   |  |  |  |  |
| Replacement(3&4):            | 0         | 0.0000   |  |  |  |  |
| Total FRVS PD:               |           | 21.3226  |  |  |  |  |

- (1) 80% Capital (\$5,834,166) amortized at 13.3500% for 20 years Principal & Interest of \$837,738 divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$17.0013
- (2) 20% ROE (\$1,458,541) times the ROE factor (0.030420) divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$0.9004
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |  |  |
| Operating  | 42.3561   | 42.3561   | 3.0935                     | 39.2626                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 98.7461<br>56.3055<br>13.6500<br>0.0000<br>0.0000 | 98.7461<br>56.3055<br>21.3226<br>0.0000<br>0.0000 | 7.2120<br>4.1123<br>1.5573 | 91.5341<br>52.1932<br>19.7653 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$19.7273<br>\$8.6851         |  |  |  |
| Totals   | 211.0577  | 218.7303  | 15.9751                    | 231.1676                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





211.87

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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]

Cost Report (CR) Patient Days **Provider Information Ratings Days** Superior: 184 05/01/2009-04/30/2010 Number of Beds: 120 777 South Douglas Road 0 43,800 Standard: 365 Pembroke Pines FL 33025 Days In CR Maximum: Conditional: 0 County: **Broward[6]** First Used: 2011/01 Max Annualized: 43,800 184 Total: Region: South[2] Area: 10 Last Used: 2011/07 Total Patient: 42,335 Control Government Non-Prof 7,841 Inflation Medicare: Unaudited [3] **False** 20,872 Current Class South Large [4] Initial CR? Medicaid: FY Index: 1.20140174 Class at 1/94: South Large [4] Medicaid Utilization 49.30200% Semester Index: 1.26086800 96.65525% Operating Ex > 18 months [1] Occupancy: Cost: 1.04949740 Open Date: 7/14/1989 Statewide Low Occupancy Threshold: 79.31440% Target: 1.01620550 Acquired Date: 7/14/1989 Medicaid Low Occupancy Threshold: 41.94060% DC FY Index: 1.16416550 7/14/1989 121.86344% **Entered Medicaid** Low Occupancy Adjustment Factor: DC Sem Index: 1.19750000 7/14/1989 100.00000% Med # Active Date: Weighted Low Occ Adjustment Factor: DC Inflation: 1.02863382 Previous Med# **PS Target:** 1.02315072

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,466,582       | 2,719,361           | 1,226,885           | 229,383  | 0   | 5,642,211 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 70.2655         | 130.2875            | 58.7814             | 10.9900  |     | 270.3244  |
| 3     | Cost Per Diem Inflated                    | 73.7435         | 134.0181            | 61.6909             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 73.7435         | 134.0181            | 61.6909             | 10.9900  |     | 280.4425  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 71.9090         |                     | 66.7180             |          |     |           |
| 7     | Provider Target Rate                      | 73.5737         |                     | 68.2626             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193         | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378         |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535         |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 51.1535         | 97.3713             | 57.8210             | 10.9900  |     | 217.3358  |
| 12/13 | Medicaid Adjustment Rate                  |                 |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 51.1535         | 97.3713             | 57.8210             | 10.9900  |     | 217.3358  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





211.87

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Memorial Manor Nursing Home**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 7/14/1989 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1989/07   |
| Indexed Asset Value  | 5,450,856 |
| FRVS Base Asset:     | 2,534,785 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage Information |          |          |  |  |  |
|----------------------|----------|----------|--|--|--|
| Amount:              |          | 0.00     |  |  |  |
| Type:                | None [1] |          |  |  |  |
| < 60% of Base:       | True     |          |  |  |  |
| Interest Rate:       | 10.5000  | <b>%</b> |  |  |  |
| Chase Rate:          | 10.5000  | <b>%</b> |  |  |  |
| Amortization Rate:   | 10.5000  | <b>%</b> |  |  |  |
| Interest Only:       | True     |          |  |  |  |
| Yearly Payment:      | 454,     | ,672     |  |  |  |

| Calculation of FRVS Per Diem |            |          |  |  |
|------------------------------|------------|----------|--|--|
| То                           | tal Amount | Per Diem |  |  |
| 80% Capital(1):              | 4,360,685  | 11.5340  |  |  |
| 20% ROE(2):                  | 1,090,171  | 0.8728   |  |  |
| Insurance Cost(3):           | 18,876     | 0.4459   |  |  |
| Taxes Cost(3):               | 0          | 0.0000   |  |  |
| Home Office(3):              | 0          | 0.0000   |  |  |
| Replacement(3&4)             | : 61,442   | 0.0000   |  |  |
| Total FRVS PD:               |            | 12.8527  |  |  |

- (1) 80% Capital (\$4,360,685) amortized at 10.5000% for 20 years Interest of \$454,672 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.5340
- (2) 20% ROE (\$1,090,171) times the ROE factor (0.031560) 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 Det | ermination | Used Per Bed Standard:          | 29,821    |  |
|----------------------|------------|---------------------------------|-----------|--|
| Comparison Date:     | 1/1/1989   | Current RS PBS:                 | 49,593    |  |
| Comparison Bed       | 85         | <b>Effective PBS Limitation</b> | 2,534,785 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |  |  |
| Operating  | 51.1535   | 51.1535   | 3.7360                     | 47.4175                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 97.3713<br>57.8210<br>10.9900<br>0.0000<br>0.0000 | 97.3713<br>57.8210<br>12.8527<br>0.0000<br>0.0000 | 7.1115<br>4.2230<br>0.9387 | 90.2598<br>53.5980<br>11.9140 |  |  |  |
| Supplemental Rate Add-on   |   |   |                            | \$8.6851                      |  |  |  |
| Totals   | 217.3358  | 219.1985  | 16.0092                    | 211.8744                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





204.56

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Gulf Coast Village**

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

| Provider Information           | Cost Report (CR)           | Patient Days          |        | Ratings         | Days       |
|--------------------------------|----------------------------|-----------------------|--------|-----------------|------------|
| 1333 Santa Barbara Blvd.       | 01/01/2010-12/31/2010      | Number of Beds:       | 85     | Superior:       | 0          |
| Cape Coral FL 33991            | Days In CR 365             | Maximum:              | 31,025 | Standard:       | 184        |
| County: Lee[36]                | First Used: <b>2011/07</b> | Max Annualized:       | 31,025 | Conditional:    | 0          |
| Region: South[2] Area: 8       | Last Used: <b>2011/07</b>  | Total Patient:        | 28,557 | Total:          | 184        |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare:             | 12,962 | Inflati         | ion        |
| Current Class South Small [3]  | Initial CR? False          | Medicaid:             | 8,659  | FY Index:       | 1.22078676 |
| Class at 1/94: South Small [3] | Medicaid Utilization       | 30.3                  | 32181% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 92.0                  | 04512% | Cost:           | 1.03283230 |
| Open Date: 8/28/1989           | Statewide Low Occupan      | cy Threshold: 79.3    | 31440% | Target:         | 1.01620550 |
| Acquired Date: 8/28/1989       | Medicaid Low Occupan       | cy Threshold: 41.9    | 94060% | DC FY Index:    | 1.17400000 |
| Entered Medicaid 8/28/1989     | Low Occupancy Adjustr      | ment Factor: 116.0    | 05096% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 8/28/1989   | Weighted Low Occ Adju      | ustment Factor: 100.0 | 00000% | DC Inflation:   | 1.02001704 |
| Previous Med #                 |                            |                       |        |                 |            |
|                                |                            |                       |        | PS Target:      | 1.02315072 |

|       |  | F         | Rate Calculations |          |          |     |           |
|-------|--|-----------|-------------------|----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct            | InDirect | Property | ROE | Totals    |
| 1     | Total Cost   | 310,252   | 803,515           | 550,480  | 126,075  | 0   | 1,790,322 |
| 1a    | Audit Adjustments  |           |                   |          |          |     |           |
| 2     | Cost Per Diem  | 35.8300   | 92.7954           | 63.5732  | 14.5600  |     | 206.7586  |
| 3     | Cost Per Diem Inflated   | 37.0064   | 94.6529           | 65.6605  |          |     |           |
| 4     | Low Occupancy Adjustment   |           |                   |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 37.0064   | 94.6529           | 65.6605  | 14.5600  |     | 211.8798  |
| 5a    | Interim Adjustment   |           |                   |          |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |                   |          |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 50.0232   |                   | 76.2291  |          |     |           |
| 7     | Provider Target Rate   | 51.1813   |                   | 77.9939  |          |     |           |
| 7a    | Interim Adjustment   |           |                   |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |                   |          |          |     |           |
| 8     | Cost Based Class Ceilings  | 59.2863   | 102.7706          | 78.6955  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 60.7984   |                   | 70.2905  |          |     |           |
| 10    | Target Rate Class Ceiling  | 61.7837   |                   | 71.4296  |          |     |           |
| 10a   | New Provider Target Limitation   |           |                   |          |          |     |           |
| 10b   | Base for line 10a  |           |                   |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 37.0064   | 94.6529           | 65.6605  | 13.6500  |     | 210.9698  |
| 12/13 | Medicaid Adjustment Rate   |           |                   |          |          |     |           |
| 14    | Prospective Per Diem 11  | 37.0064   | 94.6529           | 65.6605  | 13.6500  |     | 210.9698  |
| 15    | Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                   |          |          |     |           |





204.56

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| Gulf | Coast | Village |
|------|-------|---------|
| Jun  | Coust | v mac   |

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:           | 8/28/1989 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1989/07   |
| Indexed Asset Value   | 3,933,603 |
| FRVS Base Asset:      | 1,789,260 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027600  |
|                       |           |

| Mortgage Information        |              |          |  |  |  |  |
|-----------------------------|--------------|----------|--|--|--|--|
| Amount: <b>6,269,266.00</b> |              |          |  |  |  |  |
| Type:                       | Variable [3] |          |  |  |  |  |
| < 60% of Base:              | False        |          |  |  |  |  |
| Interest Rate:              | 7.0909       | <b>%</b> |  |  |  |  |
| Chase Rate:                 | 9.1909       | <b>%</b> |  |  |  |  |
| Amortization Rate:          | 7.0909       | <b>%</b> |  |  |  |  |
| Interest Only:              | False        |          |  |  |  |  |
| Yearly Payment:             | 294,8        | 36       |  |  |  |  |

| Calculation of     | Calculation of FRVS Per Diem |          |  |  |  |  |
|--------------------|------------------------------|----------|--|--|--|--|
| Tot                | al Amount                    | Per Diem |  |  |  |  |
| 80% Capital(1):    | 3,146,882                    | 10.5591  |  |  |  |  |
| 20% ROE(2):        | 786,721                      | 0.7776   |  |  |  |  |
| Insurance Cost(3): | 51,030                       | 1.7870   |  |  |  |  |
| Taxes Cost(3):     | 24,613                       | 0.8619   |  |  |  |  |
| Home Office(3):    | 0                            | 0.0000   |  |  |  |  |
| Replacement(3&4):  | 124,412                      | 0.0000   |  |  |  |  |
| Total FRVS PD:     |                              | 13.9856  |  |  |  |  |

- (1) 80% Capital (\$3,146,882) amortized at 7.0909% for 20 years Principal & Interest of \$294,836 divided by annual available days (31,025) divided by Occup. Adj. (0.9000) = \$10.5591
- (2) 20% ROE (\$786,721) times the ROE factor (0.027600) divided by annual available days (31,025) divided by Occup. Adj. (0.9000) = \$0.7776
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Der | termination | Used Per Bed Standard:   | 29,821    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1989    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60          | Effective PBS Limitation | 1,789,260 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |   |                            |                               |  |  |  |  |  |
| Operating  | 37.0064   | 37.0064   | 2.7028                     | 34.3036                       |  |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 94.6529<br>65.6605<br>13.6500<br>0.0000<br>0.0000 | 94.6529<br>65.6605<br>13.9856<br>0.0000<br>0.0000 | 6.9130<br>4.7955<br>1.0214 | 87.7399<br>60.8650<br>12.9642 |  |  |  |  |  |
| Supplemental Rate Add-on   |   |   |                            | \$8.6851                      |  |  |  |  |  |
| Totals   | 210.9698  | 211.3054  | 15.4327                    | 204.5578                      |  |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





209.43

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Hobe Sound Geriatric Village, Inc.

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

| Provider Information           | Cost Report (CR)           | Patient Days                  | Ratings Days                 |
|--------------------------------|----------------------------|-------------------------------|------------------------------|
| 9555 SE Federal Highway        | 01/01/2009-12/31/2009      | Number of Beds: 120           | Superior: 0                  |
| <b>Hobe Sound FL 33455</b>     | Days In CR 365             | Maximum: 43,80                | Standard: 184                |
| County: Martin[43]             | First Used: <b>2010/07</b> | Max Annualized: 43,80         |                              |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient: 40,93          | Total: 184                   |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 3,06                | Inflation                    |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: 26,98               | FY Index: 1.19387802         |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 65.92231                      | % Semester Index: 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 93.44749                      |                              |
| Open Date: 1/1/1970            | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> | 76 Target: 1.01620550        |
| Acquired Date: 1/1/1970        | Medicaid Low Occupan       | cy Threshold: <b>41.94060</b> | DC FY Index: 1.15950000      |
| Entered Medicaid 1/1/1970      | Low Occupancy Adjusti      | ment Factor: 117.81907        | DC Sem Index: 1.19750000     |
| Med # Active Date: 1/1/1970    | Weighted Low Occ Adju      | ustment Factor: 100.0000      | <b>%</b>                     |
| Previous Med #                 |                            |                               | 1002                         |
|                                |                            |                               | PS Target: 1.02315072        |

|       | 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   | 8.5700   | 0.7537 | 177.7895  |
| 3     | Cost Per Diem Inflated   | 38.4424   | 93.6648   | 43.6947   |          |        |           |
| 4     | Low Occupancy Adjustment   |           |           |           |          |        |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 38.4424   | 93.6648   | 43.6947   | 8.5700   | 0.7537 | 185.1256  |
| 5a    | Interim Adjustment   |           |           |           |          |        |           |
| 5b    | Interim Adjusted Per Diem  |           |           |           |          |        |           |
| 6     | Prior Semester: Provider Target Base   | 41.1810   |           | 47.9568   |          |        |           |
| 7     | Provider Target Rate   | 42.1344   |           | 49.0670   |          |        |           |
| 7a    | Interim Adjustment   |           |           |           |          |        |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |           |           |          |        |           |
| 8     | Cost Based Class Ceilings  | 51.5193   | 97.3713   | 64.0999   | 13.6500  |        |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 50.3378   |           | 56.8989   |          |        |           |
| 10    | Target Rate Class Ceiling  | 51.1535   |           | 57.8210   |          |        |           |
| 10a   | New Provider Target Limitation   |           |           |           |          |        |           |
| 10b   | Base for line 10a  |           |           |           |          |        |           |
| 11    | Lesser of 5,7,8,10, 10a  | 38.4424   | 93.6648   | 43.6947   | 8.5700   | 0.7537 | 185.1256  |
| 12/13 | Medicaid Adjustment Rate   |           | 1.6778    | 0.7827    |          |        |           |
| 14    | Prospective Per Diem 11  | 38.4424   | 95.3426   | 44.4774   | 8.5700   | 0.7537 | 187.5861  |
| 15    | Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |        |           |





209.43

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Hobe Sound Geriatric Village, Inc.**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1971/07   |
| Indexed Asset Value  | 4,464,108 |
| FRVS Base Asset:     | 2,482,470 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029170  |
|                      |           |

| Mortgage Information        |           |            |  |  |  |
|-----------------------------|-----------|------------|--|--|--|
| Amount: <b>1,500,000.00</b> |           |            |  |  |  |
| Type:                       | Fixed [2] |            |  |  |  |
| < 60% of Base:              | False     |            |  |  |  |
| Interest Rate:              | 10.7500   | <b>%</b>   |  |  |  |
| Chase Rate:                 | 13.0000   | <b>%</b>   |  |  |  |
| Amortization Rate:          | 10.7500   | <b>%</b>   |  |  |  |
| Interest Only:              | False     |            |  |  |  |
| Yearly Payment:             | 435,0     | <b>)81</b> |  |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |
|------------------------------|--------------------|----------|--|--|
|                              | Total Amount       | Per Diem |  |  |
| 80% Capital(1):              | 3,571,286          | 11.0371  |  |  |
| 20% ROE(2):                  | 892,822            | 0.6607   |  |  |
| Insurance Cost(              | 3): <b>171,401</b> | 4.1877   |  |  |
| Taxes Cost(3):               | 58,870             | 1.4383   |  |  |
| Home Office(3)               | ): <b>0</b>        | 0.0000   |  |  |
| Replacement(38               | <b>88,055</b>      | 0.0000   |  |  |
| Total FRVS P                 | D:                 | 17.3238  |  |  |

- (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

| Ì | Per Bed Standard Det | ermination | Used Per Bed Standard:          | 28,500    | - |
|---|----------------------|------------|---------------------------------|-----------|---|
|   | Comparison Date:     | 10/1/1985  | Current RS PBS:                 | 49,593    |   |
|   | Comparison Bed       | 120        | <b>Effective PBS Limitation</b> | 3,420,000 |   |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |   |  |  |  |
|--|---|--|---|--|--|--|
| Components   | Cost  | FRVS   | MTA* Final Component                            |  |  |  |
| Operating  | 38.4424   | 38.4424  | 2.8077  | 35.6347  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 95.3426<br>44.4774<br>8.5700<br>0.7537<br>-0.2480 | 95.3426<br>44.4774<br>17.3238<br>0.2480<br>-0.2480 | 6.9634<br>3.2484<br>1.2652<br>0.0181<br>-0.0181 | 88.3792<br>41.2290<br>16.0586<br>0.2299<br>-0.2299 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 107 2201  | 107 70/2   | 440047  | \$19.4387<br>\$8.6851                              |  |  |
| Totals   | 187.3381  | 195.5862   | 14.2847   | 209.4253   |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





185.67

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Mary Lee Depugh Nursing Center

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

| Provider Information            | Cost Report (CR)           | Patient         | Days       | Ratings         | Days       |
|---------------------------------|----------------------------|-----------------|------------|-----------------|------------|
| 559 West Morse Boulevard        | 01/01/2009-12/31/2009      | Number of Beds: | 40         | Superior:       | 0          |
| Winter Park FL 32789            | Days In CR 365             | Maximum:        | 14,600     | Standard:       | 184        |
| County: Orange[48]              | First Used: <b>2010/07</b> | Max Annualized: | 14,600     | Conditional:    | 0          |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient:  | 12,375     | Total:          | 184        |
| Control Private Non-Profit [3]  | Unaudited [3]              | Medicare:       | 587        | Inflat          | ion        |
| Current Class Central Small [5] | Initial CR? False          | Medicaid:       | 9,876      | FY Index:       | 1.19387802 |
| Class at 1/94: North Small [1]  | Medicaid Utilization       |                 | 79.80606%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 |                 | 84.76027%  | Cost:           | 1.05611124 |
| Open Date: 1/1/1970             | Statewide Low Occupan      | cy Threshold:   | 79.31440%  | Target:         | 1.01620550 |
| Acquired Date: 1/1/1970         | Medicaid Low Occupan       | cy Threshold:   | 41.94060%  | DC FY Index:    | 1.15950000 |
| Entered Medicaid 1/1/1970       | Low Occupancy Adjusti      | ment Factor:    | 106.86618% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/1970     | Weighted Low Occ Adju      | ustment Factor: | 100.00000% | DC Inflation:   | 1.03277275 |
| Previous Med #                  |                            |                 |            |                 |            |
|                                 |                            |                 |            | PS Target:      | 1.02315072 |

|       | 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             | 23.6700  |     | 200.6126  |
| 3     | Cost Per Diem Inflated                    | 59.7255          | 69.1403             | 56.4428             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 59.7255          | 69.1403             | 56.4428             | 23.6700  |     | 208.9786  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 45.5197          |                     | 53.6513             |          |     |           |
| 7     | Provider Target Rate                      | 46.5735          |                     | 54.8934             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 56.4866          | 97.7236             | 72.5771             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 54.6049          |                     | 64.3815             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 55.4898          |                     | 65.4248             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 46.5735          | 69.1403             | 54.8934             | 13.6500  |     | 184.2572  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.3184              | 1.8407              |          |     |           |
| 14    | Prospective Per Diem 11                   | 46.5735          | 71.4587             | 56.7341             | 13.6500  |     | 188.4163  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





185.67

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Mary Lee Depugh Nursing Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1971/07   |
| Indexed Asset Value  | 1,807,354 |
| FRVS Base Asset:     | 1,037,356 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029170  |
|                      |           |

| 0.00     |
|----------|
| 0.00     |
|          |
|          |
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| <b>%</b> |
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| 63       |
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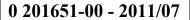
| Calculation        | of FRVS Per | · Diem   |
|--------------------|-------------|----------|
| To                 | otal Amount | Per Diem |
| 80% Capital(1):    | 1,445,883   | 13.6806  |
| 20% ROE(2):        | 361,471     | 0.8024   |
| Insurance Cost(3): | 20,858      | 1.6855   |
| Taxes Cost(3):     | 0           | 0.0000   |
| Home Office(3):    | 0           | 0.0000   |
| Replacement(3&4)   | 136,814     | 0.0000   |
| Total FRVS PD:     |             | 16.1685  |

- (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

| Ì | Per Bed Standard Det | termination | Used Per Bed Standard:   | 28,500    |  |
|---|----------------------|-------------|--------------------------|-----------|--|
| - | Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed       | 40          | Effective PBS Limitation | 1,140,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |
|--|---|---|----------------------------|-------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |
| Operating  | 46.5735   | 46.5735   | 3.4015                     | 43.1720                       |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 71.4587<br>56.7341<br>13.6500<br>0.0000<br>0.0000 | 71.4587<br>56.7341<br>16.1685<br>0.0000<br>0.0000 | 5.2190<br>4.1436<br>1.1809 | 66.2397<br>52.5905<br>14.9876 |
| Supplemental Rate Add-on   |   |   |                            | \$8.6851                      |
| Totals   | 188.4163  | 190.9348  | 13.9450                    | 185.6749                      |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





212.19

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Guardian Care Nursing & Rehabilitation Center**

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

| Provider Information            | Cost Report (CR)           | Patient Days                     | Ratings Days      |            |
|---------------------------------|----------------------------|----------------------------------|-------------------|------------|
| 2500 West Church Street         | 07/01/2009-06/30/2010      | Number of Beds: 120              | Superior:         | 0          |
| Orlando FL 32805                | Days In CR 365             | Maximum: <b>43,800</b>           | Standard:         | 184        |
| County: Orange[48]              | First Used: <b>2011/01</b> | Max Annualized: 43,800           | Conditional:      | 0          |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient: 35,782            | Total:            | 184        |
| Control Private Non-Profit [3]  | Unaudited [3]              | Medicare: <b>4,858</b>           | Inflation         | ı          |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>28,054</b>          | FY Index: 1       | 1.20667423 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 78.40255%                        | Semester Index: 1 | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 81.69407%                        |                   | 1.04491168 |
| Open Date: 1/1/1970             | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>   |                   | 1.01620550 |
| Acquired Date: 1/1/1970         | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>   |                   | 1.16650000 |
| Entered Medicaid 1/1/1970       | Low Occupancy Adjustr      | ment Factor: 103.00030%          |                   | 1.19750000 |
| Med # Active Date: 1/1/1970     | Weighted Low Occ Adju      | stment Factor: <b>100.00000%</b> | _                 | 1.02657523 |
| Previous Med #                  |                            |                                  | _                 |            |
|                                 |                            |                                  | PS Target:        | 1.02315072 |

|       |   | ]               | Rate Calculations   |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,522,208       | 2,152,951           | 1,729,367           | 310,838  | 0   | 5,715,364 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 54.2599         | 76.7431             | 61.6442             | 11.0800  |     | 203.7272  |
| 3     | Cost Per Diem Inflated                    | 56.6968         | 78.7826             | 64.4127             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 56.6968         | 78.7826             | 64.4127             | 11.0800  |     | 210.9721  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 54.3336         |                     | 50.3929             |          |     |           |
| 7     | Provider Target Rate                      | 55.5915         |                     | 51.5595             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383         | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921         |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666         |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 48.5666         | 78.7826             | 51.5595             | 11.0800  |     | 189.9887  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 2.5173              | 1.6475              |          |     |           |
| 14    | Prospective Per Diem 11                   | 48.5666         | 81.2999             | 53.2070             | 11.0800  |     | 194.1535  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





212.19

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Guardian Care Nursing & Rehabilitation Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1971/07   |
| Indexed Asset Value  | 5,483,381 |
| FRVS Base Asset:     | 1,168,156 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage Information |          |          |  |  |  |
|----------------------|----------|----------|--|--|--|
| Amount:              |          | 0.00     |  |  |  |
| Type:                | None [1] |          |  |  |  |
| < 60% of Base:       | True     |          |  |  |  |
| Interest Rate:       | 12.5000  | <b>%</b> |  |  |  |
| Chase Rate:          | 12.5000  | <b>%</b> |  |  |  |
| Amortization Rate:   | 12.5000  | <b>%</b> |  |  |  |
| Interest Only:       | True     |          |  |  |  |
| Yearly Payment:      | 545      | ,388     |  |  |  |

| Calculation o      | f FRVS Per | Diem     |
|--------------------|------------|----------|
| Tota               | al Amount  | Per Diem |
| 80% Capital(1):    | 4,386,705  | 13.8353  |
| 20% ROE(2):        | 1,096,676  | 0.8780   |
| Insurance Cost(3): | 74,684     | 2.0872   |
| Taxes Cost(3):     | 2,576      | 0.0720   |
| Home Office(3):    | 0          | 0.0000   |
| Replacement(3&4):  | 56,632     | 0.0000   |
| Total FRVS PD:     |            | 16.8725  |

- (1) 80% Capital (\$4,386,705) amortized at 12.5000% for 20 years Interest of \$545,388 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.8353
- (2) 20% ROE (\$1,096,676) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8780
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 76         | Effective PBS Limitation | 2,166,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|
| Components   | Cost FRVS MTA* Final Component                    |   |                            |                               |  |  |  |  |
| Operating  | 48.5666   | 48.5666   | 3.5471                     | 45.0195                       |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 81.2999<br>53.2070<br>11.0800<br>0.0000<br>0.0000 | 81.2999<br>53.2070<br>16.8725<br>0.0000<br>0.0000 | 5.9378<br>3.8860<br>1.2323 | 75.3621<br>49.3210<br>15.6402 |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.1575<br>\$8.6851         |  |  |  |  |
| Totals   | 194.1535  | 199.9460  | 14.6032                    | 212.1854                      |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





210.20

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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]

| Type of 6 whership: I iivate I of pro | nt [1] CITO W Status basea ( | in this cost report. | to Change |                 |            |
|---------------------------------------|------------------------------|----------------------|-----------|-----------------|------------|
| Provider Information Cost Report (CR) |                              | Patient Days         |           | Ratings Days    |            |
| 3301 McMullen Booth Road              | 07/01/2009-06/30/2010        | Number of Beds:      | 120       | Superior:       | 0          |
| Clearwater FL 33761                   | Days In CR 365               | Maximum:             | 43,800    | Standard:       | 184        |
| County: Pinellas[52]                  | First Used: <b>2011/01</b>   | Max Annualized:      | 43,800    | Conditional:    | 0          |
| Region: Central[3] Area: 5            | Last Used: <b>2011/07</b>    | Total Patient:       | 40,286    | Total:          | 184        |
| Control Private For profit [1]        | Unaudited [3]                | Medicare:            | 11,493    | Inflati         | on         |
| Current Class Central Large [6]       | Initial CR? False            | Medicaid:            | 19,874    | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2]        | Medicaid Utilization         | 49                   | 9.33227%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]          | Occupancy:                   | 9:                   | 1.97717%  | Cost:           | 1.04491168 |
| Open Date: 7/1/1989                   | Statewide Low Occupan        | cy Threshold: 79     | 9.31440%  | Target:         | 1.01620550 |
| Acquired Date: 7/1/1989               | Medicaid Low Occupand        | cy Threshold: 4      | 1.94060%  | DC FY Index:    | 1.16650000 |
| Entered Medicaid 9/1/1989             | Low Occupancy Adjustr        | ment Factor: 11:     | 5.96528%  | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/5/1990           | Weighted Low Occ Adju        | ustment Factor: 100  | 0.00000%  | DC Inflation:   | 1.02657523 |
| Previous Med # <b>201201</b>          |                              |                      |           |                 |            |
|                                       |                              |                      |           | PS Target:      | 1.02315072 |

|       |   | ]         | Rate Calculations |          | •        |     |           |
|-------|---|-----------|-------------------|----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct            | InDirect | Property | ROE | Totals    |
| 1     | Total Cost                                | 810,445   | 1,773,013         | 973,102  | 243,457  | 0   | 3,800,017 |
| 1a    | Audit Adjustments                         |           |                   |          |          |     |           |
| 2     | Cost Per Diem                             | 40.7792   | 89.2127           | 48.9636  | 12.2500  |     | 191.2055  |
| 3     | Cost Per Diem Inflated                    | 42.6107   | 91.5835           | 51.1626  |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |                   |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 42.6107   | 91.5835           | 51.1626  | 12.2500  |     | 197.6068  |
| 5a    | Interim Adjustment                        |           |                   |          |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |                   |          |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 48.5021   |                   | 46.1145  |          |     |           |
| 7     | Provider Target Rate                      | 49.6250   |                   | 47.1821  |          |     |           |
| 7a    | Interim Adjustment                        |           |                   |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |                   |          |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383   | 96.2960           | 61.3044  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921   |                   | 55.1439  |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666   |                   | 56.0375  |          |     |           |
| 10a   | New Provider Target Limitation            |           |                   |          |          |     |           |
| 10b   | Base for line 10a                         |           |                   |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 42.6107   | 91.5835           | 47.1821  | 12.2500  |     | 193.6263  |
| 12/13 | Medicaid Adjustment Rate                  |           |                   |          |          |     |           |
| 14    | Prospective Per Diem 11                   | 42.6107   | 91.5835           | 47.1821  | 12.2500  |     | 193.6263  |
| 15    | 11 1 10 1 11 10 7 11 10 7 11 1000         |           |                   |          |          |     |           |





210.20

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Westchester Gardens Rehabilitation & Care Cente

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 9/1/1989  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1989/07   |
| Indexed Asset Value   | 5,940,860 |
| FRVS Base Asset:      | 3,578,520 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information        |           |          |  |  |  |  |
|-----------------------------|-----------|----------|--|--|--|--|
| Amount: <b>4,320,000.00</b> |           |          |  |  |  |  |
| Type:                       | Fixed [2] |          |  |  |  |  |
| < 60% of Base:              | False     |          |  |  |  |  |
| Interest Rate:              | 11.5000   | <b>%</b> |  |  |  |  |
| Chase Rate:                 | 10.0000   | <b>%</b> |  |  |  |  |
| Amortization Rate:          | 11.5000   | <b>%</b> |  |  |  |  |
| Interest Only:              | False     |          |  |  |  |  |
| Yearly Payment:             | 608,209   |          |  |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Tota                         | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 4,752,688 | 15.4289  |  |  |  |
| 20% ROE(2):                  | 1,188,172 | 0.9513   |  |  |  |
| Insurance Cost(3):           | 54,773    | 1.3596   |  |  |  |
| Taxes Cost(3):               | 59,298    | 1.4719   |  |  |  |
| Home Office(3):              | 24,230    | 0.6014   |  |  |  |
| Replacement(3&4):            | 107,852   | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 19.8131  |  |  |  |

- (1) 80% Capital (\$4,752,688) amortized at 11.5000% for 20 years Principal & Interest of \$608,209 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$15.4289
- (2) 20% ROE (\$1,188,172) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9513
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | etermination | Used Per Bed Standard:   | 29,821    |  |
|---------------------|--------------|--------------------------|-----------|--|
| Comparison Date:    | 1/1/1989     | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120          | Effective PBS Limitation | 3,578,520 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |  |
| Operating  | 42.6107   | 42.6107   | 3.1121                     | 39.4986                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 91.5835<br>47.1821<br>12.2500<br>0.0000<br>0.0000 | 91.5835<br>47.1821<br>19.8131<br>0.0000<br>0.0000 | 6.6888<br>3.4460<br>1.4471 | 84.8947<br>43.7361<br>18.3660 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 102 (2(2  | 201 1004  | 14 (0.40                   | \$15.0162<br>\$8.6851         |  |  |
| Totals   | 193.6263  | 201.1894  | 14.6940                    | 210.1967                      |  |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|





232.16

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### 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       |
|---------------------------------|----------------------------|-----------------------------------|-----------------|------------|
| 2120 Marshall Edwards Drive     | 10/01/2009-09/30/2010      | Number of Beds: 60                | Superior:       | 184        |
| Bartow FL 33830                 | Days In CR 365             | Maximum: 21,900                   | Standard:       | 0          |
| County: Polk[53]                | First Used: <b>2011/07</b> | Max Annualized: 21,900            | Conditional:    | 0          |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient: 20,855             | Total:          | 184        |
| Control Government Non-Prof     | Unaudited [3]              | Medicare: <b>1,878</b>            | Inflat          | ion        |
| Current Class Central Small [5] | Initial CR? False          | Medicaid: 15,679                  | FY Index:       | 1.21497768 |
| Class at 1/94: South Small [3]  | Medicaid Utilization       | 75.18101%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 95.22831%                         | Cost:           | 1.03777050 |
| Open Date: 1/1/1970             | Statewide Low Occupan      | rey Threshold: <b>79.31440%</b>   | Target:         | 1.01620550 |
| Acquired Date: 1/1/1970         | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index:    | 1.17050000 |
| Entered Medicaid 1/1/1970       | Low Occupancy Adjustr      | ment Factor: 120.06434%           | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 10/10/1970   | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:   | 1.02306707 |
| Previous Med #                  |                            |                                   |                 |            |
|                                 |                            |                                   | PS Target:      | 1.02315072 |
| II                              | Poto Co                    | laulations                        |                 |            |

|       |   | I                | Rate Calculations   |                      |          |     |           |
|-------|---|------------------|---------------------|----------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect             | Property | ROE | Totals    |
| 1     | Total Cost                                | 946,228          | 1,920,695           | 853,819              | 47,194   | 0   | 3,767,936 |
| 1a    | Audit Adjustments                         |                  |                     |                      |          |     |           |
| 2     | Cost Per Diem                             | 60.3500          | 122.5011            | 54.4562              | 3.0100   |     | 240.3173  |
| 3     | Cost Per Diem Inflated                    | 62.6294          | 125.3268            | 56.5130              |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                      |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 62.6294          | 125.3268            | 56.5130              | 3.0100   |     | 247.4792  |
| 5a    | Interim Adjustment                        |                  |                     |                      |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                      |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 46.8152          |                     | 56.7497              |          |     |           |
| 7     | Provider Target Rate                      | 47.8990          |                     | 58.0635              |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                      |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                      |          |     |           |
| 8     | Cost Based Class Ceilings                 | 56.4866          | 97.7236             | 72.5771              | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 54.6049          |                     | 64.3815              |          |     |           |
| 10    | Target Rate Class Ceiling                 | 55.4898          |                     | 65.4248              |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                      |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                      |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 47.8990          | 97.7236             | 56.5130              | 3.0100   |     | 205.1456  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.7684              | 1.6009               |          |     |           |
| 14    | Prospective Per Diem 11                   | 47.8990          | 100.4920            | 58.1139              | 3.0100   |     | 209.5149  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/2 | 1/2002   |     |           |





232.16

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 1/1/1989  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1971/07   |
| Indexed Asset Value    | 2,610,396 |
| FRVS Base Asset:       | 570,711   |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.029580  |
|                        |           |

| Mortgage Information |          |          |  |  |  |
|----------------------|----------|----------|--|--|--|
| Amount: 0.0          |          |          |  |  |  |
| Type:                | None [1] |          |  |  |  |
| < 60% of Base:       | True     |          |  |  |  |
| Interest Rate:       | 12.5000  | <b>%</b> |  |  |  |
| Chase Rate:          | 12.5000  | <b>%</b> |  |  |  |
| Amortization Rate:   | 12.5000  | <b>%</b> |  |  |  |
| Interest Only:       | True     |          |  |  |  |
| Yearly Payment:      | 259,     | 635      |  |  |  |

| Calculation of FRVS Per Diem |                           |         |  |  |  |
|------------------------------|---------------------------|---------|--|--|--|
|                              | Total Amount Per Diem     |         |  |  |  |
| 80% Capital(1):              | 2,088,317                 | 13.1728 |  |  |  |
| 20% ROE(2):                  | 522,079                   | 0.7835  |  |  |  |
| Insurance Cost(              | <b>3</b> ): <b>0</b>      | 0.0000  |  |  |  |
| Taxes Cost(3):               | 0                         | 0.0000  |  |  |  |
| Home Office(3)               | <b>0</b>                  | 0.0000  |  |  |  |
| Replacement(38               | <b>%</b> 4): <b>3,462</b> | 0.0000  |  |  |  |
| Total FRVS Pl                | D:                        | 13.9563 |  |  |  |

- (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 (0.029580) divided by annual available days (21,900) 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 Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60         | Effective PBS Limitation | 1,710,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                                   |  |  |
|--|---|--|----------------------------|-----------------------------------|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |  |                            |                                   |  |  |
| Operating  | 47.8990   | 47.8990  | 3.4983                     | 44.4007                           |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 100.4920<br>58.1139<br>3.0100<br>0.0000<br>0.0000 | 100.4920<br>58.1139<br>13.9563<br>0.0000<br>0.0000 | 7.3395<br>4.2444<br>1.0193 | 93.1525<br>53.8695<br>12.9370     |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 209,5149  | 220,4612   | 16.1015                    | \$19.1180<br>\$8.6851<br>232.1628 |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





213.12

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### SAMANTHA R. WILSON AT BAYVIEW

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

| Provider Information           | Cost Report (CR)           | Patient Days                 | Ratings Days                    |
|--------------------------------|----------------------------|------------------------------|---------------------------------|
| 161 Maine Street               | 10/01/2009-09/30/2010      | Number of Beds: 120          | Superior: 184                   |
| St. Augustine FL 32084         | Days In CR 365             | Maximum: 43,8                | Standard: 0                     |
| County: St Johns[55]           | First Used: <b>2011/01</b> | Max Annualized: 43,          | Conditional: 0                  |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient: 40,3          | 291 Total: 184                  |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare: 12,                | Inflation                       |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: 19,                | 790 FY Index: 1.21497768        |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 49.1176                      | 7%   Semester Index: 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 91.9885                      | 9% Cost: 1.03777050             |
| Open Date: 1/1/1970            | Statewide Low Occupan      | cy Threshold: <b>79.3144</b> | 0% Target: 1.01620550           |
| Acquired Date: 1/1/1970        | Medicaid Low Occupan       | cy Threshold: 41.9406        | 0% DC FY Index: 1.17050000      |
| Entered Medicaid 1/1/1970      | Low Occupancy Adjusti      | ment Factor: 115.9796        | 8% DC Sem Index: 1.19750000     |
| Med # Active Date: 1/1/1970    | Weighted Low Occ Adju      | ustment Factor: 100.0000     | 0% DC Inflation: 1.02306707     |
| Previous Med #                 |                            |                              | 102000.0.                       |
|                                |                            |                              | PS Target: 1.02315072           |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,042,954       | 1,837,460           | 1,004,241           | 385,311  | 0   | 4,269,966 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 52.7011         | 92.8479             | 50.7449             | 19.4700  |     | 215.7639  |
| 3     | Cost Per Diem Inflated                    | 54.6916         | 94.9896             | 52.6616             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 54.6916         | 94.9896             | 52.6616             | 19.4700  |     | 221.8128  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 48.4187         |                     | 49.4350             |          |     |           |
| 7     | Provider Target Rate                      | 49.5396         |                     | 50.5795             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573         | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463         |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795         |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 45.9795         | 94.9896             | 50.5795             | 13.6500  |     | 205.1986  |
| 12/13 | Medicaid Adjustment Rate                  |                 |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 45.9795         | 94.9896             | 50.5795             | 13.6500  |     | 205.1986  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





213.12

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### SAMANTHA R. WILSON AT BAYVIEW

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1971/07   |
| Indexed Asset Value  | 5,319,312 |
| FRVS Base Asset:     | 337,836   |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029580  |
|                      |           |

| Mortgage Information |           |            |  |  |
|----------------------|-----------|------------|--|--|
| Amount: 7,079,538.00 |           |            |  |  |
| Type:                | Fixed [2] |            |  |  |
| < 60% of Base:       | False     |            |  |  |
| Interest Rate:       | 7.1000    | <b>%</b>   |  |  |
| Chase Rate:          | 8.5000    | <b>%</b>   |  |  |
| Amortization Rate:   | 7.1000    | <b>%</b>   |  |  |
| Interest Only:       | False     |            |  |  |
| Yearly Payment:      | 398,9     | <b>981</b> |  |  |

| Calculation o      | Calculation of FRVS Per Diem |          |  |  |  |
|--------------------|------------------------------|----------|--|--|--|
| Tota               | al Amount                    | Per Diem |  |  |  |
| 80% Capital(1):    | 4,255,450                    | 10.1213  |  |  |  |
| 20% ROE(2):        | 1,063,862                    | 0.7983   |  |  |  |
| Insurance Cost(3): | 90,595                       | 2.2485   |  |  |  |
| Taxes Cost(3):     | 0                            | 0.0000   |  |  |  |
| Home Office(3):    | 0                            | 0.0000   |  |  |  |
| Replacement(3&4):  | 6,908                        | 0.0000   |  |  |  |
| Total FRVS PD:     |                              | 13.1681  |  |  |  |

- (1) 80% Capital (\$4,255,450) amortized at 7.1000% for 20 years Principal & Interest of \$398,981 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.1213
- (2) 20% ROE (\$1,063,862) times the ROE factor (0.029580) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7983
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 51          | Effective PBS Limitation | 1,453,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 45.9795   | 45.9795   | 3.3581                     | 42.6214                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 94.9896<br>50.5795<br>13.6500<br>0.0000<br>0.0000 | 94.9896<br>50.5795<br>13.1681<br>0.0000<br>0.0000 | 6.9376<br>3.6941<br>0.9617 | 88.0520<br>46.8854<br>12.2064 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$14.6675<br>\$8.6851         |  |
| Totals   | 205.1986  | 204.7167  | 14.9515                    | 213.1178                      |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|





225.34

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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 Da         | ıys      | Ratings         | Days       |
|--------------------------------|----------------------------|--------------------|----------|-----------------|------------|
| 1755 18th Street               | 07/01/2009-06/30/2010      | Number of Beds:    | 101      | Superior:       | 0          |
| Sarasota FL 34234              | Days In CR 365             | Maximum:           | 36,865   | Standard:       | 184        |
| County: Sarasota[58]           | First Used: <b>2011/01</b> | Max Annualized:    | 36,865   | Conditional:    | 0          |
| Region: South[2] Area: 8       | Last Used: <b>2011/07</b>  | Total Patient:     | 24,367   | Total:          | 184        |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare:          | 1,444    | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid:          | 20,853   | FY Index:       | 1.20667423 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 8                  | 5.57886% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 6                  | 6.09793% | Cost:           | 1.04491168 |
| Open Date: 1/1/1970            | Statewide Low Occupan      | cy Threshold: 7    | 9.31440% | Target:         | 1.01620550 |
| Acquired Date: 1/1/1970        | Medicaid Low Occupand      | cy Threshold: 4    | 1.94060% | DC FY Index:    | 1.16650000 |
| Entered Medicaid 1/1/1970      | Low Occupancy Adjustr      | ment Factor: 8     | 3.33660% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/1970    | Weighted Low Occ Adju      | ustment Factor: 10 | 0.00000% | DC Inflation:   | 1.02657523 |
| Previous Med #                 |                            |                    |          |                 |            |
|                                |                            |                    |          | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                  |                     |                      |          |     |           |
|-------|---|------------------|---------------------|----------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect             | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,156,048        | 1,922,373           | 1,143,705            | 179,753  | 0   | 4,401,879 |
| 1a    | Audit Adjustments                         |                  |                     |                      |          |     |           |
| 2     | Cost Per Diem                             | 55.4380          | 92.1869             | 54.8461              | 8.6200   |     | 211.0910  |
| 3     | Cost Per Diem Inflated                    | 57.9278          | 94.6368             | 57.3093              |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                      |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 57.9278          | 94.6368             | 57.3093              | 8.6200   |     | 218.4939  |
| 5a    | Interim Adjustment                        |                  |                     |                      |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                      |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 48.2451          |                     | 47.9568              |          |     |           |
| 7     | Provider Target Rate                      | 49.3620          |                     | 49.0670              |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                      |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                      |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999              | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989              |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210              |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                      |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                      |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 49.3620          | 94.6368             | 49.0670              | 8.6200   |     | 201.6858  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 3.7880              | 1.9640               |          |     |           |
| 14    | Prospective Per Diem 11                   | 49.3620          | 98.4248             | 51.0310              | 8.6200   |     | 207.4378  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/1 | 1/2002   |     |           |





225.34

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### JH FLOYD SUNSHINE MANOR. INC.

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1971/07   |
| Indexed Asset Value  | 4,130,979 |
| FRVS Base Asset:     | 1,364,843 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage Information  |             |          |  |
|-----------------------|-------------|----------|--|
| Amount: <b>100.00</b> |             |          |  |
| Type:                 | Variable [3 | 1        |  |
| < 60% of Base:        | True        |          |  |
| Interest Rate:        | 8.2500      | <b>%</b> |  |
| Chase Rate:           | 12.5000     | <b>%</b> |  |
| Amortization Rate:    | 12.5000     | <b>%</b> |  |
| Interest Only:        | True        |          |  |
| Yearly Payment:       | 410,875     |          |  |

| Calculation of FRVS Per Diem |           |          |  |  |
|------------------------------|-----------|----------|--|--|
| Total                        | al Amount | Per Diem |  |  |
| 80% Capital(1):              | 3,304,783 | 12.3838  |  |  |
| 20% ROE(2):                  | 826,196   | 0.7859   |  |  |
| Insurance Cost(3):           | 8,431     | 0.3460   |  |  |
| Taxes Cost(3):               | 1,629     | 0.0669   |  |  |
| Home Office(3):              | 0         | 0.0000   |  |  |
| Replacement(3&4):            | 43,830    | 0.0000   |  |  |
| Total FRVS PD:               |           | 13.5826  |  |  |

- (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 (0.031560) divided by annual available days (36,865) divided by Occup. Adj. (0.9000) = \$0.7859
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 68          | Effective PBS Limitation | 1,938,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                                   |  |  |
|--|--|---|----------------------------|-----------------------------------|--|--|
| Components   | Cost   | FRVS  | MTA* Final Component       |                                   |  |  |
| Operating  | 49.3620  | 49.3620   | 3.6052                     | 45.7568                           |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 98.4248<br>51.0310<br>8.6200<br>0.0000<br>0.0000 | 98.4248<br>51.0310<br>13.5826<br>0.0000<br>0.0000 | 7.1885<br>3.7271<br>0.9920 | 91.2363<br>47.3039<br>12.5906     |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 207.4378   | 212.4004  | 15.5128                    | \$19.7649<br>\$8.6851<br>225.3376 |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





239.15

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Pines of Sarasota

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of ownership. Thirdee from Tr | one [e] cho et seucus suseu |                   | or a contract of | =1              |            |
|------------------------------------|-----------------------------|-------------------|------------------|-----------------|------------|
| Provider Information               | Cost Report (CR)            | Patient D         | Days             | Ratings         | Days       |
| 1501 North Orange Avenue           | 08/01/2009-07/31/2010       | Number of Beds:   | 204              | Superior:       | 0          |
| Sarasota FL 34236                  | Days In CR 365              | Maximum:          | 74,460           | Standard:       | 184        |
| County: Sarasota[58]               | First Used: <b>2011/07</b>  | Max Annualized:   | 74,460           | Conditional:    | 0          |
| Region: South[2] Area: 8           | Last Used: <b>2011/07</b>   | Total Patient:    | 71,126           | Total:          | 184        |
| Control Private Non-Profit [3]     | Unaudited [3]               | Medicare:         | 5,311            | Inflat          | ion        |
| Current Class South Large [4]      | Initial CR? False           | Medicaid:         | 49,659           | FY Index:       | 1.20943572 |
| Class at 1/94: South Large [4]     | Medicaid Utilization        | 1                 | 69.81835%        | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]       | Occupancy:                  |                   | 95.52243%        | Cost:           | 1.04252585 |
| Open Date: 1/1/1970                | Statewide Low Occupan       | cy Threshold:     | 79.31440%        | Target:         | 1.01620550 |
| Acquired Date: 1/1/1970            | Medicaid Low Occupand       | cy Threshold:     | 41.94060%        | DC FY Index:    | 1.16783181 |
| Entered Medicaid 1/1/1970          | Low Occupancy Adjustr       | ment Factor: 1    | 20.43517%        | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/1970        | Weighted Low Occ Adju       | ustment Factor: 1 | 00.00000%        | DC Inflation:   | 1.02540451 |
| Previous Med #                     |                             |                   |                  |                 |            |
|                                    |                             |                   |                  | PS Target:      | 1.02315072 |
| Rate Calculations                  |                             |                   |                  |                 |            |

|       | Rate Calculations   |           |           |           |           |     |            |
|-------|---|-----------|-----------|-----------|-----------|-----|------------|
| Item  | Description   | Operating | Direct    | InDirect  | Property  | ROE | Totals     |
| 1     | Total Cost  | 2,641,915 | 5,151,421 | 3,111,274 | 1,164,504 | 0   | 12,069,114 |
| 1a    | Audit Adjustments   |           |           |           |           |     |            |
| 2     | Cost Per Diem   | 53.2011   | 103.7359  | 62.6528   | 23.4500   |     | 243.0398   |
| 3     | Cost Per Diem Inflated  | 55.4635   | 106.3713  | 65.3172   |           |     |            |
| 4     | Low Occupancy Adjustment  |           |           |           |           |     |            |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 55.4635   | 106.3713  | 65.3172   | 23.4500   |     | 250.6020   |
| 5a    | Interim Adjustment  |           |           |           |           |     |            |
| 5b    | Interim Adjusted Per Diem   |           |           |           |           |     |            |
| 6     | Prior Semester: Provider Target Base  | 53.5685   |           | 64.0009   |           |     |            |
| 7     | Provider Target Rate  | 54.8086   |           | 65.4826   |           |     |            |
| 7a    | Interim Adjustment  |           |           |           |           |     |            |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |           |     |            |
| 8     | Cost Based Class Ceilings   | 51.5193   | 97.3713   | 64.0999   | 13.6500   |     |            |
| 9     | Prior Semester: Class Ceiling Target Base   | 50.3378   |           | 56.8989   |           |     |            |
| 10    | Target Rate Class Ceiling   | 51.1535   |           | 57.8210   |           |     |            |
| 10a   | New Provider Target Limitation  |           |           |           |           |     |            |
| 10b   | Base for line 10a   |           |           |           |           |     |            |
| 11    | Lesser of 5,7,8,10, 10a   | 51.1535   | 97.3713   | 57.8210   | 13.6500   |     | 219.9958   |
| 12/13 | Medicaid Adjustment Rate  |           | 2.1710    | 1.2892    |           |     |            |
| 14    | Prospective Per Diem 11   | 51.1535   | 99.5423   | 59.1102   | 13.6500   |     | 223.4560   |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |           |     |            |





239.15

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| Pines   | of Sarasota  |  |
|---------|--------------|--|
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**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1971/07   |
| Indexed Asset Value  | 9,927,532 |
| FRVS Base Asset:     | 3,497,793 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031040  |
|                      |           |

| Mortgage Information |          |          |  |  |
|----------------------|----------|----------|--|--|
| Amount: 0.00         |          |          |  |  |
| Type:                | None [1] |          |  |  |
| < 60% of Base:       | True     |          |  |  |
| Interest Rate:       | 12.5000  | <b>%</b> |  |  |
| Chase Rate:          | 12.5000  | <b>%</b> |  |  |
| Amortization Rate:   | 12.5000  | <b>%</b> |  |  |
| Interest Only:       | True     |          |  |  |
| Yearly Payment:      | 987,     | 412      |  |  |

| Calculation       | n of FRVS Per      | Diem     |
|-------------------|--------------------|----------|
| Т                 | Total Amount       | Per Diem |
| 80% Capital(1):   | 7,942,026          | 14.7344  |
| 20% ROE(2):       | 1,985,506          | 0.9197   |
| Insurance Cost(3) | ): 120,543         | 1.6948   |
| Taxes Cost(3):    | 34,941             | 0.4913   |
| Home Office(3):   | 0                  | 0.0000   |
| Replacement(3&4   | 4): <b>323,399</b> | 0.0000   |
| Total FRVS PD     | •                  | 17.8402  |

- (1) 80% Capital (\$7,942,026) amortized at 12.5000% for 20 years Interest of \$987,412 divided by annual available days (74,460) divided by Occup. Adj. (0.9000) = \$14.7344
- (2) 20% ROE (\$1,985,506) times the ROE factor (0.031040) divided by annual available days (74,460) divided by Occup. Adj. (0.9000) = \$0.9197
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 204        | Effective PBS Limitation | 5,814,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 51.1535   | 51.1535   | 3.7360                     | 47.4175                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 99.5423<br>59.1102<br>13.6500<br>0.0000<br>0.0000 | 99.5423<br>59.1102<br>17.8402<br>0.0000<br>0.0000 | 7.2701<br>4.3171<br>1.3030 | 92.2722<br>54.7931<br>16.5372 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$19.4412<br>\$8.6851         |  |
| Totals   | 223.4560  | 227.6462  | 16.6262                    | 239.1463                      |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|



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## Florida Agency For Health Care Administration

247.51

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### SUNNYSIDE NURSING HOME

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

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

| Provider Information                  | Cost Report (CR)           | Patient Days                      | Ratings         | Days       |
|---------------------------------------|----------------------------|-----------------------------------|-----------------|------------|
| 5201 BAHIA VISTA ST                   | 07/01/2009-06/30/2010      | Number of Beds: <b>60</b>         | Superior:       | 184        |
| Sarasota FL 34232                     | Days In CR 365             | Maximum: <b>21,900</b>            | Standard:       | 0          |
| County: Sarasota[58]                  | First Used: <b>2011/01</b> | Max Annualized: 21,900            | Conditional:    | 0          |
| Region: South[2] Area: 8              | Last Used: <b>2011/07</b>  | Total Patient: 21,083             | Total:          | 184        |
| Control Private Non-Profit [3]        | Unaudited [3]              | Medicare: <b>3,281</b>            | Inflat          | ion        |
| Current Class South Small [3]         | Initial CR? False          | Medicaid: <b>8,987</b>            | FY Index:       | 1.20667423 |
| Class at 1/94: <b>South Small [3]</b> | Medicaid Utilization       | 42.62676%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]          | Occupancy:                 | 96.26940%                         | Cost:           | 1.04491168 |
| Open Date: 8/1/1977                   | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target:         | 1.01620550 |
| Acquired Date: <b>8/1/1977</b>        | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> %   | DC FY Index:    | 1.16650000 |
| Entered Medicaid 1/1/1970             | Low Occupancy Adjustr      | ment Factor: 121.37696%           | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/1970           | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:   | 1.02657523 |
| Previous Med #                        |                            |                                   |                 |            |
|                                       |                            |                                   | PS Target:      | 1.02315072 |
|                                       | Rate Cal                   | lculations                        |                 |            |
| T. D                                  | O (; D;                    | I.D. ( D                          | , DOE           | TF 4 1     |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 658,477          | 892,048             | 591,638             | 106,226  | 0   | 2,248,389 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 73.2699          | 99.2598             | 65.8326             | 11.8200  |     | 250.1823  |
| 3     | Cost Per Diem Inflated                    | 76.5606          | 101.8977            | 68.7893             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 76.5606          | 101.8977            | 68.7893             | 11.8200  |     | 259.0676  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 69.5138          |                     | 58.9010             |          |     |           |
| 7     | Provider Target Rate                      | 71.1231          |                     | 60.2646             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 59.2863          | 102.7706            | 78.6955             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 60.7984          |                     | 70.2905             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 61.7837          |                     | 71.4296             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 59.2863          | 101.8977            | 60.2646             | 11.8200  |     | 233.2686  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 59.2863          | 101.8977            | 60.2646             | 11.8200  |     | 233.2686  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | t applied after 7/2 | 1/2002   |     |           |





247.51

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **SUNNYSIDE NURSING HOME**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 10/1/1985 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1977/07   |
| Indexed Asset Value   | 2,749,906 |
| FRVS Base Asset:      | 706,660   |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Int                | formation |  |  |  |
|-----------------------------|-----------|--|--|--|
| Amount: <b>2,418,670.00</b> |           |  |  |  |
| Type: Fixed [2]             |           |  |  |  |
| < 60% of Base:              | False     |  |  |  |
| Interest Rate:              | 8.0000 %  |  |  |  |
| Chase Rate:                 | 13.0000 % |  |  |  |
| Amortization Rate:          | 8.0000 %  |  |  |  |
| Interest Only:              | False     |  |  |  |
| Yearly Payment:             | 220,813   |  |  |  |
|                             |           |  |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |
|------------------------------|--------------------|----------|--|--|
| -                            | Total Amount       | Per Diem |  |  |
| 80% Capital(1):              | 2,199,925          | 11.2031  |  |  |
| 20% ROE(2):                  | 549,981            | 0.8806   |  |  |
| Insurance Cost(3             | <b>88,546</b>      | 4.1999   |  |  |
| Taxes Cost(3):               | 0                  | 0.0000   |  |  |
| Home Office(3):              | 16,339             | 0.7750   |  |  |
| Replacement(3&               | (4): <b>70,553</b> | 0.0000   |  |  |
| Total FRVS PD                | ):                 | 17.0586  |  |  |

- (1) 80% Capital (\$2,199,925) amortized at 8.0000% for 20 years Principal & Interest of \$220,813 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$11.2031
- (2) 20% ROE (\$549,981) times the ROE factor (0.031560) divided by annual available days (21,900) 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

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 60          | Effective PBS Limitation | 1,710,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |                            |                                   |  |
|--|--|--|----------------------------|-----------------------------------|--|
| Components   | Cost   | FRVS   | MTA*                       | Final Component                   |  |
| Operating  | 59.2863  | 59.2863  | 4.3300                     | 54.9563                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 101.8977<br>60.2646<br>11.8200<br>0.0000<br>0.0000 | 101.8977<br>60.2646<br>17.0586<br>0.0000<br>0.0000 | 7.4421<br>4.4014<br>1.2459 | 94.4556<br>55.8632<br>15.8127     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 233.2686   | 238.5072   | 17.4194                    | \$17.7404<br>\$8.6851<br>247.5133 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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## Florida Agency For Health Care Administration

172.03

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Alliance Nursing Center**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| <b>Type of Owner</b> | rship: Chu | ırch Noi | 1-Profit | [2] | CHOW Status based | on this Cos | t Report: N | No Change | [1] |
|----------------------|------------|----------|----------|-----|-------------------|-------------|-------------|-----------|-----|
|                      |            |          |          |     |                   |             |             |           |     |

| Type of Ownership. Church Non-11      | ont [2] Chow State | is buscu c            | on this Cost  | teport. 110   | Change       |      |              |            |
|---------------------------------------|--------------------|-----------------------|---------------|---------------|--------------|------|--------------|------------|
| Provider Information Cost Report (CR) |                    | Patient Days          |               |               | Ratings Days |      | Days         |            |
| 130 West Armstrong Avenue             | 07/01/2009-06/30/  | 07/01/2009-06/30/2010 |               | eds: 13       | 60           |      | Superior:    | 0          |
| Deland FL 32720                       | Days In CR         | 365                   | Maximum:      | 4             | 47,450       |      | Standard:    | 184        |
| County: Volusia[64]                   | First Used: 2011   | /01                   | Max Annuali   | zed:          | 47,450       |      | Conditional: | 0          |
| Region: North [1] Area: 4             | Last Used: 2011    | /07                   | Total Patient | : 4           | 42,783       |      | Total:       | 184        |
| Control Church Non-Profit [2]         | Unaudited [3]      |                       | Medicare:     |               | 4,951        |      | Inflati      | on         |
| Current Class North Large [2]         | Initial CR? False  |                       | Medicaid:     | ,             | 25,434       | FY I | Index:       | 1.20667423 |
| Class at 1/94: North Large [2]        | Medicaid Utiliza   | ation                 |               | 59.44         | 4885%        | Sem  | ester Index: | 1.26086800 |
| Operating Ex > 18 months [1]          | Occupancy:         |                       |               | 90.10         | 6438%        | Cos  | t:           | 1.04491168 |
| Open Date: 8/1/1971                   | Statewide Low (    | Occupanc              | y Threshold:  | <b>79.3</b> 1 | 1440%        | Targ |              | 1.01620550 |
| Acquired Date: 8/1/1971               | Medicaid Low (     | Occupancy             | y Threshold:  | 41.94         | 4060%        | _    | FY Index:    | 1.16650000 |
| Entered Medicaid 8/1/1971             | Low Occupancy      | Adjustm               | ent Factor:   | 113.6         | 7971%        |      | Sem Index:   | 1.19750000 |
| Med # Active Date: <b>8/1/1971</b>    | Weighted Low (     | Occ Adjus             | stment Factor | 100.00        | 0000%        |      | Inflation:   | 1.02657523 |
| Previous Med #                        |                    |                       |               |               |              |      |              |            |
|                                       |                    |                       |               |               |              | PS.  | Γarget:      | 1.02315072 |
| Rate Calculations                     |                    |                       |               |               |              |      |              |            |
| Item Description                      | Operating          | Dire                  | ect 1         | nDirect       | Propert      | ty   | ROE          | Totals     |

|       | Rate Calculations   |           |           |           |          |     |           |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost  | 1,018,295 | 1,959,908 | 1,084,177 | 262,225  | 0   | 4,324,605 |
| 1a    | Audit Adjustments   |           |           |           |          |     |           |
| 2     | Cost Per Diem   | 40.0368   | 77.0586   | 42.6271   | 10.3100  |     | 170.0325  |
| 3     | Cost Per Diem Inflated  | 41.8349   | 79.1065   | 44.5416   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 41.8349   | 79.1065   | 44.5416   | 10.3100  |     | 175.7930  |
| 5a    | Interim Adjustment  |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 39.3461   |           | 46.4262   |          |     |           |
| 7     | Provider Target Rate  | 40.2570   |           | 47.5010   |          |     |           |
| 7a    | Interim Adjustment  |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings   | 47.7573   | 95.2206   | 58.5089   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 45.2463   |           | 53.4956   |          |     |           |
| 10    | Target Rate Class Ceiling   | 45.9795   |           | 54.3625   |          |     |           |
| 10a   | New Provider Target Limitation  |           |           |           |          |     |           |
| 10b   | Base for line 10a   |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 40.2570   | 79.1065   | 44.5416   | 10.3100  |     | 174.2151  |
| 12/13 | Medicaid Adjustment Rate  |           | 0.8409    | 0.4735    |          |     |           |
| 14    | Prospective Per Diem 11   | 40.2570   | 79.9474   | 45.0151   | 10.3100  |     | 175.5295  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





172.03

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Alliance Nursing Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985  |
|----------------------|------------|
| Year of Phase-In/Ful | <b>l</b> : |
| RS to Start Calcs:   | 1971/07    |
| Indexed Asset Value  | 5,456,697  |
| FRVS Base Asset:     | 458,153    |
| Occup Adj Factor:    | 0.9000     |
| ROE Factor           | 0.031560   |
|                      |            |

| Mortgage Information  |           |          |  |  |
|-----------------------|-----------|----------|--|--|
| Amount: 11,015,000.00 |           |          |  |  |
| Type:                 | Fixed [2] |          |  |  |
| < 60% of Base:        | False     |          |  |  |
| Interest Rate:        | 5.4300    | <b>%</b> |  |  |
| Chase Rate:           | 7.7500    | <b>%</b> |  |  |
| Amortization Rate:    | 5.4300    | <b>%</b> |  |  |
| Interest Only:        | False     |          |  |  |
| Yearly Payment:       | 358,277   |          |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |  |  |
|------------------------------|--------------------|----------|--|--|--|--|
|                              | Total Amount       | Per Diem |  |  |  |  |
| 80% Capital(1):              | 4,365,358          | 8.3896   |  |  |  |  |
| 20% ROE(2):                  | 1,091,339          | 0.8065   |  |  |  |  |
| Insurance Cost(3             | 3): <b>63,675</b>  | 1.4883   |  |  |  |  |
| Taxes Cost(3):               | 13,219             | 0.3090   |  |  |  |  |
| Home Office(3):              | 0                  | 0.0000   |  |  |  |  |
| Replacement(3&               | (4): <b>97,800</b> | 0.0000   |  |  |  |  |
| Total FRVS PI                | ):                 | 10.9934  |  |  |  |  |

- (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 (0.031560) divided by annual available days (47,450) divided by Occup. Adj. (0.9000) = \$0.8065
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 60          | Effective PBS Limitation | 1,710,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |  |
| Operating  | 40.2570   | 40.2570   | 2.9402                     | 37.3168                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 79.9474<br>45.0151<br>10.3100<br>0.0000<br>0.0000 | 79.9474<br>45.0151<br>10.9934<br>0.0000<br>0.0000 | 5.8390<br>3.2877<br>0.8029 | 74.1084<br>41.7274<br>10.1905 |  |  |
| Supplemental Rate Add-on   |   |   |                            | \$8.6851                      |  |  |
| Totals   | 175.5295  | 176.2129  | 12.8698                    | 172.0282                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





193.65

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Miracle Hill Nursing and Rehabilitation Center, In

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

| Type of Ownership: I Tivate I toli I I | one [6] CHO W Status Basea | on this cost iteport. | 1 to Change | -1              |            |
|--|----------------------------|-----------------------|-------------|-----------------|------------|
| Provider Information                   | Cost Report (CR)           | Patient Days          |             | Ratings Days    |            |
| 1329 ABRAHAM ST.                       | 07/01/2009-06/30/2010      | Number of Beds:       | 120         | Superior:       | 0          |
| Tallahassee FL 32304                   | Days In CR 365             | Maximum:              | 43,800      | Standard:       | 184        |
| County: Leon[37]                       | First Used: <b>2011/07</b> | Max Annualized:       | 43,800      | Conditional:    | 0          |
| Region: North [1] Area: 2              | Last Used: <b>2011/07</b>  | Total Patient:        | 42,595      | Total:          | 184        |
| Control Private Non-Profit [3]         | Unaudited [3]              | Medicare:             | 2,513       | Inflat          | ion        |
| Current Class North Large [2]          | Initial CR? False          | Medicaid:             | 36,922      | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2]         | Medicaid Utilization       | 8                     | 6.68154%    | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]           | Occupancy:                 | 9'                    | 7.24886%    | Cost:           | 1.04491168 |
| Open Date: 1/1/1970                    | Statewide Low Occupan      | cy Threshold: 79      | 9.31440%    | Target:         | 1.01620550 |
| Acquired Date: 1/1/1970                | Medicaid Low Occupan       | cy Threshold: 4       | 1.94060%    | DC FY Index:    | 1.16650000 |
| Entered Medicaid 1/1/1970              | Low Occupancy Adjusts      | ment Factor: 12       | 2.61186%    | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/1970            | Weighted Low Occ Adj       | ustment Factor: 10    | 0.00000%    | DC Inflation:   | 1.02657523 |
| Previous Med #                         |                            |                       |             |                 |            |
|  |                            |                       |             | PS Target:      | 1.02315072 |

|       |  | R         | ate Calculations |           |          |     |           |
|-------|--|-----------|------------------|-----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct           | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost   | 1,482,235 | 2,708,173        | 1,505,080 | 539,800  | 0   | 6,235,288 |
| 1a    | Audit Adjustments  |           |                  |           |          |     |           |
| 2     | Cost Per Diem  | 40.1450   | 73.3485          | 40.7638   | 14.6200  |     | 168.8773  |
| 3     | Cost Per Diem Inflated   | 41.9480   | 75.2978          | 42.5946   |          |     |           |
| 4     | Low Occupancy Adjustment   |           |                  |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 41.9480   | 75.2978          | 42.5946   | 14.6200  |     | 174.4604  |
| 5a    | Interim Adjustment   |           |                  |           |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |                  |           |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 39.5577   |                  | 44.2723   |          |     |           |
| 7     | Provider Target Rate   | 40.4735   |                  | 45.2972   |          |     |           |
| 7a    | Interim Adjustment   |           |                  |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |                  |           |          |     |           |
| 8     | Cost Based Class Ceilings  | 47.7573   | 95.2206          | 58.5089   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 45.2463   |                  | 53.4956   |          |     |           |
| 10    | Target Rate Class Ceiling  | 45.9795   |                  | 54.3625   |          |     |           |
| 10a   | New Provider Target Limitation   |           |                  |           |          |     |           |
| 10b   | Base for line 10a  |           |                  |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 40.4735   | 75.2978          | 42.5946   | 13.6500  |     | 172.0159  |
| 12/13 | Medicaid Adjustment Rate   |           | 3.1073           | 1.7577    |          |     |           |
| 14    | Prospective Per Diem 11  | 40.4735   | 78.4051          | 44.3523   | 13.6500  |     | 176.8809  |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                  |           |          |     |           |





193.65

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Miracle Hill Nursing and Rehabilitation Center, In

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 10/1/1985 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1971/07   |
| Indexed Asset Value   | 5,604,519 |
| FRVS Base Asset:      | 835,478   |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information |              |          |  |
|----------------------|--------------|----------|--|
| Amount:              | 5,759,900.00 |          |  |
| Type:                | Fixed [2]    |          |  |
| < 60% of Base:       | False        |          |  |
| Interest Rate:       | 10.2600      | <b>%</b> |  |
| Chase Rate:          | 8.7400       | <b>%</b> |  |
| Amortization Rate:   | 10.2600      | <b>%</b> |  |
| Interest Only:       | False        |          |  |
| Yearly Payment:      | 528,516      |          |  |

| Calculation of FRVS Per Diem |            |          |  |
|------------------------------|------------|----------|--|
| To                           | tal Amount | Per Diem |  |
| 80% Capital(1):              | 4,483,615  | 13.4073  |  |
| 20% ROE(2):                  | 1,120,904  | 0.8974   |  |
| Insurance Cost(3):           | 28,665     | 0.6730   |  |
| Taxes Cost(3):               | 0          | 0.0000   |  |
| Home Office(3):              | 0          | 0.0000   |  |
| Replacement(3&4)             | : 0        | 0.0000   |  |
| Total FRVS PD:               |            | 14.9777  |  |

- (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 (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8974
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60         | Effective PBS Limitation | 1,710,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 40.4735   | 40.4735   | 2.9560                     | 37.5175                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 78.4051<br>44.3523<br>13.6500<br>0.0000<br>0.0000 | 78.4051<br>44.3523<br>14.9777<br>0.0000<br>0.0000 | 5.7263<br>3.2393<br>1.0939 | 72.6788<br>41.1130<br>13.8838 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 177, 0000   | 150 2007  | 12.01.77                   | \$19.7705<br>\$8.6851         |  |
| Totals   | 176.8809  | 178.2086  | 13.0155                    | 193.6487                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



Med # Active Date:

Previous Med#

# Florida Agency For Health Care Administration

219.14

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### AVANTE AT LEESBURG

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

| Provider Information           | Cost Report (CR)           | Patient Days               | Ratings Days         |
|--------------------------------|----------------------------|----------------------------|----------------------|
| 2000 Edgewood Avenue           | 06/01/2009-05/31/2010      | Number of Beds: 116        | Superior: 0          |
| Leesburg FL 34748              | Days In CR 365             | Maximum: <b>42,340</b>     | Standard: 184        |
| County: Lake[35]               | First Used: <b>2011/01</b> | Max Annualized: 42,340     | Conditional: 0       |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>  | Total Patient: 34,560      | Total: 184           |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>10,175</b>    | Inflation            |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: <b>18,531</b>    | FY Index: 1.20403510 |
| 61 1/04                        |                            | <b>53</b> (10 <b>5</b> 00/ |                      |

Medicaid Utilization 53.61979% Class at 1/94: North Large [2] 81.62494% Occupancy: Operating Ex > 18 months [1] 79.31440% Open Date: 9/1/1965 Statewide Low Occupancy Threshold: Acquired Date: 9/1/1965 Medicaid Low Occupancy Threshold: 41.94060% 4/1/1980 102.91314% **Entered Medicaid** 

Low Occupancy Adjustment Factor: 100.00000% Weighted Low Occ Adjustment Factor:

Semester Index: 1.26086800 Cost: 1.04720203 Target: 1.01620550 DC FY Index: 1.16533216 DC Sem Index: 1.19750000 DC Inflation: 1.02760401

1.02315072

**PS Target:** 

|       |   | R                | ate Calculations    |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 882,914          | 1,768,745           | 1,090,763           | 132,867  | 0   | 3,875,289 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 47.6452          | 95.4479             | 58.8615             | 7.1700   |     | 209.1246  |
| 3     | Cost Per Diem Inflated                    | 49.8942          | 98.0826             | 61.6399             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 49.8942          | 98.0826             | 61.6399             | 7.1700   |     | 216.7867  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 45.1823          |                     | 60.2744             |          |     |           |
| 7     | Provider Target Rate                      | 46.2283          |                     | 61.6698             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 45.9795          | 95.2206             | 54.3625             | 7.1700   |     | 202.7326  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.3878              | 0.2214              |          |     |           |
| 14    | Prospective Per Diem 11                   | 45.9795          | 95.6084             | 54.5839             | 7.1700   |     | 203.3418  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |

Provider has submitted Supplemental Schedule.

1/1/1991

206016





219.14

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### AVANTE AT LEESBURG

**FRVS** 

FRVS Status as of this Semester:

CDAG

| Began FRVS:           | 1/1/1991  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1971/07   |
| Indexed Asset Value   | 3,963,044 |
| FRVS Base Asset:      | 1,850,667 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031880  |
|                       |           |

| Mortgage Information |           |          |  |  |
|----------------------|-----------|----------|--|--|
| Amount: 400,000.0    |           |          |  |  |
| Type:                | Fixed [2] |          |  |  |
| < 60% of Base:       | True      |          |  |  |
| Interest Rate:       | 6.5000    | <b>%</b> |  |  |
| Chase Rate:          | 12.5000   | <b>%</b> |  |  |
| Amortization Rate:   | 12.5000   | <b>%</b> |  |  |
| Interest Only:       | True      |          |  |  |
| Yearly Payment:      | 394,1     | 172      |  |  |

| Calculation o      | f FRVS Per | Diem     |
|--------------------|------------|----------|
| Tota               | al Amount  | Per Diem |
| 80% Capital(1):    | 3,170,435  | 10.3441  |
| 20% ROE(2):        | 792,609    | 0.6631   |
| Insurance Cost(3): | 59,892     | 1.7330   |
| Taxes Cost(3):     | 32,056     | 0.9275   |
| Home Office(3):    | 41,775     | 1.2088   |
| Replacement(3&4):  | 10,032     | 0.0000   |
| Total FRVS PD:     |            | 14.8765  |

- (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 ( 0.031880) divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$0.6631
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 116         | Effective PBS Limitation | 3,306,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                               |  |  |  |
|--|--|---|----------------------------|-------------------------------|--|--|--|
| Components   | Cost   | st FRVS MTA* Final Component                      |                            |                               |  |  |  |
| Operating  | 45.9795  | 45.9795   | 3.3581                     | 42.6214                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 95.6084<br>54.5839<br>7.1700<br>0.0000<br>0.0000 | 95.6084<br>54.5839<br>14.8765<br>0.0000<br>0.0000 | 6.9828<br>3.9866<br>1.0865 | 88.6256<br>50.5973<br>13.7900 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |   |                            | \$14.8243<br>\$8.6851         |  |  |  |
| Totals   | 203.3418   | 211.0483  | 15.4140                    | 219.1437                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





232.18

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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 I                    | Days       |
|--------------------------------|----------------------------|------------------------------------|------------------------------|------------|
| 1050 NE 125th Street           | 10/01/2009-09/30/2010      | Number of Beds: 212                | Superior:                    | 0          |
| North Miami FL 33161           | Days In CR 365             | Maximum: <b>77,380</b>             | Standard:                    | 184        |
| County: Dade[13]               | First Used: <b>2011/07</b> | Max Annualized: 77,380             | Conditional:                 | 0          |
| Region: South[2] Area: 11      | Last Used: <b>2011/07</b>  | Total Patient: 69,655              | Total:                       | 184        |
| Control Church Non-Profit [2]  | Unaudited [3]              | Medicare: <b>9,179</b>             | Inflation                    | on         |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: <b>42,500</b>            | FY Index:                    | 1.21497768 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 61.01500%                          | Semester Index:              | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 90.01680%                          | Cost:                        | 1.03777050 |
| Open Date: 12/1/1970           | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>     | Target:                      | 1.01620550 |
| Acquired Date: 12/1/1970       | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> %    | DC FY Index:                 | 1.17050000 |
| Entered Medicaid 12/1/1970     | Low Occupancy Adjustr      | ment Factor: 113.49365%            | DC FT Index:                 | 1.19750000 |
| Med # Active Date: 1/1/1970    | Weighted Low Occ Adju      | ustment Factor: <b>100.00000</b> % | DC Sell Hidex. DC Inflation: |            |
| Previous Med #                 |                            |                                    |                              | 1.02306707 |
|                                |                            |                                    | PS Target:                   | 1.02315072 |

|       |   | ]               | Rate Calculations   |                     |          |     |            |
|-------|---|-----------------|---------------------|---------------------|----------|-----|------------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals     |
| 1     | Total Cost                                | 2,074,491       | 4,406,821           | 2,728,070           | 910,350  | 0   | 10,119,732 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |            |
| 2     | Cost Per Diem                             | 48.8116         | 103.6899            | 64.1899             | 21.4200  |     | 238.1114   |
| 3     | Cost Per Diem Inflated                    | 50.6552         | 106.0817            | 66.6144             |          |     |            |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |            |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 50.6552         | 106.0817            | 66.6144             | 21.4200  |     | 244.7713   |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |            |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |            |
| 6     | Prior Semester: Provider Target Base      | 52.3803         |                     | 70.5467             |          |     |            |
| 7     | Provider Target Rate                      | 53.5929         |                     | 72.1799             |          |     |            |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |            |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |            |
| 8     | Cost Based Class Ceilings                 | 51.5193         | 97.3713             | 64.0999             | 13.6500  |     |            |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378         |                     | 56.8989             |          |     |            |
| 10    | Target Rate Class Ceiling                 | 51.1535         |                     | 57.8210             |          |     |            |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |            |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |            |
| 11    | Lesser of 5,7,8,10, 10a                   | 50.6552         | 97.3713             | 57.8210             | 13.6500  |     | 219.4975   |
| 12/13 | Medicaid Adjustment Rate                  |                 | 1.2066              | 0.7165              |          |     |            |
| 14    | Prospective Per Diem 11                   | 50.6552         | 98.5779             | 58.5375             | 13.6500  |     | 221.4206   |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |            |





232.18

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Villa Maria Nursing & Rehabilitation

**FRVS** 

FRVS Status as of this Semester:

On Payback FRV [3]

| Began FRVS:             |           |
|-------------------------|-----------|
| Year of Phase-In/ Full: |           |
| RS to Start Calcs:      | 1971/07   |
| Indexed Asset Value     | 9,578,937 |
| FRVS Base Asset:        | 5,676,585 |
| Occup Adj Factor:       | 0.9000    |
| ROE Factor              | 0.029580  |
|                         |           |

| Mortgage Information         |           |  |  |  |
|------------------------------|-----------|--|--|--|
| Amount: <b>6,375,000.0</b> 0 |           |  |  |  |
| Type:                        | Fixed [2] |  |  |  |
| < 60% of Base:               | False     |  |  |  |
| Interest Rate:               | 9.5200 %  |  |  |  |
| Chase Rate:                  | 9.5000 %  |  |  |  |
| Amortization Rate:           | 9.5200 %  |  |  |  |
| Interest Only:               | False     |  |  |  |
| Yearly Payment:              | 858,369   |  |  |  |

| Calculation of FRVS Per Diem |                       |          |  |  |  |  |
|------------------------------|-----------------------|----------|--|--|--|--|
|                              | Total Amount          | Per Diem |  |  |  |  |
| 80% Capital(1):              | 7,663,150             | 12.3255  |  |  |  |  |
| 20% ROE(2):                  | 1,915,787             | 0.8137   |  |  |  |  |
| Insurance Cost(              | 3): <b>193,626</b>    | 2.7798   |  |  |  |  |
| Taxes Cost(3):               | 0                     | 0.0000   |  |  |  |  |
| Home Office(3)               | 68,532                | 0.9839   |  |  |  |  |
| Replacement(38               | &4): <b>2,549,903</b> | 0.0000   |  |  |  |  |
| Total FRVS Pl                | D:                    | 16.9029  |  |  |  |  |

- (1) 80% Capital (\$7,663,150) amortized at 9.5200% for 20 years Principal & Interest of \$858,369 divided by annual available days (77,380) divided by Occup. Adj. (0.9000) = \$12.3255
- (2) 20% ROE (\$1,915,787) times the ROE factor (0.029580) divided by annual available days (77,380) 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

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 212        | Effective PBS Limitation | 6,042,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                                   |  |  |
|--|---|--|----------------------------|-----------------------------------|--|--|
| Components Cost FRVS MTA* Final Component                          |   |  |                            |                                   |  |  |
| Operating  | 50.6552   | 50.6552  | 3.6996                     | 46.9556                           |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 98.5779<br>58.5375<br>13.6500<br>0.0000<br>0.0000 | 98.5779<br>58.5375<br>16.9029<br>0.0783<br>-0.0783 | 7.1997<br>4.2753<br>0.9969 | 91.3782<br>54.2622<br>12.6531     |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 221.4206  | 224.6735   | 16.1715                    | \$18.2413<br>\$8.6851<br>232.1755 |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



NAME OF THE PARTY OF THE PARTY

### Florida Agency For Health Care Administration

216.83

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Glades Health Care Center**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership: Priva | ate Non-Profit [3] | CHOW Status based on this | Cost Report: No Change[1] |
|--------------------------|--------------------|---------------------------|---------------------------|
|                          |                    |                           |                           |

| Type of Ownership. I Tivate Non-I I | ont [5] Chow Stat | us baseu on tills v  | ost Report. 110   | Change  | •1             |            |
|-------------------------------------|-------------------|----------------------|-------------------|---------|----------------|------------|
| Provider Information                | Cost Report (C    | R)                   | Patient Days      |         | Rati           | ngs Days   |
| 230 S. Barfield Highway             | 03/01/2010-02/28  | 8/ <b>2011</b> Numbe | r of Beds: 12     | 20      | Superior:      | 0          |
| Pahokee FL 33476                    | Days In CR        | 365 Maxim            | um:               | 43,800  | Standard       | : 184      |
| County: Palm Beach[50]              | First Used: 201   | 1/07 Max A           | nnualized:        | 43,800  | Condition      |            |
| Region: South[2] Area: 9            | Last Used: 201    | 1/07 Total P         | atient:           | 34,392  | Total:         | 184        |
| Control Private Non-Profit [3]      | Unaudited [3]     | Medica               | re:               | 3,818   | Ir             | nflation   |
| Current Class South Large [4]       | Initial CR? False | Medica               | id:               | 28,985  | FY Index:      | 1.22417738 |
| Class at 1/94: South Large [4]      | Medicaid Utiliz   | zation               | 84.2              | 7832%   | Semester Index |            |
| Operating Ex > 18 months [1]        | Occupancy:        |                      | 78.5              | 2055%   | Cost:          | 1.02997165 |
| Open Date: 9/1/1984                 | Statewide Low     | Occupancy Thres      | hold: <b>79.3</b> | 1440%   | Target:        | 1.01620550 |
| Acquired Date: 9/1/1984             | Medicaid Low      | Occupancy Thres      | hold: <b>41.9</b> | 4060%   | DC FY Index:   |            |
| Entered Medicaid 9/1/1984           | Low Occupance     | y Adjustment Fac     | tor: <b>98.9</b>  | 9911%   | DC F1 Index    |            |
| Med # Active Date: 10/15/1990       | Weighted Low      | Occ Adjustment       | Factor: 100.0     | 0000%   | DC Inflation:  |            |
| Previous Med # <b>200158</b>        |                   |                      |                   |         |                | 10100.100  |
|                                     |                   |                      |                   |         | PS Target:     | 1.02315072 |
|                                     |                   | Rate Calculation     | S                 |         |                |            |
| Item Description                    | Operating         | Direct               | InDirect          | Propert | y ROE          | Totals     |

|       | <u> </u>                                  | R                | ate Calculations    |                      | "        |        |           |
|-------|---|------------------|---------------------|----------------------|----------|--------|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect             | Property | ROE    | Totals    |
| 1     | Total Cost                                | 1,594,140        | 2,523,280           | 1,438,077            | 380,283  | 719    | 5,936,499 |
| 1a    | Audit Adjustments                         |                  |                     |                      |          |        |           |
| 2     | Cost Per Diem                             | 54.9988          | 87.0547             | 49.6145              | 13.1200  | 0.0248 | 204.8128  |
| 3     | Cost Per Diem Inflated                    | 56.6472          | 88.6714             | 51.1015              |          |        |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                      |          |        |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 56.6472          | 88.6714             | 51.1015              | 13.1200  | 0.0248 | 209.5649  |
| 5a    | Interim Adjustment                        |                  |                     |                      |          |        |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                      |          |        |           |
| 6     | Prior Semester: Provider Target Base      | 45.0709          |                     | 51.6386              |          |        |           |
| 7     | Provider Target Rate                      | 46.1143          |                     | 52.8341              |          |        |           |
| 7a    | Interim Adjustment                        |                  |                     |                      |          |        |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                      |          |        |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999              | 13.6500  |        |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989              |          |        |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210              |          |        |           |
| 10a   | New Provider Target Limitation            |                  |                     |                      |          |        |           |
| 10b   | Base for line 10a                         |                  |                     |                      |          |        |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 46.1143          | 88.6714             | 51.1015              | 13.1200  | 0.0248 | 199.0320  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 3.4194              | 1.9706               |          |        |           |
| 14    | Prospective Per Diem 11                   | 46.1143          | 92.0908             | 53.0721              | 13.1200  | 0.0248 | 204.4220  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | nary Limitations no | ot applied after 7/2 | 1/2002   |        |           |





216.83

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Glades Health Care Center**

**FRVS** 

FRVS Status as of this Semester:

Not on FRV [1]

| Began FRVS:            |           |
|------------------------|-----------|
| Year of Phase-In/Full: |           |
| RS to Start Calcs:     | 1984/07   |
| Indexed Asset Value    | 3,239,612 |
| FRVS Base Asset:       | 1,991,976 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.026880  |
|                        |           |

| Mortgage Information       |           |          |  |  |
|----------------------------|-----------|----------|--|--|
| Amount: <b>475,000.0</b> 0 |           |          |  |  |
| Type:                      | Fixed [2] |          |  |  |
| < 60% of Base:             | True      |          |  |  |
| Interest Rate:             | 10.4400   | <b>%</b> |  |  |
| Chase Rate:                | 10.0000   | <b>%</b> |  |  |
| Amortization Rate:         | 10.0000   | <b>%</b> |  |  |
| Interest Only:             | True      |          |  |  |
| Yearly Payment:            | 257,2     | 239      |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Tota                         | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 2,591,690 | 6.5256   |  |  |  |
| 20% ROE(2):                  | 647,922   | 0.4418   |  |  |  |
| Insurance Cost(3):           | 64,130    | 1.8647   |  |  |  |
| Taxes Cost(3):               | 3,092     | 0.0899   |  |  |  |
| Home Office(3):              | 687       | 0.0200   |  |  |  |
| Replacement(3&4):            | 99,115    | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 8.9420   |  |  |  |

- (1) 80% Capital (\$2,591,690) amortized at 10.0000% for 20 years Interest of \$257,239 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.5256
- (2) 20% ROE (\$647,922) times the ROE factor (0.026880) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4418
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |   |  |  |  |
|--|--|---|---|--|--|--|
| Components Cost FRVS MTA* Final Component                          |  |   |   |  |  |  |
| Operating  | 46.1143  | 46.1143   | 3.3680  | 42.7463  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 92.0908<br>53.0721<br>13.1200<br>0.0248<br>-0.0248 | 92.0908<br>53.0721<br>8.9420<br>0.3873<br>-0.3873 | 6.7259<br>3.8761<br>0.9582<br>0.0018<br>-0.0018 | 85.3649<br>49.1960<br>12.1618<br>0.0230<br>-0.0230 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 204 2072   | 200 2102  | 440000  | \$18.6776<br>\$8.6851                              |  |  |
| Totals   | 204.3972   | 200.2192  | 14.9282   | 216.8317   |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





212.65

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Avante At Inverness**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of | of Ownership | : Private For p | rofit [1] | CHOW Status based o | n this Cost Repor | rt: No Change[1] |
|---------|--------------|-----------------|-----------|---------------------|-------------------|------------------|
|         |              |                 |           |                     |                   |                  |

| <u> </u>                       | L J                        |                 |            |                            |            |
|--------------------------------|----------------------------|-----------------|------------|----------------------------|------------|
| Provider Information           | Cost Report (CR)           | Patient         | Days       | Ratings                    | Days       |
| 304 South Citrus Avenue        | 06/01/2009-05/31/2010      | Number of Beds: | 104        | Superior:                  | 0          |
| Inverness FL 34452-4753        | Days In CR 365             | Maximum:        | 37,960     | Standard:                  | 184        |
| County: Citrus[9]              | First Used: <b>2011/01</b> | Max Annualized: | 37,960     | Conditional:               | 0          |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>  | Total Patient:  | 35,423     | Total:                     | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:       | 5,186      | Inflat                     | ion        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid:       | 24,108     | FY Index:                  | 1.20403510 |
| Class at 1/94: North Large [2] | Medicaid Utilization       |                 | 68.05748%  | Semester Index:            | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 |                 | 93.31665%  | Cost:                      | 1.04720203 |
| Open Date: 3/1/1968            | Statewide Low Occupat      | ncy Threshold:  | 79.31440%  | Target:                    | 1.01620550 |
| Acquired Date: 3/1/1968        | Medicaid Low Occupar       | cy Threshold:   | 41.94060%  | DC FY Index:               | 1.16533216 |
| Entered Medicaid 1/1/1981      | Low Occupancy Adjust       | ment Factor:    | 117.65411% | DC F1 Index: DC Sem Index: | 1.19750000 |
| Med # Active Date: 1/1/1991    | Weighted Low Occ Adj       | ustment Factor: | 100.00000% |                            |            |
| Previous Med # <b>205991</b>   |                            |                 |            | DC Inflation:              | 1.02760401 |
|                                |                            |                 |            | PS Target:                 | 1.02315072 |
|                                | Rate Ca                    | lculations      |            |                            |            |
| Item Description               | Operating D                | irect InDire    | ect Proper | ty ROE                     | Totals     |

|       | <u> </u>                                  | ]                | Rate Calculations   |                     | J.       |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,041,051        | 1,997,702           | 1,230,330           | 149,711  | 0   | 4,418,794 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 43.1828          | 82.8647             | 51.0341             | 6.2100   |     | 183.2916  |
| 3     | Cost Per Diem Inflated                    | 45.2211          | 85.1521             | 53.4430             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 45.2211          | 85.1521             | 53.4430             | 6.2100   |     | 190.0262  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 51.8800          |                     | 54.5143             |          |     |           |
| 7     | Provider Target Rate                      | 53.0811          |                     | 55.7763             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 45.2211          | 85.1521             | 53.4430             | 6.2100   |     | 190.0262  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.7298              | 1.0857              |          |     |           |
| 14    | Prospective Per Diem 11                   | 45.2211          | 86.8819             | 54.5287             | 6.2100   |     | 192.8417  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





212.65

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Avante At Inverness**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 1/1/1991  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1971/07   |
| Indexed Asset Value   | 3,224,054 |
| FRVS Base Asset:      | 1,729,808 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031880  |
|                       |           |

| Mortgage Information      |  |  |  |  |
|---------------------------|--|--|--|--|
| Amount: <b>785,000.00</b> |  |  |  |  |
| Fixed [2]                 |  |  |  |  |
| True                      |  |  |  |  |
| 9.7500                    | <b>%</b>   |  |  |  |
| 12.5000                   | <b>%</b>   |  |  |  |
| 12.5000                   | <b>%</b>   |  |  |  |
| True                      |  |  |  |  |
| Yearly Payment: 320,671   |  |  |  |  |
|                           | 785,000<br>Fixed [2]<br>True<br>9.7500<br>12.5000<br>12.5000<br>True |  |  |  |

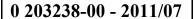
| Calculation of FRVS Per Diem |             |          |  |  |
|------------------------------|-------------|----------|--|--|
| Te                           | otal Amount | Per Diem |  |  |
| 80% Capital(1):              | 2,579,243   | 9.3862   |  |  |
| 20% ROE(2):                  | 644,811     | 0.6017   |  |  |
| Insurance Cost(3):           | 59,093      | 1.6682   |  |  |
| Taxes Cost(3):               | 48,786      | 1.3772   |  |  |
| Home Office(3):              | 36,246      | 1.0232   |  |  |
| Replacement(3&4              | ): 37,513   | 0.0000   |  |  |
| Total FRVS PD:               |             | 14.0565  |  |  |

- (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 (0.031880) divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$0.6017
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 104         | Effective PBS Limitation | 2,964,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                               |  |
|--|--|---|----------------------------|-------------------------------|--|
| Components   | Cost   | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 45.2211  | 45.2211   | 3.3027                     | 41.9184                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 86.8819<br>54.5287<br>6.2100<br>0.0000<br>0.0000 | 86.8819<br>54.5287<br>14.0565<br>0.0000<br>0.0000 | 6.3454<br>3.9825<br>1.0266 | 80.5365<br>50.5462<br>13.0299 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |   |                            | \$17.9341<br>\$8.6851         |  |
| Totals   | 192.8417   | 200.6882  | 14.6572                    | 212.6502                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





237.69

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Avante At Lake Worth, 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: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    |            |
|--------------------------------|----------------------------|-------------------------|-----------------|------------|
| 2501 North A Street            | 06/01/2009-05/31/2010      | Number of Beds: 138     | Superior:       | 0          |
| Lake Worth FL 33460-6013       | Days In CR 365             | Maximum: <b>50,370</b>  | Standard:       | 184        |
| County: Palm Beach[50]         | First Used: <b>2011/01</b> | Max Annualized: 50,370  | Conditional:    | 0          |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient: 42,476   | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 3,564         | Inflati         | on         |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: <b>33,276</b> | FY Index:       | 1.20403510 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 78.34071%               | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 84.32797%               | Cost:           | 1.04720203 |
| Open Date: 6/1/1969            | Statewide Low Occupan      | •                       | Target:         | 1.01620550 |
| Acquired Date: <b>6/1/1969</b> | Medicaid Low Occupand      | •                       | DC FY Index:    | 1.16533216 |
| Entered Medicaid 12/1/1980     | Low Occupancy Adjustr      |                         | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/1991    | Weighted Low Occ Adju      |                         | DC Inflation:   | 1.02760401 |
| Previous Med # <b>206008</b>   | Interim Component Effe     | ective date: 12/1/2009  | PS Target:      | 1.02700401 |
|                                | D + G                      |                         | 15 Target.      | 1.02313072 |

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|------|-----|-----|---------|
| кате | เล  | cm  | iations |

| Item  | Description  | Operating | Direct    | InDirect  | Property | ROE | Totals    |
|-------|--|-----------|-----------|-----------|----------|-----|-----------|
| 1     | Total Cost   | 1,648,369 | 3,189,192 | 1,857,712 | 295,491  | 0   | 6,990,764 |
| 1a    | Audit Adjustments  |           |           |           |          |     |           |
| 2     | Cost Per Diem  | 49.5363   | 95.8406   | 55.8274   | 8.8800   |     | 210.0843  |
| 3     | Cost Per Diem Inflated   | 51.8745   | 98.4862   | 58.4626   |          |     |           |
| 4     | Low Occupancy Adjustment   |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 51.8745   | 98.4862   | 58.4626   | 8.8800   |     | 217.7033  |
| 5a    | Interim Adjustment   |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 69.4077   |           | 47.9568   |          |     |           |
| 7     | Provider Target Rate   | 71.0145   |           | 49.0670   |          |     |           |
| 7a    | Interim Adjustment   |           |           | 15.9073   |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |           | 64.9743   |          |     |           |
| 8     | Cost Based Class Ceilings  | 51.5193   | 97.3713   | 64.0999   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 50.3378   |           | 56.8989   |          |     |           |
| 10    | Target Rate Class Ceiling  | 51.1535   |           | 57.8210   |          |     |           |
| 10a   | New Provider Target Limitation   |           |           |           |          |     |           |
| 10b   | Base for line 10a  |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 51.1535   | 97.3713   | 57.8210   | 8.8800   |     | 215.2258  |
| 12/13 | Medicaid Adjustment Rate   |           | 3.1045    | 1.8435    |          |     |           |
| 14    | Prospective Per Diem 11  | 51.1535   | 100.4758  | 59.6645   | 8.8800   |     | 220.1738  |
| 15    | Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





237.69

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Avante At Lake Worth, Inc.

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 1/1/1991  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1971/07   |
| Indexed Asset Value   | 4,096,269 |
| FRVS Base Asset:      | 2,132,820 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031880  |
|                       |           |

| Mortgage Information |          |          |  |  |  |
|----------------------|----------|----------|--|--|--|
| Amount:              |          | 0.00     |  |  |  |
| Type:                | None [1] |          |  |  |  |
| < 60% of Base:       | True     |          |  |  |  |
| Interest Rate:       | 12.5000  | %        |  |  |  |
| Chase Rate:          | 12.5000  | <b>%</b> |  |  |  |
| Amortization Rate:   | 12.5000  | <b>%</b> |  |  |  |
| Interest Only:       | True     |          |  |  |  |
| Yearly Payment:      | 407      | ,423     |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |  |
|------------------------------|-----------|----------|--|--|--|--|
| Tot                          | al Amount | Per Diem |  |  |  |  |
| 80% Capital(1):              | 3,277,015 | 8.9873   |  |  |  |  |
| 20% ROE(2):                  | 819,254   | 0.5761   |  |  |  |  |
| Insurance Cost(3):           | 77,011    | 1.8130   |  |  |  |  |
| Taxes Cost(3):               | 103,708   | 2.4416   |  |  |  |  |
| Home Office(3):              | 49,875    | 1.1742   |  |  |  |  |
| Replacement(3&4):            | 38,942    | 0.0000   |  |  |  |  |
| Total FRVS PD:               |           | 14.9922  |  |  |  |  |

- (1) 80% Capital (\$3,277,015) amortized at 12.5000% for 20 years Interest of \$407,423 divided by annual available days (50,370) divided by Occup. Adj. (0.9000) = \$8.9873
- (2) 20% ROE (\$819,254) times the ROE factor (0.031880) divided by annual available days (50,370) divided by Occup. Adj. (0.9000) = \$0.5761
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 162         | Effective PBS Limitation | 4,617,000 |  |

| (  | Comparison of Reimbursement under Cost vs. FRVS   |  |                            |                               |  |  |
|--|---|--|----------------------------|-------------------------------|--|--|
| Components Cost FRVS MTA* Final Component                          |   |  |                            |                               |  |  |
| Operating  | 51.1535   | 51.1535  | 3.7360                     | 47.4175                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 100.4758<br>59.6645<br>8.8800<br>0.0000<br>0.0000 | 100.4758<br>59.6645<br>14.9922<br>0.0000<br>0.0000 | 7.3383<br>4.3576<br>1.0950 | 93.1375<br>55.3069<br>13.8972 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |  |                            | \$19.2471<br>\$8.6851         |  |  |
| Totals   | 220.1738  | 226.2860   | 16.5269                    | 237.6913                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





211.46

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### The Palace at Kendall Nursing and Rehab Center

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

| Provider Information           | Cost Report (CR)           | Patient Days                  | Ratings Days                   |
|--------------------------------|----------------------------|-------------------------------|--------------------------------|
| 11215 S.W. 84TH STREET         | 08/01/2009-07/31/2010      | Number of Beds: 180           | Superior: 0                    |
| Miami FL 33173                 | Days In CR 365             | Maximum: 65,                  | 700 Standard: 184              |
| County: Dade[13]               | First Used: <b>2011/07</b> | Max Annualized: 65,           | 700 Conditional: 0             |
| Region: South[2] Area: 11      | Last Used: <b>2011/07</b>  | Total Patient: 63,            | 725 Total: 184                 |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 18,                 | 547 Inflation                  |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: 32,                 | 095 FY Index: 1.20943572       |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 50.3648                       | 35% Semester Index: 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 96.9939                       |                                |
| Open Date: 3/18/1991           | Statewide Low Occupan      | cy Threshold: <b>79.314</b> 4 | Target: 1.01620550             |
| Acquired Date: 3/18/1991       | Medicaid Low Occupand      | cy Threshold: 41.9406         | 0% DC FY Index: 1.16783181     |
| Entered Medicaid 3/18/1991     | Low Occupancy Adjustr      | ment Factor: <b>122.290</b> 4 | DC Sem Index: 1.19750000       |
| Med # Active Date: 3/18/1991   | Weighted Low Occ Adju      | ustment Factor: 100.0000      | 00%                            |
| Previous Med #                 |                            |                               | 1002010101                     |
|                                |                            |                               | PS Target: 1.02315072          |

|       | Rate Calculations  |           |           |           |          |     |           |
|-------|--|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost   | 1,371,528 | 2,650,460 | 1,575,490 | 757,121  | 0   | 6,354,599 |
| 1a    | Audit Adjustments  |           |           |           |          |     |           |
| 2     | Cost Per Diem  | 42.7334   | 82.5817   | 49.0883   | 23.5900  |     | 197.9934  |
| 3     | Cost Per Diem Inflated   | 44.5507   | 84.6796   | 51.1758   |          |     |           |
| 4     | Low Occupancy Adjustment   |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 44.5507   | 84.6796   | 51.1758   | 23.5900  |     | 203.9961  |
| 5a    | Interim Adjustment   |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 52.0909   |           | 56.4412   |          |     |           |
| 7     | Provider Target Rate   | 53.2968   |           | 57.7479   |          |     |           |
| 7a    | Interim Adjustment   |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings  | 51.5193   | 97.3713   | 64.0999   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 50.3378   |           | 56.8989   |          |     |           |
| 10    | Target Rate Class Ceiling  | 51.1535   |           | 57.8210   |          |     |           |
| 10a   | New Provider Target Limitation   |           |           |           |          |     |           |
| 10b   | Base for line 10a  |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 44.5507   | 84.6796   | 51.1758   | 13.6500  |     | 194.0561  |
| 12/13 | Medicaid Adjustment Rate   |           | 0.0348    | 0.0210    |          |     |           |
| 14    | Prospective Per Diem 11  | 44.5507   | 84.7144   | 51.1968   | 13.6500  |     | 194.1119  |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





211.46

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### The Palace at Kendall Nursing and Rehab Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 3/18/1991 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1991/01   |
| Indexed Asset Value  | 8,055,146 |
| FRVS Base Asset:     | 5,463,360 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031040  |
|                      |           |

| Mortgage Information         |         |          |  |  |  |
|------------------------------|---------|----------|--|--|--|
| Amount: <b>8,488,615.0</b> 0 |         |          |  |  |  |
| Type: Fixed [2]              |         |          |  |  |  |
| < 60% of Base:               | False   |          |  |  |  |
| Interest Rate:               | 9.2500  | <b>%</b> |  |  |  |
| Chase Rate:                  | 10.5000 | <b>%</b> |  |  |  |
| Amortization Rate:           | 9.2500  | <b>%</b> |  |  |  |
| Interest Only:               | False   |          |  |  |  |
| Yearly Payment:              | 708,2   | 234      |  |  |  |

| Calculation of FRVS Per Diem |                      |          |  |  |  |
|------------------------------|----------------------|----------|--|--|--|
|                              | Total Amount         | Per Diem |  |  |  |
| 80% Capital(1):              | 6,444,117            | 11.9776  |  |  |  |
| 20% ROE(2):                  | 1,611,029            | 0.8457   |  |  |  |
| Insurance Cost(3             | 3): <b>190,711</b>   | 2.9927   |  |  |  |
| Taxes Cost(3):               | 125,225              | 1.9651   |  |  |  |
| Home Office(3)               | 282,881              | 4.4391   |  |  |  |
| Replacement(38               | (24): <b>152,338</b> | 0.0000   |  |  |  |
| Total FRVS PI                | <b>)</b> :           | 22.2202  |  |  |  |

- (1) 80% Capital (\$6,444,117) amortized at 9.2500% for 20 years Principal & Interest of \$708,234 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$11.9776
- (2) 20% ROE (\$1,611,029) times the ROE factor (0.031040) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.8457
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 30,352    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1990   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 180        | Effective PBS Limitation | 5,463,360 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components   | Cost  | Cost FRVS MTA* Final Component                    |                            |                               |  |  |  |
| Operating  | 44.5507   | 44.5507   | 3.2538                     | 41.2969                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 84.7144<br>51.1968<br>13.6500<br>0.0000<br>0.0000 | 84.7144<br>51.1968<br>22.2202<br>0.0000<br>0.0000 | 6.1871<br>3.7392<br>1.6229 | 78.5273<br>47.4576<br>20.5973 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$14.8951<br>\$8.6851         |  |  |  |
| Totals   | 194.1119  | 202.6821  | 14.8030                    | 211.4593                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





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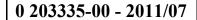
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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 Da         | ays       | Ratings         | Days       |
|--------------------------------|----------------------------|--------------------|-----------|-----------------|------------|
| 9848 SW 110th Street           | 01/01/2010-12/31/2010      | Number of Beds:    | 180       | Superior:       | 0          |
| Ocala FL 34481                 | Days In CR 365             | Maximum:           | 65,700    | Standard:       | 184        |
| County: Marion[42]             | First Used: <b>2011/07</b> | Max Annualized:    | 65,700    | Conditional:    | 0          |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>  | Total Patient:     | 59,069    | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:          | 25,402    | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid:          | 26,321    | FY Index:       | 1.22078676 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 4                  | 44.55975% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 8                  | 89.90715% | Cost:           | 1.03283230 |
| Open Date: 3/1/1991            | Statewide Low Occupan      | cy Threshold:      | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 3/1/1991        | Medicaid Low Occupan       | cy Threshold: 4    | 41.94060% | DC FY Index:    | 1.17400000 |
| Entered Medicaid 3/1/1991      | Low Occupancy Adjusti      | ment Factor: 11    | 13.35540% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 3/1/1991    | Weighted Low Occ Adju      | ustment Factor: 10 | 00.00000% | DC Inflation:   | 1.02001704 |
| Previous Med #                 |                            |                    |           |                 |            |
|                                |                            |                    |           | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |           |           |           |          |     |           |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,054,375 | 2,489,430 | 1,641,558 | 312,167  | 0   | 5,497,530 |
| 1a    | Audit Adjustments                         |           |           |           |          |     |           |
| 2     | Cost Per Diem                             | 40.0583   | 94.5796   | 62.3669   | 11.8600  |     | 208.8648  |
| 3     | Cost Per Diem Inflated                    | 41.3735   | 96.4728   | 64.4145   |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 41.3735   | 96.4728   | 64.4145   | 11.8600  |     | 214.1208  |
| 5a    | Interim Adjustment                        |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 44.6276   |           | 56.3397   |          |     |           |
| 7     | Provider Target Rate                      | 45.6608   |           | 57.6440   |          |     |           |
| 7a    | Interim Adjustment                        |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573   | 95.2206   | 58.5089   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463   |           | 53.4956   |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795   |           | 54.3625   |          |     |           |
| 10a   | New Provider Target Limitation            |           |           |           |          |     |           |
| 10b   | Base for line 10a                         |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 41.3735   | 95.2206   | 54.3625   | 11.8600  |     | 202.8166  |
| 12/13 | Medicaid Adjustment Rate                  |           |           |           |          |     |           |
| 14    | Prospective Per Diem 11                   | 41.3735   | 95.2206   | 54.3625   | 11.8600  |     | 202.8166  |
| 15    | 11 1 10 4 11 10 7 11 10 7 11 1000         |           |           |           |          |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### TimberRidge Nursing & Rehab Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 3/1/1991  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1991/01   |
| Indexed Asset Value   | 7,850,954 |
| FRVS Base Asset:      | 1,699,712 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027600  |
|                       |           |

| Mortgage Information        |              |          |  |  |
|-----------------------------|--------------|----------|--|--|
| Amount: <b>4,695,614.00</b> |              |          |  |  |
| Type:                       | Variable [3] |          |  |  |
| < 60% of Base:              | False        |          |  |  |
| Interest Rate:              | 6.2100       | <b>%</b> |  |  |
| Chase Rate:                 | 8.0000       | <b>%</b> |  |  |
| Amortization Rate:          | 6.2100       | <b>%</b> |  |  |
| Interest Only:              | False        |          |  |  |
| Yearly Payment:             | 549,1        | 139      |  |  |

| Calculation of FRVS Per Diem |                       |         |  |  |  |  |
|------------------------------|-----------------------|---------|--|--|--|--|
|                              | Total Amount Per Diem |         |  |  |  |  |
| 80% Capital(1):              | 6,280,763             | 9.2870  |  |  |  |  |
| 20% ROE(2):                  | 1,570,191             | 0.7329  |  |  |  |  |
| Insurance Cost(3             | 3): <b>59,301</b>     | 1.0039  |  |  |  |  |
| Taxes Cost(3):               | 81,013                | 1.3715  |  |  |  |  |
| Home Office(3)               | : 0                   | 0.0000  |  |  |  |  |
| Replacement(38               | 24): 17,535           | 0.0000  |  |  |  |  |
| Total FRVS PI                | <b>)</b> :            | 12.3953 |  |  |  |  |

- (1) 80% Capital (\$6,280,763) amortized at 6.2100% for 20 years Principal & Interest of \$549,139 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$9.2870
- (2) 20% ROE (\$1,570,191) times the ROE factor (0.027600) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.7329
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 30,352    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 7/1/1990    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 56          | Effective PBS Limitation | 1,699,712 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |  |
| Operating  | 41.3735   | 41.3735   | 3.0217                     | 38.3518                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 95.2206<br>54.3625<br>11.8600<br>0.0000<br>0.0000 | 95.2206<br>54.3625<br>12.3953<br>0.0000<br>0.0000 | 6.9545<br>3.9704<br>0.9053 | 88.2661<br>50.3921<br>11.4900 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$11.9749<br>\$8.6851         |  |  |
| Totals   | 202.8166  | 203.3519  | 14.8519                    | 209.1600                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### 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]

Patient Days **Provider Information** Cost Report (CR) **Ratings Days** Superior: 10/01/2009-09/30/2010 Number of Beds: 180 4295 5th Avenue 184 65,700 Standard: 365 Days In CR Maximum: Marianna FL 32447 0 Conditional: County: Jackson[32] First Used: 2011/07 Max Annualized: 65,700 184 Total: Region: North [1] Last Used: 2011/07 Total Patient: 59,456 Area: 2 Control Government Non-Prof 4,073 Inflation Unaudited [3] Medicare: **False** Current Class North Large [2] Initial CR? Medicaid: 47,661 FY Index: 1.21497768 Class at 1/94: North Large [2] Medicaid Utilization 80.16180% Semester Index: 1.26086800

Class at 1/94: North Large [2] Medicaid Utilization 80.16180%

Operating Ex > 18 months [1] Occupancy: 90.49619%

Open Date: 2/1/1971 Statewide Low Occupancy Threshold: 79.31440%

Acquired Date: 2/1/1971 Medicaid Low Occupancy Threshold: 41.94060%

Entered Medicaid 2/1/1971 Low Occupancy Adjustment Factor: 114.09806% Med # Active Date: 2/1/1971 Weighted Low Occ Adjustment Factor: 100.00000% Previous Med #

Inflation

FY Index: 1.21497768
Semester Index: 1.26086800
Cost: 1.03777050
Target: 1.01620550
DC FY Index: 1.17050000
DC Sem Index: 1.19750000
DC Inflation: 1.02306707

1.02315072

PS Target:

|       |   | ]         | Rate Calculations |           |          |     |           |
|-------|---|-----------|-------------------|-----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct            | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost                                | 2,049,657 | 4,184,469         | 1,589,771 | 227,343  | 0   | 8,051,240 |
| 1a    | Audit Adjustments                         |           |                   |           |          |     |           |
| 2     | Cost Per Diem                             | 43.0049   | 87.7965           | 33.3558   | 4.7700   |     | 168.9272  |
| 3     | Cost Per Diem Inflated                    | 44.6292   | 89.8217           | 34.6157   |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |                   |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 44.6292   | 89.8217           | 34.6157   | 4.7700   |     | 173.8366  |
| 5a    | Interim Adjustment                        |           |                   |           |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |                   |           |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 41.4857   |                   | 44.2723   |          |     |           |
| 7     | Provider Target Rate                      | 42.4461   |                   | 45.2972   |          |     |           |
| 7a    | Interim Adjustment                        |           |                   |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |                   |           |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573   | 95.2206           | 58.5089   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463   |                   | 53.4956   |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795   |                   | 54.3625   |          |     |           |
| 10a   | New Provider Target Limitation            |           |                   |           |          |     |           |
| 10b   | Base for line 10a                         |           |                   |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 42.4461   | 89.8217           | 34.6157   | 4.7700   |     | 171.6535  |
| 12/13 | Medicaid Adjustment Rate                  |           | 3.0478            | 1.1746    |          |     |           |
| 14    | Prospective Per Diem 11                   | 42.4461   | 92.8695           | 35.7903   | 4.7700   |     | 175.8759  |
| 15    | 11 1 1 0 4 1 1 1 0 7 1 1 0 0 0            |           |                   |           |          |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Marianna Health & Rehabilitation

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 1/1/1989  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1971/07   |
| Indexed Asset Value   | 7,415,044 |
| FRVS Base Asset:      | 4,379,259 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.029580  |
|                       |           |

| Mortgage Information |          |          |  |  |
|----------------------|----------|----------|--|--|
| Amount: 0.00         |          |          |  |  |
| Type:                | None [1] |          |  |  |
| < 60% of Base:       | True     |          |  |  |
| Interest Rate:       | 12.5000  | %        |  |  |
| Chase Rate:          | 12.5000  | <b>%</b> |  |  |
| Amortization Rate:   | 12.5000  | <b>%</b> |  |  |
| Interest Only:       | True     |          |  |  |
| Yearly Payment:      | 737,     | ,515     |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |
|------------------------------|-----------|----------|--|--|
| Tota                         | al Amount | Per Diem |  |  |
| 80% Capital(1):              | 5,932,035 | 12.4728  |  |  |
| 20% ROE(2):                  | 1,483,009 | 0.7419   |  |  |
| Insurance Cost(3):           | 20,326    | 0.3419   |  |  |
| Taxes Cost(3):               | 0         | 0.0000   |  |  |
| Home Office(3):              | 0         | 0.0000   |  |  |
| Replacement(3&4):            | 127,834   | 0.0000   |  |  |
| Total FRVS PD:               |           | 13.5566  |  |  |

- (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 (0.029580) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.7419
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 180        | Effective PBS Limitation | 5,130,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                               |
|--|--|---|----------------------------|-------------------------------|
| Components   | Cost   | FRVS  | MTA*                       | Final Component               |
| Operating  | 42.4461  | 42.4461   | 3.1001                     | 39.3460                       |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 92.8695<br>35.7903<br>4.7700<br>0.0000<br>0.0000 | 92.8695<br>35.7903<br>13.5566<br>0.0000<br>0.0000 | 6.7828<br>2.6140<br>0.9901 | 86.0867<br>33.1763<br>12.5665 |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |   |                            | \$19.5707<br>\$8.6851         |
| Totals   | 175.8759   | 184.6625  | 13.4870                    | 199.4313                      |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|



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# Florida Agency For Health Care Administration

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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Manor at Carpenter's

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership: Church Non-Profit [2] | CHOW Status based on this Cost Report: No Change[1] |   |
|--|---|---|
|  |   | _ |

| Provider Information                  | Cost Report (CR)           | Patient Days                    | Ratings Days               |  |  |
|---------------------------------------|----------------------------|---------------------------------|----------------------------|--|--|
| 1001 Carpenter's Way                  | 01/01/2009-12/31/2009      | Number of Beds: 72              | Superior: 0                |  |  |
| Lakeland FL 33809                     | Days In CR 365             | Maximum: <b>26,280</b>          |                            |  |  |
| County: Polk[53]                      | First Used: <b>2011/01</b> | Max Annualized: 26,280          |                            |  |  |
| Region: Central[3] Area: 6            | Last Used: <b>2011/07</b>  | Total Patient: 25,661           |                            |  |  |
| Control Church Non-Profit [2]         | Unaudited [3]              | Medicare: <b>4,505</b>          | Inflation                  |  |  |
| Current Class Central Small [5]       | Initial CR? False          | Medicaid: 4,451                 | 1.17507002                 |  |  |
| Class at 1/94: <b>South Small [3]</b> | Medicaid Utilization       | 17.34539%                       | Semester Index: 1.26086800 |  |  |
| Operating Ex > 18 months [1]          | Occupancy:                 | 97.64460%                       |                            |  |  |
| Open Date: 7/1/1989                   | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> % | Target: 1.01620550         |  |  |
| Acquired Date: <b>7/1/1989</b>        | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> % | DC FY Index: 1.15950000    |  |  |
| Entered Medicaid 6/1/1991             | Low Occupancy Adjustr      | ment Factor: 123.11081%         | DC Sem Index: 1.19750000   |  |  |
| Med # Active Date: 6/1/1991           | Weighted Low Occ Adju      | ustment Factor: 100.0000%       | DC Inflation: 1.03277275   |  |  |
| Previous Med #                        |                            |                                 | 1.002//2/6                 |  |  |
|                                       |                            |                                 | PS Target: 1.02315072      |  |  |
| Rate Calculations                     |                            |                                 |                            |  |  |

|       | -  | R         | ate Calculations |          |          |     |          |
|-------|--|-----------|------------------|----------|----------|-----|----------|
| Item  | Description  | Operating | Direct           | InDirect | Property | ROE | Totals   |
| 1     | Total Cost   | 208,618   | 396,315          | 232,590  | 59,821   | 0   | 897,344  |
| 1a    | Audit Adjustments  |           |                  |          |          |     |          |
| 2     | Cost Per Diem  | 46.8699   | 89.0395          | 52.2557  | 13.4399  |     | 201.6050 |
| 3     | Cost Per Diem Inflated   | 49.4998   | 91.9576          | 55.1878  |          |     |          |
| 4     | Low Occupancy Adjustment   |           |                  |          |          |     |          |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 49.4998   | 91.9576          | 55.1878  | 13.4399  |     | 210.0851 |
| 5a    | Interim Adjustment   |           |                  |          |          |     |          |
| 5b    | Interim Adjusted Per Diem  |           |                  |          |          |     |          |
| 6     | Prior Semester: Provider Target Base   | 55.2418   |                  | 56.6915  |          |     |          |
| 7     | Provider Target Rate   | 56.5207   |                  | 58.0039  |          |     |          |
| 7a    | Interim Adjustment   |           |                  |          |          |     |          |
| 7b    | Interim Adjusted Provider Target Rate  |           |                  |          |          |     |          |
| 8     | Cost Based Class Ceilings  | 56.4866   | 97.7236          | 72.5771  | 13.6500  |     |          |
| 9     | Prior Semester: Class Ceiling Target Base  | 54.6049   |                  | 64.3815  |          |     |          |
| 10    | Target Rate Class Ceiling  | 55.4898   |                  | 65.4248  |          |     |          |
| 10a   | New Provider Target Limitation   |           |                  |          |          |     |          |
| 10b   | Base for line 10a  |           |                  |          |          |     |          |
| 11    | Lesser of 5,7,8,10, 10a  | 49.4998   | 91.9576          | 55.1878  | 13.4399  |     | 210.0851 |
| 12/13 | Medicaid Adjustment Rate   |           |                  |          |          |     |          |
| 14    | Prospective Per Diem 11  | 49.4998   | 91.9576          | 55.1878  | 13.4399  |     | 210.0851 |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                  |          |          |     |          |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Manor at Carpenter's

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 6/1/1991  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1989/07   |
| Indexed Asset Value    | 3,247,659 |
| FRVS Base Asset:       | 1,789,260 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.029170  |
|                        |           |

| Mortgage Int                | formation |  |  |
|-----------------------------|-----------|--|--|
| Amount: <b>2,566,809.00</b> |           |  |  |
| Type:                       | Fixed [2] |  |  |
| < 60% of Base:              | False     |  |  |
| Interest Rate:              | 9.5000 %  |  |  |
| Chase Rate:                 | 11.0000 % |  |  |
| Amortization Rate:          | 9.5000 %  |  |  |
| Interest Only:              | False     |  |  |
| Yearly Payment: 290,6       |           |  |  |
|                             |           |  |  |

| C. I. I. CEDUCE D'           |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Calculation of FRVS Per Diem |           |          |  |  |  |
| Tota                         | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 2,598,127 | 12.2872  |  |  |  |
| 20% ROE(2):                  | 649,532   | 0.8011   |  |  |  |
| Insurance Cost(3):           | 41,732    | 1.6263   |  |  |  |
| Taxes Cost(3):               | 0         | 0.0000   |  |  |  |
| Home Office(3):              | 0         | 0.0000   |  |  |  |
| Replacement(3&4):            | 11,629    | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 14.7146  |  |  |  |

- (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 (0.029170) divided by annual available days (26,280) divided by Occup. Adj. (0.9000) = \$0.8011
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 29,821    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1989   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60         | Effective PBS Limitation | 1,789,260 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |  |
| Operating  | 49.4998   | 49.4998   | 3.6152                     | 45.8846                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 91.9576<br>55.1878<br>13.4399<br>0.0000<br>0.0000 | 91.9576<br>55.1878<br>14.7146<br>0.0000<br>0.0000 | 6.7162<br>4.0307<br>1.0747 | 85.2414<br>51.1571<br>13.6399 |  |  |
|  |   |   |                            | <b>\$510001</b>               |  |  |
| Totals   | 210.0851  | 211.3598  | 15.4368                    | 204.6081                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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Florida Agency For Health Care Administration

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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

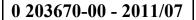
### **Perdue Medical Center**

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]

| Type of Ownership: Governm        | ent Non-Pro | OHT [4] CE        | 10 W Status D | <u>asea on th</u> | is Cost Repo     | rt: No Cna | ange  | L            |            |
|-----------------------------------|-------------|-------------------|---------------|-------------------|------------------|------------|-------|--------------|------------|
| Provider Information              |             | Cost Repo         | rt (CR)       |                   | Patient Days     |            |       | Ratings 1    | Days       |
| 19590 Old Cutler Road             | 10          | 0/01/2009-0       | 9/30/2010     | Number o          | f Beds: 10       | 63         |       | Superior:    | 0          |
| Miami FL 33157                    | Days        | s In CR           | 365           | Maximum           | n:               | 59,495     |       | Standard:    | 184        |
| County: Dade[13]                  | First       | Used:             | 2011/07       | Max Ann           | ualized:         | 59,495     |       | Conditional: | 0          |
| Region: South[2] Area:            | 11 Last     | Used:             | 2011/07       | Total Pati        | ent:             | 50,543     |       | Total:       | 184        |
| Control Government Non-           | Prof Una    | audited [3]       |               | Medicare          |                  | 372        |       | Inflati      | on         |
| Current Class South Large         | [4] Initia  | al CR? <b>F</b> a | ılse          | Medicaid:         |                  | 31,500     | FY I  | ndex:        | 1.21497768 |
| Class at 1/94: <b>South Large</b> | [4]         | Medicaid 1        | Utilization   |                   | 62.3             | 2317%      | Seme  | ester Index: | 1.26086800 |
| Operating Ex > 18 months          | [1]         | Occupancy         | y:            |                   | 84.9             | 5336%      | Cost  | •            | 1.03777050 |
| Open Date: 9/1/19'                | 71          | Statewide         | Low Occupan   | cy Thresho        | ld: <b>79.3</b>  | 1440%      | Targe |              | 1.01620550 |
| Acquired Date: 9/1/19'            | 71          | Medicaid 1        | Low Occupand  | cy Thresho        | ld: <b>41.</b> 9 | 4060%      | _     | FY Index:    | 1.17050000 |
| Entered Medicaid 9/1/19           | 71          | Low Occu          | pancy Adjustn | nent Factor       | : <b>107.1</b>   | 0962%      |       | Sem Index:   | 1.19750000 |
| Med # Active Date: 9/1/19'        | 71          | Weighted          | Low Occ Adju  | ustment Fac       | etor: 100.0      | 0000%      |       | Inflation:   | 1.02306707 |
| Previous Med #                    |             |                   |               |                   |                  |            | _     |              |            |
|                                   |             |                   |               |                   |                  |            | PS 1  | arget:       | 1.02315072 |
|                                   |             |                   | Rate Cal      | lculations        |                  |            |       |              |            |
| Item Description                  |             | Operati           | ng Di         | irect             | InDirect         | Propert    | У     | ROE          | Totals     |

|       | Rate Calculations                         |                  |                     |                      |          |     |           |
|-------|---|------------------|---------------------|----------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect             | Property | ROE | Totals    |
| 1     | Total Cost                                | 2,060,247        | 3,578,198           | 3,211,905            | 251,685  | 0   | 9,102,035 |
| 1a    | Audit Adjustments                         |                  |                     |                      |          |     |           |
| 2     | Cost Per Diem                             | 65.4047          | 113.5936            | 101.9652             | 7.9900   |     | 288.9535  |
| 3     | Cost Per Diem Inflated                    | 67.8751          | 116.2139            | 105.8165             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                      |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 67.8751          | 116.2139            | 105.8165             | 7.9900   |     | 297.8955  |
| 5a    | Interim Adjustment                        |                  |                     |                      |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                      |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 68.6665          |                     | 87.7138              |          |     |           |
| 7     | Provider Target Rate                      | 70.2562          |                     | 89.7444              |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                      |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                      |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999              | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989              |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210              |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                      |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                      |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 51.1535          | 97.3713             | 57.8210              | 7.9900   |     | 214.3358  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.3499              | 0.8016               |          |     |           |
| 14    | Prospective Per Diem 11                   | 51.1535          | 98.7212             | 58.6226              | 7.9900   |     | 216.4873  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/2 | 1/2002   |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Perdue Medical Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1971/07   |
| Indexed Asset Value  | 7,581,542 |
| FRVS Base Asset:     | 4,645,500 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029580  |
|                      |           |

| 0.00     |
|----------|
|          |
|          |
| <b>%</b> |
| <b>%</b> |
| <b>%</b> |
|          |
| 075      |
| 0        |

| Calculation of FRVS Per Diem |                 |          |  |  |  |
|------------------------------|-----------------|----------|--|--|--|
| 7                            | Total Amount    | Per Diem |  |  |  |
| 80% Capital(1):              | 6,065,234       | 14.0829  |  |  |  |
| 20% ROE(2):                  | 1,516,308       | 0.8377   |  |  |  |
| Insurance Cost(3             | ance Cost(3): 0 |          |  |  |  |
| Taxes Cost(3):               | 0               | 0.0000   |  |  |  |
| Home Office(3):              | 0               | 0.0000   |  |  |  |
| Replacement(3&               | (4): <b>0</b>   | 0.0000   |  |  |  |
| Total FRVS PD                | Total FRVS PD:  |          |  |  |  |

- (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 (0.029580) divided by annual available days (59,495) divided by Occup. Adj. (0.9000) = \$0.8377
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |           | Used Per Bed Standard:   | 28,500    |  |
|--------------------------------|-----------|--------------------------|-----------|--|
| Comparison Date:               | 10/1/1985 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 163       | Effective PBS Limitation | 4,645,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                               |  |  |  |
|--|--|---|----------------------------|-------------------------------|--|--|--|
| Components Cost FRVS MTA* Final Component                          |  |   |                            |                               |  |  |  |
| Operating  | 51.1535  | 51.1535   | 3.7360                     | 47.4175                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 98.7212<br>58.6226<br>7.9900<br>0.0000<br>0.0000 | 98.7212<br>58.6226<br>14.9206<br>0.0000<br>0.0000 | 7.2101<br>4.2815<br>1.0897 | 91.5111<br>54.3411<br>13.8309 |  |  |  |
| Supplemental Rate Add-on   |  |   |                            | \$8.6851                      |  |  |  |
| Totals   | 216.4873   | 223.4179  | 16.3173                    | 215.7857                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### John Knox Village Of Florida

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

| Provider Information           | Cost Report (CR)           | Patient Days                     | Ratings Days                 |
|--------------------------------|----------------------------|----------------------------------|------------------------------|
| 651 S.W. 6TH STREET            | 01/01/2009-12/31/2009      | Number of Beds: 177              | Superior: 0                  |
| Pompano Beach FL 33060         | Days In CR 365             | Maximum: <b>64,60</b>            |                              |
| County: Broward[6]             | First Used: <b>2011/01</b> | Max Annualized: <b>64,60</b>     | Conditional: 0               |
| Region: South[2] Area: 10      | Last Used: <b>2011/07</b>  | Total Patient: 47,85             | Total: 184                   |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare: 7,13                   | 7 Inflation                  |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: 7,35                   | 5 FY Index: 1.19387802       |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 15.37031                         | % Semester Index: 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 74.06857                         |                              |
| Open Date: 10/1/1976           | Statewide Low Occupan      | cy Threshold: <b>79.31440</b>    | 76 Target: 1.01620550        |
| Acquired Date: 10/1/1976       | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b>    | DC FY Index: 1.15950000      |
| Entered Medicaid 4/1/1972      | Low Occupancy Adjustr      |                                  | % DC Sem Index: 1 19750000   |
| Med # Active Date: 4/1/1972    | Weighted Low Occ Adju      | ustment Factor: <b>100.00000</b> | DC Inflation: 1.03277275     |
| Previous Med #                 |                            |                                  | 10022.6                      |
|                                |                            |                                  | PS Target: 1.02315072        |

|       | Rate Calculations  |           |         |          |          |     |           |  |
|-------|--|-----------|---------|----------|----------|-----|-----------|--|
| Item  | Description  | Operating | Direct  | InDirect | Property | ROE | Totals    |  |
| 1     | Total Cost   | 391,579   | 671,278 | 426,369  | 141,804  | 0   | 1,631,030 |  |
| 1a    | Audit Adjustments  |           |         |          |          |     |           |  |
| 2     | Cost Per Diem  | 53.2398   | 91.2683 | 57.9700  | 19.2799  |     | 221.7581  |  |
| 3     | Cost Per Diem Inflated   | 56.2272   | 94.2594 | 61.2228  |          |     |           |  |
| 4     | Low Occupancy Adjustment   |           |         |          |          |     |           |  |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 56.2272   | 94.2594 | 61.2228  | 19.2799  |     | 230.9893  |  |
| 5a    | Interim Adjustment   |           |         |          |          |     |           |  |
| 5b    | Interim Adjusted Per Diem  |           |         |          |          |     |           |  |
| 6     | Prior Semester: Provider Target Base   | 62.8020   |         | 59.7292  |          |     |           |  |
| 7     | Provider Target Rate   | 64.2559   |         | 61.1120  |          |     |           |  |
| 7a    | Interim Adjustment   |           |         |          |          |     |           |  |
| 7b    | Interim Adjusted Provider Target Rate  |           |         |          |          |     |           |  |
| 8     | Cost Based Class Ceilings  | 51.5193   | 97.3713 | 64.0999  | 13.6500  |     |           |  |
| 9     | Prior Semester: Class Ceiling Target Base  | 50.3378   |         | 56.8989  |          |     |           |  |
| 10    | Target Rate Class Ceiling  | 51.1535   |         | 57.8210  |          |     |           |  |
| 10a   | New Provider Target Limitation   |           |         |          |          |     |           |  |
| 10b   | Base for line 10a  |           |         |          |          |     |           |  |
| 11    | Lesser of 5,7,8,10, 10a  | 51.1535   | 94.2594 | 57.8210  | 13.6500  |     | 216.8839  |  |
| 12/13 | Medicaid Adjustment Rate   |           |         |          |          |     |           |  |
| 14    | Prospective Per Diem 11  | 51.1535   | 94.2594 | 57.8210  | 13.6500  |     | 216.8839  |  |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |         |          |          |     |           |  |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### John Knox Village Of Florida

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 1/1/1989  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1976/07   |
| Indexed Asset Value   | 4,481,006 |
| FRVS Base Asset:      | 2,435,978 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.029170  |
|                       |           |

| Mortgage Information   |   |  |  |  |
|------------------------|---|--|--|--|
| Amount: 1,475,191.00   |   |  |  |  |
| Fixed [2]              |   |  |  |  |
| False                  |   |  |  |  |
| 9.6350                 | <b>%</b>  |  |  |  |
| 13.0000                | <b>%</b>  |  |  |  |
| 9.6350                 | <b>%</b>  |  |  |  |
| <b>False</b>           |   |  |  |  |
| Yearly Payment: 404,78 |   |  |  |  |
|                        | 1,475,197 Fixed [2] False 9.6350 13.0000 9.6350 False |  |  |  |

| Calculation of FRVS Per Diem |                                |          |  |  |  |
|------------------------------|--------------------------------|----------|--|--|--|
|                              | Total Amount                   | Per Diem |  |  |  |
| 80% Capital(1):              | 3,584,805                      | 6.9616   |  |  |  |
| 20% ROE(2):                  | 896,201                        | 0.4496   |  |  |  |
| Insurance Cost(              | (3): <b>138,781</b>            | 2.9002   |  |  |  |
| Taxes Cost(3):               | 250,759                        | 5.2403   |  |  |  |
| Home Office(3)               | ): 0                           | 0.0000   |  |  |  |
| Replacement(38               | <b>&amp;</b> 4): <b>82,975</b> | 0.0000   |  |  |  |
| Total FRVS P                 | D:                             | 15.5517  |  |  |  |

- (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 (0.029170) divided by annual available days (64,605) divided by Occup. Adj. (0.9000) = \$0.4496
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |  |  |
| Operating  | 51.1535   | 51.1535   | 3.7360                     | 47.4175                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 94.2594<br>57.8210<br>13.6500<br>0.0000<br>0.0000 | 94.2594<br>57.8210<br>15.5517<br>0.0000<br>0.0000 | 6.8843<br>4.2230<br>1.1358 | 87.3751<br>53.5980<br>14.4159 |  |  |  |
| Supplemental Rate Add-on   |   |   |                            | \$8.6851                      |  |  |  |
| Totals   | 216.8839  | 218.7856  | 15.9791                    | 211.4916                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Westminster Asbury Towers**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

|        | of Ownership: Private Non-Pro     |             | OW Statu    |            |              |           |       | •       | 1]   |               |            |
|--------|-----------------------------------|-------------|-------------|------------|--------------|-----------|-------|---------|------|---------------|------------|
|        | Provider Information              | Cost F      | Report (CR  | (.)        |              | Patient   | Days  |         |      | Ratings       | Days       |
| 1533   | 4th Avenue West                   | 04/01/200   | 09-03/31/   |            | Number       | of Beds:  | 12    |         |      | Superior:     | 0          |
|        | lenton FL 34205                   | Days In CR  |             | 365        | Maximu       | m:        |       | 43,800  |      | Standard:     | 184        |
| Count  | y: Manatee[41]                    | First Used: | 2011        | /01        | Max An       | nualized: |       | 43,800  |      | Conditional:  | 0          |
| Regio  | n: Central[3] Area: 6             | Last Used:  | 2011        | <b>/07</b> | Total Pa     | tient:    |       | 41,188  |      | Total:        | 184        |
| Contr  | ol Private Non-Profit [3]         | Unaudited   | [3]         |            | Medicar      | e:        |       | 6,506   |      | Inflati       | on         |
| Curre  | nt Class <b>Central Large [6]</b> | Initial CR? | False       |            | Medicai      | d:        |       | 19,340  | FY I | Index:        | 1.19877414 |
| Class  | at 1/94: <b>North Large [2]</b>   | Medic       | aid Utiliza | ation      |              |           | 46.9  | 5542%   | Sem  | nester Index: | 1.26086800 |
| Opera  | ting Ex $> 18$ months [1]         | Occur       | ancy:       |            |              |           | 94.0  | 3653%   | Cost |               | 1.05179780 |
| Open   |                                   | -           | vide Low (  | Occupan    | cv Thresh    | old:      | 79.3  | 1440%   |      |               | 1.03179780 |
|        | red Date: 8/1/1991                |             | aid Low (   | -          | -            |           |       | 4060%   | Targ | -             |            |
| _      | ed Medicaid <b>8/1/1991</b>       |             | Decupancy   | -          | -            |           |       | 6173%   |      | FY Index:     | 1.16300000 |
|        | # Active Date: 8/1/1991           |             | nted Low (  |            |              |           |       | 0000%   |      | Sem Index:    | 1.19750000 |
|        | ous Med #                         | Weigi       | ited Low (  | oce Auji   | istiliciti i | actor.    | 100.0 | 000070  | DC   | Inflation:    | 1.02966466 |
| 110110 | ous ivida II                      |             |             |            |              |           |       |         | PS 7 | Target:       | 1.02315072 |
|        |                                   |             |             | Rate Cal   | lculations   |           |       |         |      |               |            |
| Item   | Description                       | Op          | erating     | Di         | rect         | InDire    | ect   | Propert | ty   | ROE           | Totals     |
| 1      | Total Cost                        | <u>(</u>    | 926,059     | 1,5        | 574,303      | 1,412,    | 554   | 323,7   | 752  | 0             | 4,236,668  |
| 1a     | Audit Adjustments                 |             | •           |            | ŕ            |           |       |         |      |               |            |
| 2      | Cost Per Diem                     | 4           | 47.8831     | 8          | 1.4014       | 73.0      | 380   | 16.74   | 400  |               | 219.0625   |
| 3      | Cost Per Diem Inflated            |             | 50.3633     | 8          | 3.8161       | 76.8      | 212   |         |      |               |            |
| 4      | Low Occupancy Adjustment          |             |             |            |              |           |       |         |      |               |            |

| Item  | Description                               | Operating       | Direct             | InDirect            | Property | ROE | Totals    |
|-------|---|-----------------|--------------------|---------------------|----------|-----|-----------|
| 1     | Total Cost                                | 926,059         | 1,574,303          | 1,412,554           | 323,752  | 0   | 4,236,668 |
| 1a    | Audit Adjustments                         |                 |                    |                     |          |     |           |
| 2     | Cost Per Diem                             | 47.8831         | 81.4014            | 73.0380             | 16.7400  |     | 219.0625  |
| 3     | Cost Per Diem Inflated                    | 50.3633         | 83.8161            | 76.8212             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                    |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 50.3633         | 83.8161            | 76.8212             | 16.7400  |     | 227.7406  |
| 5a    | Interim Adjustment                        |                 |                    |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                    |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 52.9768         |                    | 67.2225             |          |     |           |
| 7     | Provider Target Rate                      | 54.2033         |                    | 68.7787             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                    |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                    |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383         | 96.2960            | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921         |                    | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666         |                    | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                    |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                    |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 48.5666         | 83.8161            | 56.0375             | 13.6500  |     | 202.0702  |
| 12/13 | Medicaid Adjustment Rate                  |                 |                    |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 48.5666         | 83.8161            | 56.0375             | 13.6500  |     | 202.0702  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations n | ot applied after 7/ | 1/2002   |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Westminster Asbury Towers**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 8/1/1991  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1991/07   |
| Indexed Asset Value    | 5,783,084 |
| FRVS Base Asset:       | 348,874   |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.030830  |
|                        |           |

| Mortgage Int       | Mortgage Information |  |  |  |  |  |
|--------------------|----------------------|--|--|--|--|--|
| Amount:            | 7,832,462.00         |  |  |  |  |  |
| Type:              | Fixed [2]            |  |  |  |  |  |
| < 60% of Base:     | False                |  |  |  |  |  |
| Interest Rate:     | 4.8000 %             |  |  |  |  |  |
| Chase Rate:        | 9.5000 %             |  |  |  |  |  |
| Amortization Rate: | 4.8000 %             |  |  |  |  |  |
| Interest Only:     | False                |  |  |  |  |  |
| Yearly Payment:    | 360,286              |  |  |  |  |  |
|                    |                      |  |  |  |  |  |

| Calculation o      | f FRVS Per | Diem     |
|--------------------|------------|----------|
| Tota               | al Amount  | Per Diem |
| 80% Capital(1):    | 4,626,467  | 9.1397   |
| 20% ROE(2):        | 1,156,617  | 0.9046   |
| Insurance Cost(3): | 80,327     | 1.9503   |
| Taxes Cost(3):     | 0          | 0.0000   |
| Home Office(3):    | 25,950     | 0.6300   |
| Replacement(3&4):  | 194,399    | 0.0000   |
| Total FRVS PD:     |            | 12.6246  |

- (1) 80% Capital (\$4,626,467) amortized at 4.8000% for 20 years Principal & Interest of \$360,286 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.1397
- (2) 20% ROE (\$1,156,617) times the ROE factor (0.030830) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9046
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 10,261  |  |
|---------------------|-------------|--------------------------|---------|--|
| Comparison Date:    | 1/1/1971    | Current RS PBS:          | 49,593  |  |
| Comparison Bed      | 34          | Effective PBS Limitation | 348,874 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |  |  |
| Operating  | 48.5666   | 48.5666   | 3.5471                     | 45.0195                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 83.8161<br>56.0375<br>13.6500<br>0.0000<br>0.0000 | 83.8161<br>56.0375<br>12.6246<br>0.0000<br>0.0000 | 6.1215<br>4.0927<br>0.9220 | 77.6946<br>51.9448<br>11.7026 |  |  |  |
| Suppression rate rad on  |   |   |                            | φο.0031                       |  |  |  |
| Totals   | 202.0702  | 201.0448  | 14.6833                    | 195.0466                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





195.70

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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-Pro | ofit [3] | CHOW Status based | on this Cost Report: No Change | 1 |
|------------------------------------|----------|-------------------|--------------------------------|---|
| D 1 C                              |          | Coat Danast (CD)  | D-4:4 D                        |   |

| Provider Information                        | (         | Cost Report (CR  | 2)         |              | Patient Days       |          |      | Ratings      | Days       |
|---|-----------|------------------|------------|--------------|--------------------|----------|------|--------------|------------|
| 420 Bay Avenue                              | 01/0      | 1/2009-12/31/    | 2009       | Number       | of Beds:           | 60       |      | Superior:    | 0          |
| Clearwater FL 34616                         | Days In   | n CR             | 365        | Maximu       | m:                 | 21,900   |      | Standard:    | 184        |
| County: Pinellas[52]                        | First U   |                  |            | Max An       | nualized:          | 21,900   |      | Conditional: | 0          |
| Region: Central[3] Area: 5                  | Last Us   |                  | <b>/07</b> | Total Pa     |                    | 18,896   |      | Total:       | 184        |
| Control Private Non-Profit [3]              |           | dited [3]        |            | Medicar      |                    | 3,587    |      | Inflati      | on         |
| Current Class Central Small [5]             | Initial ( |                  |            | Medicai      |                    | 9,217    | FY I | Index:       | 1.19387802 |
| Class at 1/94: North Small [1]              |           | Medicaid Utiliza | ation      |              |                    | 77752%   | Sem  | ester Index: | 1.26086800 |
| Operating Ex > 18 months [1]                |           | Occupancy:       |            |              |                    | 28311%   | Cost | t:           | 1.05611124 |
| Open Date: 3/30/1989                        |           | Statewide Low (  |            |              |                    | 31440%   | Targ | get:         | 1.01620550 |
| Acquired Date: 3/30/1989                    |           | Medicaid Low (   |            | -            |                    | 94060%   | DC   | FY Index:    | 1.15950000 |
| Entered Medicaid 7/15/1991                  |           | Low Occupancy    |            |              |                    | 78618%   | DC   | Sem Index:   | 1.19750000 |
| Med # Active Date: 7/15/1991 Previous Med # | ,         | Weighted Low (   | Jee Adju   | istment Fa   | actor: 100.0       | 00000%   | DC   | Inflation:   | 1.03277275 |
| 1 revious ivied #                           |           |                  |            |              |                    |          | PS 7 | Гarget:      | 1.02315072 |
|   |           |                  | Rate Cal   | culations    |                    |          |      |              |            |
| Item Description                            |           | Operating        | Di         | rect         | InDirect           | Proper   | ty   | ROE          | Totals     |
| 1 Total Cost                                |           | 444,631          | 6          | 521,559      | 469,181            | 48,      | 758  | 0            | 1,584,129  |
| 1a Audit Adjustments                        |           |                  |            |              |                    |          |      |              |            |
| 2 Cost Per Diem                             |           | 48.2403          | 6          | 7.4362       | 50.9039            | 5.29     | 900  |              | 171.8704   |
| 3 Cost Per Diem Inflated                    |           | 50.9471          | 6          | 9.6463       | 53.7602            |          |      |              |            |
| 4 Low Occupancy Adjustment                  |           |                  |            |              |                    |          |      |              |            |
| 5 Occupancy Adjusted/Inflated Per I         | Diem      | 50.9471          | 6          | 9.6463       | 53.7602            | 5.29     | 900  |              | 179.6436   |
| 5a Interim Adjustment                       |           |                  |            |              |                    |          |      |              |            |
| 5b Interim Adjusted Per Diem                |           |                  |            |              |                    |          |      |              |            |
| 6 Prior Semester: Provider Target Ba        | ase       | 49.0256          |            |              | 53.6513            |          |      |              |            |
| 7 Provider Target Rate                      |           | 50.1606          |            |              | 54.8934            |          |      |              |            |
| 7a Interim Adjustment                       |           |                  |            |              |                    |          |      |              |            |
| 7b Interim Adjusted Provider Target F       | Rate      |                  |            |              |                    |          |      |              |            |
| 8 Cost Based Class Ceilings                 |           | 56.4866          | 9          | 7.7236       | 72.5771            | 13.6     | 500  |              |            |
| 9 Prior Semester: Class Ceiling Targ        | et Base   | 54.6049          |            |              | 64.3815            |          |      |              |            |
| 10 Target Rate Class Ceiling                | ,         | 55.4898          |            |              | 65.4248            |          |      |              |            |
| 10a New Provider Target Limitation          | n         |                  |            |              |                    |          |      |              |            |
| 10b Base for line 10a                       |           |                  |            |              |                    |          |      |              |            |
| 11 Lesser of 5,7,8,10, 10a                  |           | 50.1606          | 6          | 9.6463       | 53.7602            | 5.29     | 900  |              | 178.8571   |
| 12/13 Medicaid Adjustment Rate              |           |                  |            |              |                    |          |      |              |            |
| 14 Prospective Per Diem 11                  |           | 50.1606          | 6          | 9.6463       | 53.7602            | 5.29     | 900  |              | 178.8571   |
| 15 Inflated Usual & Customary Cha           | rge       | Usual and Custo  | mary Lin   | nitations no | ot applied after 7 | 7/1/2002 |      |              |            |





195.70

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Oak Bluffs Health Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 7/15/1991 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1989/01   |
| Indexed Asset Value  | 1,626,262 |
| FRVS Base Asset:     | 1,258,595 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029170  |
|                      |           |

| Mortgage Information |           |           |  |  |
|----------------------|-----------|-----------|--|--|
| Amount:              | 4,420,000 | 0.00      |  |  |
| Type:                | Fixed [2] |           |  |  |
| < 60% of Base:       | False     |           |  |  |
| Interest Rate:       | 11.0000   | <b>%</b>  |  |  |
| Chase Rate:          | 11.5000   | <b>%</b>  |  |  |
| Amortization Rate:   | 11.0000   | <b>%</b>  |  |  |
| Interest Only:       | False     |           |  |  |
| Yearly Payment:      | 161,1     | <b>47</b> |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |  |
|------------------------------|--------------------|----------|--|--|--|
|                              | Total Amount       | Per Diem |  |  |  |
| 80% Capital(1):              | 1,301,010          | 8.1759   |  |  |  |
| 20% ROE(2):                  | 325,252            | 0.4814   |  |  |  |
| Insurance Cost(              | 3): <b>15,077</b>  | 0.7979   |  |  |  |
| Taxes Cost(3):               | 6,895              | 0.3649   |  |  |  |
| Home Office(3)               | : 0                | 0.0000   |  |  |  |
| Replacement(38               | k4): <b>16,286</b> | 0.0000   |  |  |  |
| Total FRVS PI                | ):                 | 9.8201   |  |  |  |

- (1) 80% Capital (\$1,301,010) amortized at 11.0000% for 20 years Principal & Interest of \$161,147 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$8.1759
- (2) 20% ROE (\$325,252) times the ROE factor (0.029170) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.4814
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 29,646    |
|---------------------|-------------|--------------------------|-----------|
| Comparison Date:    | 7/1/1988    | Current RS PBS:          | 49,593    |
| Comparison Bed      | 60          | Effective PBS Limitation | 1,778,760 |

|  | Comparison of Re                                 | imbursement u                                    | nder Cost vs.              | FRVS                         |  |
|--|--|--|----------------------------|------------------------------|--|
| Components   | Cost   | FRVS   | MTA*                       | Final Component              |  |
| Operating  | 50.1606  | 50.1606  | 3.6635                     | 46.4971                      |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 69.6463<br>53.7602<br>5.2900<br>0.0000<br>0.0000 | 69.6463<br>53.7602<br>9.8201<br>0.0000<br>0.0000 | 5.0866<br>3.9264<br>0.7172 | 64.5597<br>49.8338<br>9.1029 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |  |                            | \$17.0217<br>\$8.6851        |  |
| Totals   | 178.8571   | 183.3872   | 13.3937                    | 195.7003                     |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





171.83

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Lisenby on Lake Caroline**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership: Private No | n-Profit [3] | CHOW | Status based | <u>on this Cost Re</u> | port: No Change | [1] |
|-------------------------------|--------------|------|--------------|------------------------|-----------------|-----|
| - 11 - 2                      |              |      | \            |                        | _               |     |

|  | of Orangashina Dairesta Non Da  | • •  |                         |           | thia Ca  | et Dene        | ut. No. C                    | hanga[1   | 1            |  |                  |
|--|---|--|-------------------------|-----------|--|----------------|------------------------------|---|--------------|--|------------------|
| Type o   | of Ownership: Private Non-Pro<br>Provider Information   | T  | port (CR)               |           | Patient Days                                   |                |                              |   | Ratings Days |  |                  |
| 1400 West Eleventh Street 01/01/2009-12/31/200 |   |  | Number of Beds          |           | 22   |                |                              | Superior:   | 0            |  |                  |
| Pana   | nma City FL 32401<br>y: Bay[3]  | Days In CR<br>First Used:  | 2011/0                  |           | laximun<br>lax Ann                             | n:<br>ualized: |                              | 3,030<br>3,030  |              | Standard:<br>Conditional:  | 184<br>0         |
| Regio  | n: <b>North</b> [1] Area: 2   | Last Used:   | 2011/0                  |           | otal Pat                                       |                | 7                            | 7,955   |              | Total:   | 184              |
|  | ol Private Non-Profit [3] nt Class North Small [1]  | Unaudited [<br>Initial CR?   | S <sub>I</sub><br>False |           | redicare<br>Iedicaid                           |                | 4                            |   | FY Ir        | Inflation Inflat | on<br>1.19387802 |
|  | at 1/94: North Small [1]  |  | d Utilizat              | ion       |  |                | 62.702                       |   |              | ester Index:   | 1.26086800       |
| Open Acquir<br>Entere<br>Med #                 | ting Ex > 18 months [1] Date: 1/21/1985 red Date: 1/21/1985 ed Medicaid 10/8/1991 et Active Date: 10/8/1991 bus Med # | Occupancy: Statewide Low Occupan Medicaid Low Occupanc Low Occupancy Adjustr Weighted Low Occ Adju |                         |           | y Threshold: 41.94060% nent Factor: 124.90292% |                | 140%<br>160%<br>192%<br>100% | Cost: Target: DC FY Index: DC Sem Index: DC Inflation: PS Target: |              | 1.05611124<br>1.01620550<br>1.15950000<br>1.19750000<br>1.03277275<br>1.02315072   |                  |
|  |   | Į.   | R                       | ate Calcu | lations  |                |                              |   |              |  |                  |
| Item   | Description   | Oper   | ating                   | Direc     | et   | InDire         | ect                          | Property  | 7            | ROE  | Totals           |
| 1<br>1a  | Total Cost Audit Adjustments  | 28   | 0,076                   | 373       | 3,196  | 156,4          | 454                          | 27,5  | 84           | 0  | 837,310          |
| 2  | Cost Per Diem   |  | .1500                   |           | 8188   | 31.30          |                              | 5.53  | 01           |  | 167.8650         |
| 3  | Cost Per Diem Inflated  | 59   | .3006                   | 77.2      | 2708   | 33.12          | 261                          |   |              |  |                  |

| Item  | Description  | Operating | Direct  | InDirect | Property | ROE | Totals   |  |
|-------|--|-----------|---------|----------|----------|-----|----------|--|
| 1     | Total Cost   | 280,076   | 373,196 | 156,454  | 27,584   | 0   | 837,310  |  |
| 1a    | Audit Adjustments  |           |         |          |          |     |          |  |
| 2     | Cost Per Diem  | 56.1500   | 74.8188 | 31.3661  | 5.5301   |     | 167.8650 |  |
| 3     | Cost Per Diem Inflated   | 59.3006   | 77.2708 | 33.1261  |          |     |          |  |
| 4     | Low Occupancy Adjustment   |           |         |          |          |     |          |  |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 59.3006   | 77.2708 | 33.1261  | 5.5301   |     | 175.2276 |  |
| 5a    | Interim Adjustment   |           |         |          |          |     |          |  |
| 5b    | Interim Adjusted Per Diem  |           |         |          |          |     |          |  |
| 6     | Prior Semester: Provider Target Base   | 50.8474   |         | 48.7271  |          |     |          |  |
| 7     | Provider Target Rate   | 52.0246   |         | 49.8552  |          |     |          |  |
| 7a    | Interim Adjustment   |           |         |          |          |     |          |  |
| 7b    | Interim Adjusted Provider Target Rate  |           |         |          |          |     |          |  |
| 8     | Cost Based Class Ceilings  | 53.6870   | 92.6766 | 66.4586  | 13.6500  |     |          |  |
| 9     | Prior Semester: Class Ceiling Target Base  | 48.4247   |         | 58.4725  |          |     |          |  |
| 10    | Target Rate Class Ceiling  | 49.2094   |         | 59.8127  |          |     |          |  |
| 10a   | New Provider Target Limitation   |           |         |          |          |     |          |  |
| 10b   | Base for line 10a  |           |         |          |          |     |          |  |
| 11    | Lesser of 5,7,8,10, 10a  | 49.2094   | 77.2708 | 33.1261  | 5.5301   |     | 165.1364 |  |
| 12/13 | Medicaid Adjustment Rate   |           | 1.1042  | 0.4734   |          |     |          |  |
| 14    | Prospective Per Diem 11  | 49.2094   | 78.3750 | 33.5995  | 5.5301   |     | 166.7140 |  |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |         |          |          |     |          |  |





171.83

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Lisenby on Lake Caroline**

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:          | 10/8/1991 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1985/01   |
| Indexed Asset Value  | 1,066,606 |
| FRVS Base Asset:     | 290,519   |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029170  |
|                      |           |

| Mortgage Information |              |          |  |  |  |
|----------------------|--------------|----------|--|--|--|
| Amount: 463,295.0    |              |          |  |  |  |
| Type:                | Variable [3] |          |  |  |  |
| < 60% of Base:       | False        |          |  |  |  |
| Interest Rate:       | 9.6000       | <b>%</b> |  |  |  |
| Chase Rate:          | 10.2000      | <b>%</b> |  |  |  |
| Amortization Rate:   | 9.6000       | <b>%</b> |  |  |  |
| Interest Only:       | False        |          |  |  |  |
| Yearly Payment:      | 96,1         | 15       |  |  |  |

| Calculation of FRVS Per Diem |                            |          |  |  |  |
|------------------------------|----------------------------|----------|--|--|--|
|                              | Total Amount               | Per Diem |  |  |  |
| 80% Capital(1):              | 853,285                    | 13.2994  |  |  |  |
| 20% ROE(2):                  | 213,321                    | 0.8610   |  |  |  |
| Insurance Cost(3             | <b>5,141</b>               | 0.6463   |  |  |  |
| Taxes Cost(3):               | 77                         | 0.0097   |  |  |  |
| Home Office(3):              | : 0                        | 0.0000   |  |  |  |
| Replacement(38               | <del>2</del> 24): <b>0</b> | 0.0000   |  |  |  |
| Total FRVS PI                | ):                         | 14.8164  |  |  |  |

- (1) 80% Capital (\$853,285) amortized at 9.6000% for 20 years Principal & Interest of \$96,115 divided by annual available days (8,030) divided by Occup. Adj. (0.9000) = \$13.2994
- (2) 20% ROE (\$213,321) times the ROE factor (0.029170) divided by annual available days (8,030) divided by Occup. Adj. (0.9000) = \$0.8610
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 27,939  |  |
|---------------------|-------------|--------------------------|---------|--|
| Comparison Date:    | 7/1/1984    | Current RS PBS:          | 49,593  |  |
| Comparison Bed      | 22          | Effective PBS Limitation | 614,658 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                               |  |  |  |  |
|--|--|---|----------------------------|-------------------------------|--|--|--|--|
| Components   | Cost FRVS MTA* Final Component                   |   |                            |                               |  |  |  |  |
| Operating  | 49.2094  | 49.2094   | 3.5940                     | 45.6154                       |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 78.3750<br>33.5995<br>5.5301<br>0.0000<br>0.0000 | 78.3750<br>33.5995<br>14.8164<br>0.0000<br>0.0000 | 5.7241<br>2.4539<br>1.0821 | 72.6509<br>31.1456<br>13.7343 |  |  |  |  |
| Supplemental Rate Add-on   |  |   |                            | \$8.6851                      |  |  |  |  |
| Totals   | 166.7140   | 176.0003  | 12.8541                    | 171.8313                      |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





207.84

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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] |
|---|---|
|   |   |

| Type o  | Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change[1] |   |              |            |                        |                            |              |           |              |             |            |            |
|---------|---|---|--------------|------------|------------------------|----------------------------|--------------|-----------|--------------|-------------|------------|------------|
|         | Provider Information Cost Report (CR)   |   | Patient Days |            |                        |                            | Ratings Days |           |              | Days        |            |            |
| 910 N   | New York Avenue   | 08/01/200                                     | 9-07/31/2    | 2010       | Number                 | of Beds:                   | 10           | 00        |              | Superior:   |            | 184        |
| Dune    | edin FL 34698   | Days In CR                                    |              | 365        | Maximu                 | m:                         | ,            | 36,500    |              | Standard:   |            | 0          |
| Count   | y: Pinellas[52]   | First Used:                                   | 2011         | /01        | Max Anı                | nualized:                  |              | 36,500    |              | Condition   | al:        | 0          |
| Region  | n: Central[3] Area: 5   | Last Used:                                    | 2011         | <b>/07</b> | Total Pat              | tient:                     | 2            | 28,471    |              | Total:      |            | 184        |
| Contro  | Private Non-Profit [3]  | Unaudited                                     | [3]          |            | Medicare: <b>7,361</b> |                            | 7,361        |           | Inf          | lati        | on         |            |
| Currer  | nt Class Central Small [5]  | Initial CR?                                   | False        |            | Medicaio               | 1:                         |              | 9,160     | FY l         | Index:      |            | 1.20943572 |
| Class a | at 1/94: North Small [1]  | Medic   | aid Utiliza  | ition      |                        |                            | 32.1         | 7309%     | Sem          | ester Index |            | 1.26086800 |
| Operat  | ting Ex > <b>18 months</b> [1]  | months [1] Occupancy:                         |              |            | 78.00274%              |                            |              | Cost      | t:           |             | 1.04252585 |            |
| Open 1  | Date: 4/29/1991   | Statew  | ide Low (    | Occupan    | cy Thresh              | hreshold: <b>79.31440%</b> |              |           | Targ         | arget:      |            | 1.01620550 |
| Acqui   | red Date: 4/29/1991   | Medic   | aid Low C    | ccupano    | cy Thresho             | Threshold: 41.94060%       |              |           | DC FY Index: |             |            | 1.16783181 |
| Entere  | d Medicaid 1/7/1992   | Low Occupancy Adjustment Factor: 98.34625%    |              |            |                        | 4625%                      |              | Sem Index |              | 1.19750000  |            |            |
|         | Active Date: 1/7/1992   | Weighted Low Occ Adjustment Factor: 100.0000% |              |            |                        |                            | 0000%        |           | Inflation:   | •           | 1.02540451 |            |
| Previo  | us Med #  |   |              |            |                        |                            |              |           |              |             |            |            |
|         |   |   |              |            |                        |                            |              |           | rs           | Γarget:     |            | 1.02315072 |
|         |   |   |              | Rate Cal   | lculations             |                            |              |           |              |             |            |            |
| Item    | Description   | Op  | erating      | Di         | rect                   | InDire                     | ect          | Propert   | y            | ROE         |            | Totals     |
| 1       | Total Cost  | 5   | 19,313       | 8          | 318,015                | 569,                       | 328          | 116,2     | 240          |             | 0          | 2,022,896  |
| 1.0     | A decidence   |   | ,            |            | •                      | ,                          |              | ,         |              |             |            |            |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 519,313          | 818,015             | 569,328             | 116,240  | 0   | 2,022,896 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 56.6936          | 89.3029             | 62.1537             | 12.6900  |     | 220.8402  |
| 3     | Cost Per Diem Inflated                    | 59.1045          | 91.5716             | 64.7968             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 59.1045          | 91.5716             | 64.7968             | 12.6900  |     | 228.1629  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 47.6722          |                     | 62.6386             |          |     |           |
| 7     | Provider Target Rate                      | 48.7758          |                     | 64.0887             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 56.4866          | 97.7236             | 72.5771             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 54.6049          |                     | 64.3815             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 55.4898          |                     | 65.4248             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 48.7758          | 91.5716             | 64.0887             | 12.6900  |     | 217.1261  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 48.7758          | 91.5716             | 64.0887             | 12.6900  |     | 217.1261  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





207.84

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Mease Continuing Care**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 1/7/1992  |
|----------------------|-----------|
| Year of Phase-In/Ful | 11:       |
| RS to Start Calcs:   | 1991/01   |
| Indexed Asset Value  | 3,790,522 |
| FRVS Base Asset:     | 3,035,200 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031040  |
|                      |           |

| Mortgage Information        |              |          |  |
|-----------------------------|--------------|----------|--|
| Amount: <b>4,000,000.00</b> |              |          |  |
| Type: Fixed [2]             |              |          |  |
| < 60% of Base:              | False        |          |  |
| Interest Rate:              | 6.0000       | <b>%</b> |  |
| Chase Rate:                 | 10.0000      | <b>%</b> |  |
| Amortization Rate:          | 6.0000       | <b>%</b> |  |
| Interest Only:              | <b>False</b> |          |  |
| Yearly Payment:             | 260,702      |          |  |

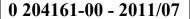
| Calculation of FRVS Per Diem |             |          |  |  |
|------------------------------|-------------|----------|--|--|
| To                           | otal Amount | Per Diem |  |  |
| 80% Capital(1):              | 3,032,418   | 7.9361   |  |  |
| 20% ROE(2):                  | 758,104     | 0.7163   |  |  |
| Insurance Cost(3):           | 50,048      | 1.7579   |  |  |
| Taxes Cost(3):               | 0           | 0.0000   |  |  |
| Home Office(3):              | 0           | 0.0000   |  |  |
| Replacement(3&4)             | 147,244     | 0.0000   |  |  |
| Total FRVS PD:               |             | 10.4103  |  |  |

- (1) 80% Capital (\$3,032,418) amortized at 6.0000% for 20 years Principal & Interest of \$260,702 divided by annual available days (36,500) divided by Occup. Adj. (0.9000) = \$7.9361
- (2) 20% ROE (\$758,104) times the ROE factor ( 0.031040) divided by annual available days (36,500) 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

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 30,352    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1990   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 100        | Effective PBS Limitation | 3,035,200 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                              |  |
|--|---|---|----------------------------|------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component              |  |
| Operating  | 48.7758   | 48.7758   | 3.5624                     | 45.2134                      |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 91.5716<br>64.0887<br>12.6900<br>0.0000<br>0.0000 | 91.5716<br>64.0887<br>10.4103<br>0.0000<br>0.0000 | 6.6880<br>4.6807<br>0.7603 | 84.8836<br>59.4080<br>9.6500 |  |
| Supplemental Rate Add-on   |   |   |                            | \$8.6851                     |  |
| Totals   | 217.1261  | 214.8464  | 15.6914                    | 207.8401                     |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





**Entered Medicaid** 

Previous Med#

Med # Active Date:

# Florida Agency For Health Care Administration

214.61

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

Patient Days **Provider Information** Cost Report (CR) **Ratings Days** Superior: 10/01/2009-09/30/2010 Number of Beds: 180 2500 NW 22nd Avenue 184 65,700 Standard: 365 Miami FL 33142 Days In CR Maximum: 0 Conditional: County: Dade[13] First Used: 2011/07 Max Annualized: 65,700 184 Total: Region: South[2] Last Used: 2011/07 Total Patient: 53,665 Area: 11 Control Government Non-Prof 280 Inflation Medicare: Unaudited [3] **False** 35,597 Current Class South Large [4] Initial CR? Medicaid: FY Index: 1.21497768 Class at 1/94: South Large [4] Medicaid Utilization 66.33187% Semester Index: 1.26086800

Current Class South Large [4] Initial CR? False Medicaid: 35,597

Class at 1/94: South Large [4] Medicaid Utilization 66.33187%

Operating Ex > 18 months [1] Occupancy: 81.68189%

Open Date: 8/1/1973 Statewide Low Occupancy Threshold: 79.31440%

Acquired Date: 8/1/1973 Medicaid Low Occupancy Threshold: 41.94060%

8/1/1973 Medicaid Low Occupancy Threshold: 41.94060%
8/1/1973 Low Occupancy Adjustment Factor: 102.98494%
Weighted Low Occ Adjustment Factor: 100.00000%

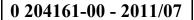
Inflation

FY Index: 1.21497768
Semester Index: 1.26086800
Cost: 1.03777050
Target: 1.01620550
DC FY Index: 1.17050000
DC Sem Index: 1.19750000
DC Inflation: 1.02306707

1.02315072

**PS Target:** 

|       | Rate Calculations  |           |           |           |          |     |            |
|-------|--|-----------|-----------|-----------|----------|-----|------------|
| Item  | Description  | Operating | Direct    | InDirect  | Property | ROE | Totals     |
| 1     | Total Cost   | 2,183,116 | 6,074,340 | 2,721,211 | 183,325  | 0   | 11,161,992 |
| 1a    | Audit Adjustments  |           |           |           |          |     |            |
| 2     | Cost Per Diem  | 61.3287   | 170.6419  | 76.4450   | 5.1500   |     | 313.5656   |
| 3     | Cost Per Diem Inflated   | 63.6451   | 174.5781  | 79.3324   |          |     |            |
| 4     | Low Occupancy Adjustment   |           |           |           |          |     |            |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 63.6451   | 174.5781  | 79.3324   | 5.1500   |     | 322.7056   |
| 5a    | Interim Adjustment   |           |           |           |          |     |            |
| 5b    | Interim Adjusted Per Diem  |           |           |           |          |     |            |
| 6     | Prior Semester: Provider Target Base   | 64.9522   |           | 79.7976   |          |     |            |
| 7     | Provider Target Rate   | 66.4559   |           | 81.6450   |          |     |            |
| 7a    | Interim Adjustment   |           |           |           |          |     |            |
| 7b    | Interim Adjusted Provider Target Rate  |           |           |           |          |     |            |
| 8     | Cost Based Class Ceilings  | 51.5193   | 97.3713   | 64.0999   | 13.6500  |     |            |
| 9     | Prior Semester: Class Ceiling Target Base  | 50.3378   |           | 56.8989   |          |     |            |
| 10    | Target Rate Class Ceiling  | 51.1535   |           | 57.8210   |          |     |            |
| 10a   | New Provider Target Limitation   |           |           |           |          |     |            |
| 10b   | Base for line 10a  |           |           |           |          |     |            |
| 11    | Lesser of 5,7,8,10, 10a  | 51.1535   | 97.3713   | 57.8210   | 5.1500   |     | 211.4958   |
| 12/13 | Medicaid Adjustment Rate   |           | 1.7890    | 1.0624    |          |     |            |
| 14    | Prospective Per Diem 11  | 51.1535   | 99.1603   | 58.8834   | 5.1500   |     | 214.3472   |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |            |





214.61

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Jackson Memorial Long Term Care Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1973/07   |
| Indexed Asset Value  | 7,265,971 |
| FRVS Base Asset:     | 3,093,801 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029580  |
|                      |           |

| Mortgage Information |          |          |  |  |
|----------------------|----------|----------|--|--|
| Amount: 0.00         |          |          |  |  |
| Type:                | None [1] |          |  |  |
| < 60% of Base:       | True     |          |  |  |
| Interest Rate:       | 12.5000  | %        |  |  |
| Chase Rate:          | 12.5000  | %        |  |  |
| Amortization Rate:   | 12.5000  | <b>%</b> |  |  |
| Interest Only:       | True     |          |  |  |
| Yearly Payment:      | 722,     | 688      |  |  |

| Calculatio        | Calculation of FRVS Per Diem |          |  |  |  |
|-------------------|------------------------------|----------|--|--|--|
|                   | Total Amount                 | Per Diem |  |  |  |
| 80% Capital(1):   | 5,812,777                    | 12.2220  |  |  |  |
| 20% ROE(2):       | 1,453,194                    | 0.7270   |  |  |  |
| Insurance Cost(3) | ): 0                         | 0.0000   |  |  |  |
| Taxes Cost(3):    | 0                            | 0.0000   |  |  |  |
| Home Office(3):   | 0                            | 0.0000   |  |  |  |
| Replacement(3&    | <b>4</b> ): <b>0</b>         | 0.0000   |  |  |  |
| Total FRVS PD     | ):                           | 12.9490  |  |  |  |

- (1) 80% Capital (\$5,812,777) amortized at 12.5000% for 20 years Interest of \$722,688 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$12.2220
- (2) 20% ROE (\$1,453,194) times the ROE factor (0.029580) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.7270
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| \                   |             | 1 2                      |           |  |
|---------------------|-------------|--------------------------|-----------|--|
| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 150         | Effective PBS Limitation | 4,275,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                               |
|--|--|---|----------------------------|-------------------------------|
| Components   | Cost   | FRVS  | MTA*                       | Final Component               |
| Operating  | 51.1535  | 51.1535   | 3.7360                     | 47.4175                       |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 99.1603<br>58.8834<br>5.1500<br>0.0000<br>0.0000 | 99.1603<br>58.8834<br>12.9490<br>0.0000<br>0.0000 | 7.2422<br>4.3006<br>0.9457 | 91.9181<br>54.5828<br>12.0033 |
| Supplemental Rate Add-on   |  |   |                            | \$8.6851                      |
| Totals   | 214.3472   | 222.1462  | 16.2245                    | 214.6068                      |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





228.41

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 pro | յու [1] | CHOW Status based o | n this Cost Report: No Change 1 | <u> </u> |
|------------------------------------|---------|---------------------|---------------------------------|----------|
| Provider Information               |         | Cost Report (CR)    | Patient Days                    | Ra       |

| Type of Ownership: Private For pro        | ont [1] CHOW Status base       | i o <u>n this Cost Repo</u> | rt: No Change[1 | L]              |            |  |
|---|--------------------------------|-----------------------------|-----------------|-----------------|------------|--|
| Provider Information                      | Cost Report (CR)               | Patient                     | Days            | Ratings Days    |            |  |
| 6363 Verde Trail                          | 03/01/2009-02/28/2010          | Number of Beds:             | 180             | Superior:       | 0          |  |
| Boca Raton FL 33433                       | Days In CR 365                 | Maximum:                    | 65,700          | Standard:       | 184        |  |
| County: Palm Beach[50]                    | First Used: <b>2010/07</b>     | Max Annualized:             | 65,700          | Conditional:    | 0          |  |
| Region: South[2] Area: 9                  | Last Used: <b>2011/07</b>      | Total Patient:              | 60,646          | Total:          | 184        |  |
| Control Private For profit [1]            | Unaudited [3]                  | Medicare:                   | 20,126          | Inflat          | ion        |  |
| Current Class South Large [4]             | Initial CR? False              | Medicaid:                   | 30,255          | FY Index:       | 1.19713987 |  |
| Class at 1/94: South Large [4]            | Medicaid Utilization           |                             | 49.88787%       | Semester Index: | 1.26086800 |  |
| Operating Ex > 18 months [1]              | Occupancy:                     |                             | 92.30746%       | Cost:           | 1.05323365 |  |
| Open Date: 10/1/1984                      | Statewide Low Occup            | ancy Threshold:             | 79.31440%       | Target:         | 1.01620550 |  |
| Acquired Date: 10/1/1984                  | Medicaid Low Occupa            | ncy Threshold:              | DC FY Index:    | 1.16183216      |            |  |
| Entered Medicaid 10/1/1984                | Low Occupancy Adju             | DC Sem Index:               | 1.19750000      |                 |            |  |
| Med # Active Date: 10/8/1991              | Weighted Low Occ A             | DC Inflation:               | 1.03069965      |                 |            |  |
| Previous Med # <b>208132</b>              |                                |                             |                 |                 |            |  |
|   |                                | PS Target:                  | 1.02315072      |                 |            |  |
| Rate Calculations                         |                                |                             |                 |                 |            |  |
| Item Description                          | Item Description Operating Dis |                             | rect Proper     | ty ROE          | Totals     |  |
| 1 Total Cost 1,346,311 3,130,999 1,857,00 |                                |                             | ,080 594,       | 208 0           | 6,928,598  |  |
| 1a Audit Adjustments                      |                                |                             |                 |                 |            |  |

|   | 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   | 19.6400  |     | 229.0067  |
| 3   | Cost Per Diem Inflated                    | 46.8676   | 106.6640  | 64.6484   |          |     |           |
| 4   | Low Occupancy Adjustment                  |           |           |           |          |     |           |
| 5   | Occupancy Adjusted/Inflated Per Diem      | 46.8676   | 106.6640  | 64.6484   | 19.6400  |     | 237.8200  |
| 5a  | Interim Adjustment                        |           |           |           |          |     |           |
| 5b  | Interim Adjusted Per Diem                 |           |           |           |          |     |           |
| 6   | Prior Semester: Provider Target Base      | 50.5351   |           | 67.1531   |          |     |           |
| 7   | Provider Target Rate                      | 51.7050   |           | 68.7077   |          |     |           |
| 7a  | Interim Adjustment                        |           |           |           |          |     |           |
| 7b  | Interim Adjusted Provider Target Rate     |           |           |           |          |     |           |
| 8   | Cost Based Class Ceilings                 | 51.5193   | 97.3713   | 64.0999   | 13.6500  |     |           |
| 9   | Prior Semester: Class Ceiling Target Base | 50.3378   |           | 56.8989   |          |     |           |
| 10  | Target Rate Class Ceiling                 | 51.1535   |           | 57.8210   |          |     |           |
| 10a   | New Provider Target Limitation            |           |           |           |          |     |           |
| 10b   | Base for line 10a                         |           |           |           |          |     |           |
| 11  | Lesser of 5,7,8,10, 10a                   | 46.8676   | 97.3713   | 57.8210   | 13.6500  |     | 215.7099  |
| 12/13   | Medicaid Adjustment Rate                  |           |           |           |          |     |           |
| 14  | Prospective Per Diem 11                   | 46.8676   | 97.3713   | 57.8210   | 13.6500  |     | 215.7099  |
| 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |   |           |           |           |          |     |           |





228.41

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Regents Park Of Boca Raton**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 8/1/1994  |
|------------------------|-----------|
| Year of Phase-In/ Full | <b>:</b>  |
| RS to Start Calcs:     | 1984/07   |
| Indexed Asset Value    | 7,900,830 |
| FRVS Base Asset:       | 3,420,000 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.030630  |
|                        |           |

| Mortgage Information |              |          |  |  |  |  |
|----------------------|--------------|----------|--|--|--|--|
| Amount: 10,389,951.0 |              |          |  |  |  |  |
| Type:                | Variable [3] |          |  |  |  |  |
| < 60% of Base:       | False        |          |  |  |  |  |
| Interest Rate:       | 8.9400       | <b>%</b> |  |  |  |  |
| Chase Rate:          | 7.8900       | <b>%</b> |  |  |  |  |
| Amortization Rate:   | 8.9400       | <b>%</b> |  |  |  |  |
| Interest Only:       | False        |          |  |  |  |  |
| Yearly Payment:      | 679,5        | 500      |  |  |  |  |
|                      |              |          |  |  |  |  |

| Calculation of FRVS Per Diem |            |          |  |  |  |  |
|------------------------------|------------|----------|--|--|--|--|
| To                           | tal Amount | Per Diem |  |  |  |  |
| 80% Capital(1):              | 6,320,664  | 11.4916  |  |  |  |  |
| 20% ROE(2):                  | 1,580,166  | 0.8185   |  |  |  |  |
| Insurance Cost(3):           | 294,408    | 4.8545   |  |  |  |  |
| Taxes Cost(3):               | 161,933    | 2.6701   |  |  |  |  |
| Home Office(3):              | 0          | 0.0000   |  |  |  |  |
| Replacement(3&4)             | 96,471     | 0.0000   |  |  |  |  |
| Total FRVS PD:               |            | 19.8347  |  |  |  |  |
| Total FRVS PD:               |            | 19.8347  |  |  |  |  |

- (1) 80% Capital (\$6,320,664) amortized at 8.9400% for 20 years Principal & Interest of \$679,500 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$11.4916
- (2) 20% ROE (\$1,580,166) times the ROE factor (0.030630) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.8185
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:          | 28,500    |  |
|---------------------|-------------|---------------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:                 | 49,593    |  |
| Comparison Bed      | 120         | <b>Effective PBS Limitation</b> | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|
| Components   | 1   |   |                            |                               |  |  |  |  |
| Operating  | 46.8676   | 46.8676   | 3.4230                     | 43.4446                       |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 97.3713<br>57.8210<br>13.6500<br>0.0000<br>0.0000 | 97.3713<br>57.8210<br>19.8347<br>0.0000<br>0.0000 | 7.1115<br>4.2230<br>1.4486 | 90.2598<br>53.5980<br>18.3861 |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$14.0376<br>\$8.6851         |  |  |  |  |
| Totals   | 215.7099  | 221.8946  | 16.2061                    | 228.4112                      |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





210.42

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Olds Hall Good Samaritan**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type o                           | of Ownership: Church Non-Pr     | ofit [2] CHOW St                              | atus based | on this C    | ost Report: N | o Change[  | 1]           |              |            |
|----------------------------------|---------------------------------|---|------------|--------------|---------------|------------|--------------|--------------|------------|
| Provider Information Cost Report |                                 | CR)   |            | Patient Days |               |            | Ratings Days |              |            |
| 327 (                            | Orange Avenue                   | 01/01/2010-12/3                               | 31/2010    | Number of    | of Beds: 1    | 120        |              | Superior:    | 0          |
| Davi                             | tona Beach FL 32114             | Days In CR                                    | 365        | Maximur      | n:            | 43,800     |              | Standard:    | 128        |
|                                  | ty: Volusia[64]                 | First Used: 20                                | 11/07      | Max Ann      | ualized:      | 43,800     |              | Conditional: | 56         |
| Regio                            | on: North [1] Area: 4           | Last Used: 20                                 | 11/07      | Total Pat    | ient:         | 38,523     |              | Total:       | 184        |
| Contro                           | ol Church Non-Profit [2]        | Unaudited [3]                                 |            | Medicare     | :             | 2,476      |              | Inflati      | on         |
| Curre                            | nt Class North Large [2]        | Initial CR? Fals                              | e          | Medicaid     |               | 28,385     | FY I         | ndex:        | 1.22078676 |
| Class                            | at 1/94: <b>North Large [2]</b> | Medicaid Uti                                  | lization   |              | 73.           | 68325%     | Seme         | ester Index: | 1.26086800 |
| Opera                            | ating Ex $> 18$ months [1]      | Occupancy: <b>87.95205%</b>                   |            |              | Cost          |            | 1.03283230   |              |            |
| Open                             | Date: 1/1/1975                  | Statewide Low Occupancy Threshold: 79.31440%  |            |              | Targe         | et:        | 1.01620550   |              |            |
| Acqui                            | ired Date: 1/1/1975             | Medicaid Low Occupancy Threshold: 41.94060%   |            |              |               | _          | FY Index:    | 1.17400000   |            |
| Entere                           | ed Medicaid 1/1/1975            | Low Occupancy Adjustment Factor: 110.89040%   |            |              |               |            | Sem Index:   | 1.19750000   |            |
|                                  | # Active Date: 1/1/1975         | Weighted Low Occ Adjustment Factor: 100.0000% |            |              |               | Inflation: | 1.02001704   |              |            |
| Previo                           | ous Med #                       |   |            |              |               |            |              | arget:       | 1.02301704 |
|                                  |                                 |   | D / C      | 1 1          |               |            | 151          | arget.       | 1.02313072 |
| Rate Calculations                |                                 |   |            |              |               |            |              |              |            |
| Item                             | Description                     | Operating                                     | D          | irect        | InDirect      | Propert    | y            | ROE          | Totals     |
| 1                                | Total Cost                      | 1,280,15                                      | 6 2,       | 710,271      | 1,285,633     | 213,7      | 739          | 0            | 5,489,799  |
| 1a                               | Audit Adjustments               |   |            |              |               |            |              |              |            |
| 2                                | Coat Par Diam                   | 45,000  | 7 0        | 5 4825       | 45 2027       | 7.53       | RAA          |              | 103 /0/0   |

| Rate Calculations |   |           |           |           |          |     |           |
|-------------------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item              | Description   | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1                 | Total Cost  | 1,280,156 | 2,710,271 | 1,285,633 | 213,739  | 0   | 5,489,799 |
| 1a                | Audit Adjustments   |           |           |           |          |     |           |
| 2                 | Cost Per Diem   | 45.0997   | 95.4825   | 45.2927   | 7.5300   |     | 193.4049  |
| 3                 | Cost Per Diem Inflated  | 46.5804   | 97.3938   | 46.7798   |          |     |           |
| 4                 | Low Occupancy Adjustment  |           |           |           |          |     |           |
| 5                 | Occupancy Adjusted/Inflated Per Diem  | 46.5804   | 97.3938   | 46.7798   | 7.5300   |     | 198.2840  |
| 5a                | Interim Adjustment  |           |           |           |          |     |           |
| 5b                | Interim Adjusted Per Diem   |           |           |           |          |     |           |
| 6                 | Prior Semester: Provider Target Base  | 38.1038   |           | 44.2723   |          |     |           |
| 7                 | Provider Target Rate  | 38.9859   |           | 45.2972   |          |     |           |
| 7a                | Interim Adjustment  |           |           |           |          |     |           |
| 7b                | Interim Adjusted Provider Target Rate   |           |           |           |          |     |           |
| 8                 | Cost Based Class Ceilings   | 47.7573   | 95.2206   | 58.5089   | 13.6500  |     |           |
| 9                 | Prior Semester: Class Ceiling Target Base   | 45.2463   |           | 53.4956   |          |     |           |
| 10                | Target Rate Class Ceiling   | 45.9795   |           | 54.3625   |          |     |           |
| 10a               | New Provider Target Limitation  |           |           |           |          |     |           |
| 10b               | Base for line 10a   |           |           |           |          |     |           |
| 11                | Lesser of 5,7,8,10, 10a   | 38.9859   | 95.2206   | 45.2972   | 7.5300   |     | 187.0337  |
| 12/13             | Medicaid Adjustment Rate  |           | 1.7649    | 0.8396    |          |     |           |
| 14                | Prospective Per Diem 11   | 38.9859   | 96.9855   | 46.1368   | 7.5300   |     | 189.6382  |
| 15                | Inflated Usual & Customary Charge  Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





210.42

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Olds Hall Good Samaritan**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 10/1/1985 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1975/01   |
| Indexed Asset Value   | 5,687,649 |
| FRVS Base Asset:      | 2,103,013 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027600  |
|                       |           |

| Mortgage Information |              |          |  |
|----------------------|--------------|----------|--|
| Amount:              | 1,340,000.00 |          |  |
| Type:                | Variable [3] |          |  |
| < 60% of Base:       | False        |          |  |
| Interest Rate:       | 8.5000       | <b>%</b> |  |
| Chase Rate:          | 9.0000       | <b>%</b> |  |
| Amortization Rate:   | 8.5000       | <b>%</b> |  |
| Interest Only:       | False        |          |  |
| Yearly Payment:      | 473,844      |          |  |

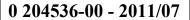
| Calculation of FRVS Per Diem |                    |          |
|------------------------------|--------------------|----------|
|                              | Total Amount       | Per Diem |
| 80% Capital(1):              | 4,550,119          | 12.0204  |
| 20% ROE(2):                  | 1,137,530          | 0.7964   |
| Insurance Cost(3             | 31,766             | 0.8246   |
| Taxes Cost(3):               | 0                  | 0.0000   |
| Home Office(3):              | 25,827             | 0.6704   |
| Replacement(3&               | (4): <b>38,292</b> | 0.0000   |
| Total FRVS PD                | ):                 | 14.3118  |

- (1) 80% Capital (\$4,550,119) amortized at 8.5000% for 20 years Principal & Interest of \$473,844 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.0204
- (2) 20% ROE (\$1,137,530) times the ROE factor (0.027600) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7964
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Ì | Per Bed Standard Det | ermination | Used Per Bed Standard:          | 28,500    | - |
|---|----------------------|------------|---------------------------------|-----------|---|
|   | Comparison Date:     | 10/1/1985  | Current RS PBS:                 | 49,593    |   |
|   | Comparison Bed       | 120        | <b>Effective PBS Limitation</b> | 3,420,000 |   |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                               |
|--|--|---|----------------------------|-------------------------------|
| Components   | Cost   | FRVS  | MTA*                       | Final Component               |
| Operating  | 38.9859  | 38.9859   | 2.8473                     | 36.1386                       |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 96.9855<br>46.1368<br>7.5300<br>0.0000<br>0.0000 | 96.9855<br>46.1368<br>14.3118<br>0.0000<br>0.0000 | 7.0834<br>3.3696<br>1.0453 | 89.9021<br>42.7672<br>13.2665 |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |   |                            | \$19.6596<br>\$8.6851         |
| Totals   | 189.6382   | 196.4200  | 14.3456                    | 210.4191                      |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





205.41

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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 D         |           | Ratings         | Davs       |
|--------------------------------|----------------------------|-------------------|-----------|-----------------|------------|
| 3937 Spring Park Road          | 09/01/2009-08/31/2010      | Number of Beds:   | 24        | Superior:       | 184        |
| Jacksonville FL 32207          | Days In CR 365             | Maximum:          | 8,760     | Standard:       | 0          |
| County: Duval[16]              | First Used: <b>2011/07</b> | Max Annualized:   | 8,760     | Conditional:    | 0          |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient:    | 7,772     | Total:          | 184        |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare:         | 1,526     | Inflat          | ion        |
| Current Class North Small [1]  | Initial CR? False          | Medicaid:         | 5,813     | FY Index:       | 1.21220353 |
| Class at 1/94: North Small [1] | Medicaid Utilization       |                   | 74.79413% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 |                   | 88.72146% | Cost:           | 1.04014546 |
| Open Date: 1/1/1972            | Statewide Low Occupan      | - 3               | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 1/1/1972        | Medicaid Low Occupand      | - 3               | 41.94060% | DC FY Index:    | 1.16916514 |
| Entered Medicaid 2/1/1976      | Low Occupancy Adjustr      |                   | 11.86047% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 2/1/1976    | Weighted Low Occ Adju      | ustment Factor: 1 | 00.00000% | DC Inflation:   | 1.02423512 |
| Previous Med #                 |                            |                   |           |                 |            |
|                                |                            |                   |           | PS Target:      | 1.02315072 |

|       |   | ]               | Rate Calculations   |                      | ·        |     |           |
|-------|---|-----------------|---------------------|----------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect             | Property | ROE | Totals    |
| 1     | Total Cost                                | 247,111         | 607,002             | 315,087              | 27,321   | 0   | 1,196,521 |
| 1a    | Audit Adjustments                         |                 |                     |                      |          |     |           |
| 2     | Cost Per Diem                             | 42.5101         | 104.4215            | 54.2039              | 4.7000   |     | 205.8355  |
| 3     | Cost Per Diem Inflated                    | 44.2167         | 106.9522            | 56.3799              |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                      |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 44.2167         | 106.9522            | 56.3799              | 4.7000   |     | 212.2488  |
| 5a    | Interim Adjustment                        |                 |                     |                      |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                      |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 47.5160         |                     | 54.5773              |          |     |           |
| 7     | Provider Target Rate                      | 48.6160         |                     | 55.8408              |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                      |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                      |          |     |           |
| 8     | Cost Based Class Ceilings                 | 53.6870         | 92.6766             | 66.4586              | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 48.4247         |                     | 58.4725              |          |     |           |
| 10    | Target Rate Class Ceiling                 | 49.2094         |                     | 59.8127              |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                      |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                      |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 44.2167         | 92.6766             | 55.8408              | 4.7000   |     | 197.4341  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 2.5851              | 1.5576               |          |     |           |
| 14    | Prospective Per Diem 11                   | 44.2167         | 95.2617             | 57.3984              | 4.7000   |     | 201.5768  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/2 | 1/2002   |     |           |





205.41

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### TAYLOR HOME FOR THE AGED, INC.

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1972/01   |
| Indexed Asset Value  | 1,190,232 |
| FRVS Base Asset:     | 555,185   |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.030420  |
|                      |           |

| Mortgage Information        |           |          |  |  |  |
|-----------------------------|-----------|----------|--|--|--|
| Amount: <b>2,857,900.00</b> |           |          |  |  |  |
| Type:                       | Fixed [2] |          |  |  |  |
| < 60% of Base:              | False     |          |  |  |  |
| Interest Rate:              | 8.5000    | <b>%</b> |  |  |  |
| Chase Rate:                 | 13.0000   | <b>%</b> |  |  |  |
| Amortization Rate:          | 8.5000    | <b>%</b> |  |  |  |
| Interest Only:              | False     |          |  |  |  |
| Yearly Payment:             | 99,160    |          |  |  |  |

| Calculation of FRVS Per Diem |                       |          |  |  |
|------------------------------|-----------------------|----------|--|--|
|                              | Total Amount          | Per Diem |  |  |
| 80% Capital(1):              | 952,186               | 12.5774  |  |  |
| 20% ROE(2):                  | 238,046               | 0.9185   |  |  |
| Insurance Cost(              | (3): <b>10,765</b>    | 1.3851   |  |  |
| Taxes Cost(3):               | 0                     | 0.0000   |  |  |
| Home Office(3)               | 3, <b>607</b>         | 0.4641   |  |  |
| Replacement(3                | <b>§</b> 4): <b>0</b> | 0.0000   |  |  |
| Total FRVS P                 | D:                    | 15.3451  |  |  |

- (1) 80% Capital (\$952,186) amortized at 8.5000% for 20 years Principal & Interest of \$99,160 divided by annual available days (8,760) divided by Occup. Adj. (0.9000) = \$12.5774
- (2) 20% ROE (\$238,046) times the ROE factor (0.030420) divided by annual available days (8,760) divided by Occup. Adj. (0.9000) = \$0.9185
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:          | 28,500  |  |
|---------------------|-------------|---------------------------------|---------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:                 | 49,593  |  |
| Comparison Bed      | 24          | <b>Effective PBS Limitation</b> | 684,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                               |  |  |
|--|--|---|----------------------------|-------------------------------|--|--|
| Components   | Cost FRVS MTA* Final Component                   |   |                            |                               |  |  |
| Operating  | 44.2167  | 44.2167   | 3.2294                     | 40.9873                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 95.2617<br>57.3984<br>4.7000<br>0.0000<br>0.0000 | 95.2617<br>57.3984<br>15.3451<br>0.0000<br>0.0000 | 6.9575<br>4.1921<br>1.1207 | 88.3042<br>53.2063<br>14.2244 |  |  |
| Supplemental Rate Add-on   |  |   |                            | \$8.6851                      |  |  |
| Totals   | 201.5768   | 212.2219  | 15.4997                    | 205.4073                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





177.48

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Tri-County Nursing Home**

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

| Provider Information           | Cost Report (CR)           | Patient Days            | Ratings Days                |
|--------------------------------|----------------------------|-------------------------|-----------------------------|
| 7280 S.W. SR 26                | 07/01/2009-06/30/2010      | Number of Beds: 81      | Superior: 0                 |
| Trenton FL 32693               | Days In CR 365             | Maximum: <b>29,565</b>  | Standard: 184               |
| County: Gilchrist[21]          | First Used: <b>2011/07</b> | Max Annualized: 29,565  | Conditional: 0              |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>  | Total Patient: 27,151   | Total: <b>184</b>           |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare: <b>4,187</b>  | Inflation                   |
| Current Class North Small [1]  | Initial CR? False          | Medicaid: <b>16,684</b> | FY Index: <b>1.20667423</b> |
| Class at 1/94: North Small [1] | Medicaid Utilization       | 61.44893%               | Semester Index: 1.26086800  |
| Operating Ex > 18 months [1]   | Occupancy:                 | 91.83494%               | Cost: 1.04491168            |
|                                | 1                          |                         | 1.04471100                  |

Open Date: 5/18/1992 Statewide Low Occupancy Threshold: 79.31440% Target: 41.94060% Acquired Date: 5/18/1992 Medicaid Low Occupancy Threshold: DC FY Index: 115.78596% 5/18/1992 Low Occupancy Adjustment Factor: **Entered Medicaid DC Sem Index:** 5/18/1992 Weighted Low Occ Adjustment Factor: 100.00000% Med # Active Date: **DC** Inflation: Previous Med#

Cost: 1.04491168
Carget: 1.01620550
OC FY Index: 1.16650000
OC Sem Index: 1.19750000
OC Inflation: 1.02657523

PS Target: 1.02315072

|       |   | F                | Rate Calculations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 512,417          | 1,249,468           | 567,948             | 480,666  | 0   | 2,810,499 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 30.7131          | 74.8902             | 34.0415             | 28.8100  |     | 168.4548  |
| 3     | Cost Per Diem Inflated                    | 32.0925          | 76.8804             | 35.5704             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 32.0925          | 76.8804             | 35.5704             | 28.8100  |     | 173.3533  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 41.0159          |                     | 48.7271             |          |     |           |
| 7     | Provider Target Rate                      | 41.9654          |                     | 49.8552             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 53.6870          | 92.6766             | 66.4586             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 48.4247          |                     | 58.4725             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 49.2094          |                     | 59.8127             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 32.0925          | 76.8804             | 35.5704             | 13.6500  |     | 158.1933  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.9902              | 0.4581              |          |     |           |
| 14    | Prospective Per Diem 11                   | 32.0925          | 77.8706             | 36.0285             | 13.6500  |     | 159.6416  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





177.48

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Tri-County Nursing Home**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 5/18/1992 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1992/01   |
| Indexed Asset Value  | 4,016,948 |
| FRVS Base Asset:     | 1,859,160 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage Information        |  |  |  |  |  |
|-----------------------------|--|--|--|--|--|
| Amount: <b>2,984,646.00</b> |  |  |  |  |  |
| , ,                         |  |  |  |  |  |
| False                       |  |  |  |  |  |
| 10.0000                     | <b>%</b>   |  |  |  |  |
| 8.5000                      | <b>%</b>   |  |  |  |  |
| 10.0000                     | <b>%</b>   |  |  |  |  |
| False                       |  |  |  |  |  |
| Yearly Payment: 372,138     |  |  |  |  |  |
|                             | 2,984,640<br>Fixed [2]<br>False<br>10.0000<br>8.5000<br>10.0000<br>False |  |  |  |  |

| Calculation of FRVS Per Diem |                             |          |  |  |
|------------------------------|-----------------------------|----------|--|--|
|                              | Total Amount                | Per Diem |  |  |
| 80% Capital(1):              | 3,213,558                   | 13.9857  |  |  |
| 20% ROE(2):                  | 803,390                     | 0.9529   |  |  |
| Insurance Cost(              | (3): <b>52,395</b>          | 1.9298   |  |  |
| Taxes Cost(3):               | 1,800                       | 0.0663   |  |  |
| Home Office(3)               | ): 0                        | 0.0000   |  |  |
| Replacement(3                | <b>%</b> 4): <b>124,050</b> | 0.0000   |  |  |
| Total FRVS P                 | D:                          | 16.9347  |  |  |

- (1) 80% Capital (\$3,213,558) amortized at 10.0000% for 20 years Principal & Interest of \$372,138 divided by annual available days (29,565) divided by Occup. Adj. (0.9000) = \$13.9857
- (2) 20% ROE (\$803,390) times the ROE factor (0.031560) divided by annual available days (29,565) divided by Occup. Adj. (0.9000) = \$0.9529
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 30,986    |
|---------------------|-------------|--------------------------|-----------|
| Comparison Date:    | 7/1/1991    | Current RS PBS:          | 49,593    |
| Comparison Bed      | 60          | Effective PBS Limitation | 1,859,160 |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost FRVS MTA* Final Component                    |   |                            |                               |  |
| Operating  | 32.0925   | 32.0925   | 2.3439                     | 29.7486                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 77.8706<br>36.0285<br>13.6500<br>0.0000<br>0.0000 | 77.8706<br>36.0285<br>16.9347<br>0.0000<br>0.0000 | 5.6873<br>2.6314<br>1.2368 | 72.1833<br>33.3971<br>15.6979 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.7700<br>\$8.6851         |  |
| Totals   | 159.6416  | 162.9263  | 11.8994                    | 177.4820                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





210.68

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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]

| Type of 6 whership: Government 100 | ype of Ownership: Government from Front [1] Cito w Status based on this cost reports fro Change [1] |              |            |             |               |         |      |               |            |
|------------------------------------|---|--------------|------------|-------------|---------------|---------|------|---------------|------------|
| Provider Information               | Cost I  | Report (CR   | .)         |             | Patient Day   | S       |      | Ratings       | Days       |
| 411 North Dillard Street           | 10/01/20  | 09-09/30/2   | 2010       | Number o    | f Beds:       | 228     |      | Superior:     | 0          |
| Winter Garden FL 34787             | Days In CR  |              | 365        | Maximun     | 1:            | 83,220  |      | Standard:     | 184        |
| County: Orange[48]                 | First Used:   | 2011         | <b>/07</b> | Max Ann     | ualized:      | 83,220  |      | Conditional:  | 0          |
| Region: Central[3] Area: 7         | Last Used:  | 2011         | <b>/07</b> | Total Pati  | ent:          | 77,174  |      | Total:        | 184        |
| Control Government Non-Prof        | Unaudited   | <b>1</b> [3] |            | Medicare    |               | 10,860  |      | Inflati       | ion        |
| Current Class Central Large [6]    | Initial CR?   | False        |            | Medicaid    |               | 50,345  | FY   | Index:        | 1.21497768 |
| Class at 1/94: North Large [2]     | Medio   | caid Utiliza | ition      |             | 65            | .23570% | Sen  | nester Index: | 1.26086800 |
| Operating Ex > 18 months [1]       | Occuj   | pancy:       |            |             | 92            | .73492% | Cos  | t·            | 1.03777050 |
| Open Date: 10/1/1977               | Statev  | wide Low (   | Occupan    | cy Thresho  | ld: <b>79</b> | .31440% | Targ |               | 1.01620550 |
| Acquired Date: 10/1/1977           | Medio   | caid Low C   | ccupan     | cy Thresho  | ld: 41        | .94060% |      | FY Index:     | 1.17050000 |
| Entered Medicaid 11/1/1977         | Low   | Occupancy    | Adjustn    | nent Factor | : 116         | .92066% |      | Sem Index:    | 1.19750000 |
| Med # Active Date: 11/1/1977       | Weigh   | hted Low C   | occ Adju   | ıstment Fac | etor: 100     | .00000% |      | Inflation:    |            |
| Previous Med #                     |   |              |            |             |               |         |      |               | 1.02306707 |
|                                    |   |              |            |             |               |         | PS   | Target:       | 1.02315072 |
|                                    |   | ]            | Rate Cal   | lculations  |               |         |      |               |            |
| Itama Danamintian                  |   |              | D:         | iraat       | In Dina at    | D       | 4    | DOE           | Tatala     |

|       | Rate Calculations                         |           |           |           |          |     |           |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost                                | 2,239,718 | 4,577,690 | 2,182,834 | 278,911  | 0   | 9,279,153 |
| 1a    | Audit Adjustments                         |           |           |           |          |     |           |
| 2     | Cost Per Diem                             | 44.4874   | 90.9264   | 43.3575   | 5.5400   |     | 184.3113  |
| 3     | Cost Per Diem Inflated                    | 46.1677   | 93.0238   | 44.9951   |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 46.1677   | 93.0238   | 44.9951   | 5.5400   |     | 189.7266  |
| 5a    | Interim Adjustment                        |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 42.0567   |           | 46.6169   |          |     |           |
| 7     | Provider Target Rate                      | 43.0303   |           | 47.6961   |          |     |           |
| 7a    | Interim Adjustment                        |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383   | 96.2960   | 61.3044   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921   |           | 55.1439   |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666   |           | 56.0375   |          |     |           |
| 10a   | New Provider Target Limitation            |           |           |           |          |     |           |
| 10b   | Base for line 10a                         |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 43.0303   | 93.0238   | 44.9951   | 5.5400   |     | 186.5892  |
| 12/13 | Medicaid Adjustment Rate                  |           | 1.5944    | 0.7712    |          |     |           |
| 14    | Prospective Per Diem 11                   | 43.0303   | 94.6182   | 45.7663   | 5.5400   |     | 188.9548  |
| 15    | 11 1 1 0 1 1 1 1 0 7 1 1 0 0 0            |           |           |           |          |     |           |





210.68

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Health Central Park**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985  |
|----------------------|------------|
| Year of Phase-In/Ful | 1:         |
| RS to Start Calcs:   | 1977/07    |
| Indexed Asset Value  | 10,788,773 |
| FRVS Base Asset:     | 1,411,740  |
| Occup Adj Factor:    | 0.9000     |
| ROE Factor           | 0.029580   |
|                      |            |

| Mortgage Information |                        |          |  |  |
|----------------------|------------------------|----------|--|--|
| Amount:              | t: <b>5,000,000.00</b> |          |  |  |
| Type:                | Fixed [2]              |          |  |  |
| < 60% of Base:       | False                  |          |  |  |
| Interest Rate:       | 9.9428                 | <b>%</b> |  |  |
| Chase Rate:          | 8.5000                 | <b>%</b> |  |  |
| Amortization Rate:   | 9.9428                 | <b>%</b> |  |  |
| Interest Only:       | False                  |          |  |  |
| Yearly Payment:      | 995,5                  | 572      |  |  |

| Calculation of FRVS Per Diem |                             |          |  |  |
|------------------------------|-----------------------------|----------|--|--|
|                              | Total Amount                | Per Diem |  |  |
| 80% Capital(1):              | 8,631,018                   | 13.2924  |  |  |
| 20% ROE(2):                  | 2,157,755                   | 0.8522   |  |  |
| Insurance Cost(              | 3): <b>34,040</b>           | 0.4411   |  |  |
| Taxes Cost(3):               | 0                           | 0.0000   |  |  |
| Home Office(3)               | 33,065                      | 0.4284   |  |  |
| Replacement(38               | <b>24</b> ): <b>310,490</b> | 0.0000   |  |  |
| Total FRVS PI                | D:                          | 15.0141  |  |  |

- (1) 80% Capital (\$8,631,018) amortized at 9.9428% for 20 years Principal & Interest of \$995,572 divided by annual available days (83,220) divided by Occup. Adj. (0.9000) = \$13.2924
- (2) 20% ROE (\$2,157,755) times the ROE factor (0.029580) divided by annual available days (83,220) 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

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 118         | Effective PBS Limitation | 3,363,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS  |   |  |   |  |  |
|--|---|--|---|--|--|
| Cost FRVS MTA* Final Component                   |   |  |   |  |  |
| 43.0303  | 43.0303   | 3.1427   | 39.8876   |  |  |
| 94.6182<br>45.7663<br>5.5400<br>0.0000<br>0.0000 | 94.6182<br>45.7663<br>15.0141<br>0.0000<br>0.0000         | 6.9105<br>3.3426<br>1.0966   | 87.7077<br>42.4237<br>13.9175   |  |  |
| 100 0540   | 100 4200  | 14 4024  | \$18.0535<br>\$8.6851   |  |  |
|  | Cost<br>43.0303<br>94.6182<br>45.7663<br>5.5400<br>0.0000 | Cost         FRVS           43.0303         43.0303           94.6182         94.6182           45.7663         45.7663           5.5400         15.0141           0.0000         0.0000           0.0000         0.0000 | Cost         FRVS         MTA*           43.0303         43.0303         3.1427           94.6182         94.6182         6.9105           45.7663         45.7663         3.3426           5.5400         15.0141         1.0966           0.0000         0.0000         0.0000           0.0000         0.0000         0.0000 | Cost         FRVS         MTA*         Final Component           43.0303         43.0303         3.1427         39.8876           94.6182         94.6182         6.9105         87.7077           45.7663         45.7663         3.3426         42.4237           5.5400         15.0141         1.0966         13.9175           0.0000         0.0000         0.0000         \$18.0535           \$8.6851         \$8.6851 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





214.21

**PS Target:** 

1.02315072

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### 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]

| <u> </u>                      |               |                  |                 | or write emange |                 |            |
|-------------------------------|---------------|------------------|-----------------|-----------------|-----------------|------------|
| Provider Information          | Cost I        | Report (CR)      | Patient         | Days            | Ratings         | Days       |
| 1750 Stockton Street          | 07/01/20      | 08-06/30/2009    | Number of Beds: | 240             | Superior:       | 184        |
| Jacksonville FL 32204         | Days In CR    | 365              | Maximum:        | 87,600          | Standard:       | 0          |
| County: Duval[16]             | First Used:   | 2010/01          | Max Annualized: | 87,600          | Conditional:    | 0          |
| Region: North [1] Area:       | Last Used:    | 2011/07          | Total Patient:  | 80,858          | Total:          | 184        |
| Control Church Non-Profit     | [2] Unaudited | l [3]            | Medicare:       | 19,268          | Inflat          | ion        |
| Current Class North Large [2  | Initial CR?   | False            | Medicaid:       | 42,406          | FY Index:       | 1.18376228 |
| Class at 1/94: North Large [2 | Media Media   | caid Utilization |                 | 52.44503%       | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]  | ] Occup       | oancy:           |                 | 92.30365%       | Cost:           | 1.06513615 |
| Open Date: 2/1/1979           | Statev        | vide Low Occupar | ncy Threshold:  | 79.31440%       | Target:         | 1.01620550 |
| Acquired Date: 2/1/1979       | Medio         | caid Low Occupan | cy Threshold:   | 41.94060%       | DC FY Index:    | 1.15050000 |
| Entered Medicaid 2/1/1979     | Low (         | Occupancy Adjust | ment Factor:    | 116.37691%      | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 2/1/1979   | Weigl         | hted Low Occ Adj | ustment Factor: | 100.00000%      | DC Inflation:   |            |
| Previous Med #                |               |                  |                 |                 | DC Innation:    | 1.04085180 |

|       | Rate Calculations                         |           |           |           |          |     |           |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost                                | 2,217,435 | 3,812,981 | 2,162,264 | 775,606  | 0   | 8,968,286 |
| 1a    | Audit Adjustments                         |           |           |           |          |     |           |
| 2     | Cost Per Diem                             | 52.2906   | 89.9161   | 50.9896   | 18.2900  |     | 211.4863  |
| 3     | Cost Per Diem Inflated                    | 55.6966   | 93.5893   | 54.3109   |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 55.6966   | 93.5893   | 54.3109   | 18.2900  |     | 221.8868  |
| 5a    | Interim Adjustment                        |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 48.1918   |           | 52.1121   |          |     |           |
| 7     | Provider Target Rate                      | 49.3075   |           | 53.3185   |          |     |           |
| 7a    | Interim Adjustment                        |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573   | 95.2206   | 58.5089   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463   |           | 53.4956   |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795   |           | 54.3625   |          |     |           |
| 10a   | New Provider Target Limitation            |           |           |           |          |     |           |
| 10b   | Base for line 10a                         |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 45.9795   | 93.5893   | 53.3185   | 13.6500  |     | 206.5373  |
| 12/13 | Medicaid Adjustment Rate                  |           | 0.2574    | 0.1467    |          |     |           |
| 14    | Prospective Per Diem 11                   | 45.9795   | 93.8467   | 53.4652   | 13.6500  |     | 206.9414  |
| 15    | 11 1 10 4 1 1 1 1 0 7/1/2022              |           |           |           |          |     |           |





214.21

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### St. Catherine Laboure Manor

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 7/1/1993   |
|------------------------|------------|
| Year of Phase-In/ Full | :          |
| RS to Start Calcs:     | 1979/01    |
| Indexed Asset Value    | 11,471,397 |
| FRVS Base Asset:       | 4,097,511  |
| Occup Adj Factor:      | 0.9000     |
| ROE Factor             | 0.031670   |
|                        |            |

| Mortgage Information        |  |  |  |  |  |  |
|-----------------------------|--|--|--|--|--|--|
| Amount: <b>9,999,999.00</b> |  |  |  |  |  |  |
| Variable [3]                |  |  |  |  |  |  |
| False                       |  |  |  |  |  |  |
| 3.9200 %                    |  |  |  |  |  |  |
| 4.0000 %                    |  |  |  |  |  |  |
| 3.9200 %                    |  |  |  |  |  |  |
| False                       |  |  |  |  |  |  |
| 662,705                     |  |  |  |  |  |  |
|                             |  |  |  |  |  |  |

| Calculation       | n of FRVS Per | Diem     |
|-------------------|---------------|----------|
| Т                 | Total Amount  | Per Diem |
| 80% Capital(1):   | 9,177,118     | 8.4057   |
| 20% ROE(2):       | 2,294,279     | 0.9216   |
| Insurance Cost(3) | 16,417        | 0.2030   |
| Taxes Cost(3):    | 0             | 0.0000   |
| Home Office(3):   | 132,178       | 1.6347   |
| Replacement(3&4   | 4): -614,315  | 0.0000   |
| Total FRVS PD:    | •             | 11.1650  |

- (1) 80% Capital (\$9,177,118) amortized at 3.9200% for 20 years Principal & Interest of \$662,705 divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$8.4057
- (2) 20% ROE (\$2,294,279) times the ROE factor (0.031670) divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$0.9216
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 232         | Effective PBS Limitation | 6,612,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |  |  |
|--|---|---|----------------------------|-----------------------------------|--|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |  |  |
| Operating  | 45.9795   | 45.9795   | 3.3581                     | 42.6214                           |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 93.8467<br>53.4652<br>13.6500<br>0.0000<br>0.0000 | 93.8467<br>53.4652<br>11.1650<br>0.0000<br>0.0000 | 6.8541<br>3.9048<br>0.8154 | 86.9926<br>49.5604<br>10.3496     |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 206.9414  | 204.4564  | 14.9324                    | \$16.0034<br>\$8.6851<br>214.2125 |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





197.51

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### KISSIMMEE GOOD SAMARITAN

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

| Provider Information            | Cost Report (CR)           | Patient Days           |        | Ratings         | Days       |
|---------------------------------|----------------------------|------------------------|--------|-----------------|------------|
| 1550 Aldersgate Drive           | 08/01/2009-07/31/2010      | Number of Beds: 170    | 0      | Superior:       | 0          |
| Kissimmee FL 34746              | Days In CR 365             | Maximum: 6             | 52,050 | Standard:       | 184        |
| County: Osceola[49]             | First Used: <b>2011/01</b> | Max Annualized: 6      | 52,050 | Conditional:    | 0          |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient: 5       | 52,423 | Total:          | 184        |
| Control Church Non-Profit [2]   | Unaudited [3]              | Medicare:              | 7,062  | Inflati         | on         |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: 3            | 32,156 | FY Index:       | 1.20943572 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 61.33                  | 949%   | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 84.48                  | 3509%  | Cost:           | 1.04252585 |
| Open Date: 8/1/1979             | Statewide Low Occupan      | cy Threshold: 79.31    | 440%   | Target:         | 1.01620550 |
| Acquired Date: <b>8/1/1979</b>  | Medicaid Low Occupand      | cy Threshold: 41.94    | 1060%  | DC FY Index:    | 1.16783181 |
| Entered Medicaid 8/1/1979       | Low Occupancy Adjustr      | ment Factor: 106.51    | 923%   | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 8/1/1979     | Weighted Low Occ Adju      | ustment Factor: 100.00 | 0000%  | DC Inflation:   | 1.02540451 |
| Previous Med #                  |                            |                        |        |                 |            |
|                                 |                            |                        |        | PS Target:      | 1.02315072 |

|       | Rate Calculations  |           |           |           |          |     |           |
|-------|--|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost   | 1,316,002 | 2,664,755 | 1,512,079 | 345,999  | 0   | 5,838,835 |
| 1a    | Audit Adjustments  |           |           |           |          |     |           |
| 2     | Cost Per Diem  | 40.9256   | 82.8696   | 47.0232   | 10.7600  |     | 181.5784  |
| 3     | Cost Per Diem Inflated   | 42.6660   | 84.9749   | 49.0229   |          |     |           |
| 4     | Low Occupancy Adjustment   |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 42.6660   | 84.9749   | 49.0229   | 10.7600  |     | 187.4238  |
| 5a    | Interim Adjustment   |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 38.6084   |           | 46.1145   |          |     |           |
| 7     | Provider Target Rate   | 39.5022   |           | 47.1821   |          |     |           |
| 7a    | Interim Adjustment   |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings  | 49.6383   | 96.2960   | 61.3044   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 47.7921   |           | 55.1439   |          |     |           |
| 10    | Target Rate Class Ceiling  | 48.5666   |           | 56.0375   |          |     |           |
| 10a   | New Provider Target Limitation   |           |           |           |          |     |           |
| 10b   | Base for line 10a  |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 39.5022   | 84.9749   | 47.1821   | 10.7600  |     | 182.4192  |
| 12/13 | Medicaid Adjustment Rate   |           | 1.0840    | 0.6019    |          |     |           |
| 14    | Prospective Per Diem 11  | 39.5022   | 86.0589   | 47.7840   | 10.7600  |     | 184.1051  |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





197.51

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **KISSIMMEE GOOD SAMARITAN**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1979/07   |
| Indexed Asset Value  | 7,507,529 |
| FRVS Base Asset:     | 3,137,716 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031040  |
|                      |           |

| Mortgage Information        |         |          |  |  |  |  |
|-----------------------------|---------|----------|--|--|--|--|
| Amount: <b>2,316,177.00</b> |         |          |  |  |  |  |
| Type: Variable [3]          |         |          |  |  |  |  |
| < 60% of Base:              | False   |          |  |  |  |  |
| Interest Rate:              | 5.1400  | <b>%</b> |  |  |  |  |
| Chase Rate:                 | 5.7500  | <b>%</b> |  |  |  |  |
| Amortization Rate:          | 5.1400  | <b>%</b> |  |  |  |  |
| Interest Only:              | False   |          |  |  |  |  |
| Yearly Payment:             | 481,237 |          |  |  |  |  |

| Calculation      | on of FRVS Per      | Diem Diem |  |
|------------------|---------------------|-----------|--|
|                  | Total Amount        | Per Diem  |  |
| 80% Capital(1):  | 6,006,023           | 8.6174    |  |
| 20% ROE(2):      | 1,501,506           | 0.8346    |  |
| Insurance Cost(3 | 3): <b>28,589</b>   | 0.5454    |  |
| Taxes Cost(3):   | 562                 | 0.0107    |  |
| Home Office(3):  | 38,808              | 0.7403    |  |
| Replacement(3&   | (4): <b>162,422</b> | 0.0000    |  |
| Total FRVS PI    | ):                  | 10.7484   |  |

- (1) 80% Capital (\$6,006,023) amortized at 5.1400% for 20 years Principal & Interest of \$481,237 divided by annual available days (62,050) divided by Occup. Adj. (0.9000) = \$8.6174
- (2) 20% ROE (\$1,501,506) times the ROE factor (0.031040) divided by annual available days (62,050) divided by Occup. Adj. (0.9000) = \$0.8346
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 170         | Effective PBS Limitation | 4,845,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                              |  |
|--|---|---|----------------------------|------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component              |  |
| Operating  | 39.5022   | 39.5022   | 2.8851                     | 36.6171                      |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 86.0589<br>47.7840<br>10.7600<br>0.0000<br>0.0000 | 86.0589<br>47.7840<br>10.7484<br>0.0000<br>0.0000 | 6.2853<br>3.4899<br>0.7850 | 79.7736<br>44.2941<br>9.9634 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.1797<br>\$8.6851        |  |
| Totals   | 184.1051  | 184.0935  | 13.4453                    | 197.5130                     |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





218.16

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **American Finnish Nursing Home**

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

| Provider Information           | Cost Report (CR)           | Patient Days                      | Ratings Days              |   |
|--------------------------------|----------------------------|-----------------------------------|---------------------------|---|
| 1800 South Drive               | 07/01/2009-06/30/2010      | Number of Beds: <b>60</b>         | Superior: 0               |   |
| Lake Worth FL 33461            | Days In CR 365             | Maximum: <b>21,900</b>            | Standard: 184             |   |
| County: Palm Beach[50]         | First Used: <b>2011/07</b> | Max Annualized: 21,900            |                           |   |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient: 20,035             | Total: 184                |   |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare: <b>1,908</b>            | Inflation                 |   |
| Current Class South Small [3]  | Initial CR? False          | Medicaid: <b>11,243</b>           | FY Index: 1.2066742       | 3 |
| Class at 1/94: South Small [3] | Medicaid Utilization       | 56.11680%                         | Semester Index: 1.2608680 | 0 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 91.48402%                         |                           |   |
| Open Date: 12/1/1979           | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target: <b>1.0162055</b>  | _ |
| Acquired Date: 12/1/1979       | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index: 1.1665000    |   |
| Entered Medicaid 12/1/1979     | Low Occupancy Adjustr      | ment Factor: 115.34351%           | DC Sem Index: 1.1975000   |   |
| Med # Active Date: 12/14/1979  | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation: 1.0265752   |   |
| Previous Med #                 |                            |                                   | 110200.02                 | _ |
|                                |                            |                                   | PS Target: 1.0231507      | 2 |

|       | Rate Calculations                         |           |          |          |          |     |           |
|-------|---|-----------|----------|----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct   | InDirect | Property | ROE | Totals    |
| 1     | Total Cost                                | 477,428   | 983,456  | 605,064  | 98,826   | 0   | 2,164,774 |
| 1a    | Audit Adjustments                         |           |          |          |          |     |           |
| 2     | Cost Per Diem                             | 42.4645   | 87.4727  | 53.8170  | 8.7900   |     | 192.5442  |
| 3     | Cost Per Diem Inflated                    | 44.3717   | 89.7973  | 56.2340  |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |          |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 44.3717   | 89.7973  | 56.2340  | 8.7900   |     | 199.1930  |
| 5a    | Interim Adjustment                        |           |          |          |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |          |          |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 58.6585   |          | 58.5755  |          |     |           |
| 7     | Provider Target Rate                      | 60.0165   |          | 59.9316  |          |     |           |
| 7a    | Interim Adjustment                        |           |          |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |          |          |          |     |           |
| 8     | Cost Based Class Ceilings                 | 59.2863   | 102.7706 | 78.6955  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 60.7984   |          | 70.2905  |          |     |           |
| 10    | Target Rate Class Ceiling                 | 61.7837   |          | 71.4296  |          |     |           |
| 10a   | New Provider Target Limitation            |           |          |          |          |     |           |
| 10b   | Base for line 10a                         |           |          |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 44.3717   | 89.7973  | 56.2340  | 8.7900   |     | 199.1930  |
| 12/13 | Medicaid Adjustment Rate                  |           | 0.6179   | 0.3870   |          |     |           |
| 14    | Prospective Per Diem 11                   | 44.3717   | 90.4152  | 56.6210  | 8.7900   |     | 200.1979  |
| 15    | 11 1 10 4 11 10 4 11 1 0 7/1/2002         |           |          |          |          |     |           |





218.16

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **American Finnish Nursing Home**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 10/1/1985 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1979/07   |
| Indexed Asset Value   | 2,022,298 |
| FRVS Base Asset:      | 1,081,568 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information |          |          |  |  |
|----------------------|----------|----------|--|--|
| Amount: 0.00         |          |          |  |  |
| Type:                | None [1] |          |  |  |
| < 60% of Base:       | True     |          |  |  |
| Interest Rate:       | 12.5000  | <b>%</b> |  |  |
| Chase Rate:          | 12.5000  | <b>%</b> |  |  |
| Amortization Rate:   | 12.5000  | <b>%</b> |  |  |
| Interest Only:       | True     |          |  |  |
| Yearly Payment:      | 201,     | 142      |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |
|------------------------------|-----------|----------|--|--|
| Tota                         | al Amount | Per Diem |  |  |
| 80% Capital(1):              | 1,617,838 | 10.2051  |  |  |
| 20% ROE(2):                  | 404,460   | 0.6476   |  |  |
| Insurance Cost(3):           | 64,352    | 3.2120   |  |  |
| Taxes Cost(3):               | 0         | 0.0000   |  |  |
| Home Office(3):              | 0         | 0.0000   |  |  |
| Replacement(3&4):            | 35,167    | 0.0000   |  |  |
| Total FRVS PD:               |           | 14.0647  |  |  |

- (1) 80% Capital (\$1,617,838) amortized at 12.5000% for 20 years Interest of \$201,142 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$10.2051
- (2) 20% ROE (\$404,460) times the ROE factor (0.031560) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.6476
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |
|---------------------|-------------|--------------------------|-----------|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |
| Comparison Bed      | 60          | Effective PBS Limitation | 1,710,000 |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                               |  |
|--|--|---|----------------------------|-------------------------------|--|
| Components   | Cost   | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 44.3717  | 44.3717   | 3.2407                     | 41.1310                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 90.4152<br>56.6210<br>8.7900<br>0.0000<br>0.0000 | 90.4152<br>56.6210<br>14.0647<br>0.0000<br>0.0000 | 6.6035<br>4.1353<br>1.0272 | 83.8117<br>52.4857<br>13.0375 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |   |                            | \$19.0091<br>\$8.6851         |  |
| Totals   | 200.1979   | 205.4726  | 15.0067                    | 218.1601                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



NAME OF THE PARTY OF THE PARTY

## Florida Agency For Health Care Administration

215.47

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Health Center at Abbev Delray**

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

| Provider Information           | Cost Report (CR)           | Patient Days          |        | Ratings         | Days       |
|--------------------------------|----------------------------|-----------------------|--------|-----------------|------------|
| 2000 Lawson Blvd.              | 01/01/2009-12/31/2009      | Number of Beds: 1     | 14     | Superior:       | 0          |
| Delray Beach FL 33445          | Days In CR 365             | Maximum:              | 41,610 | Standard:       | 184        |
| County: Palm Beach[50]         | First Used: <b>2011/01</b> | Max Annualized:       | 41,610 | Conditional:    | 0          |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient:        | 35,012 | Total:          | 184        |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare:             | 3,877  | Inflati         | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid:             | 8,316  | FY Index:       | 1.19387802 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 23.7                  | 75186% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 84.1                  | 14323% | Cost:           | 1.05611124 |
| Open Date: 6/1/1978            | Statewide Low Occupan      | cy Threshold: 79.3    | 31440% | Target:         | 1.01620550 |
| Acquired Date: 6/1/1978        | Medicaid Low Occupand      | cy Threshold: 41.9    | 94060% | DC FY Index:    | 1.15950000 |
| Entered Medicaid 10/1/1980     | Low Occupancy Adjustr      | ment Factor: 106.0    | 08822% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 10/1/1980   | Weighted Low Occ Adju      | ustment Factor: 100.0 | 00000% | DC Inflation:   | 1.03277275 |
| Previous Med #                 |                            |                       |        |                 |            |
|                                |                            |                       |        | PS Target:      | 1.02315072 |

|       | Rate Calculations   |           |         |          |          |     |           |
|-------|---|-----------|---------|----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct  | InDirect | Property | ROE | Totals    |
| 1     | Total Cost  | 510,438   | 802,476 | 606,647  | 119,251  | 0   | 2,038,812 |
| 1a    | Audit Adjustments   |           |         |          |          |     |           |
| 2     | Cost Per Diem   | 61.3802   | 96.4978 | 72.9494  | 14.3399  |     | 245.1674  |
| 3     | Cost Per Diem Inflated  | 64.8243   | 99.6603 | 77.0427  |          |     |           |
| 4     | Low Occupancy Adjustment  |           |         |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 64.8243   | 99.6603 | 77.0427  | 14.3399  |     | 255.8672  |
| 5a    | Interim Adjustment  |           |         |          |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |         |          |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 58.0357   |         | 61.9362  |          |     |           |
| 7     | Provider Target Rate  | 59.3793   |         | 63.3701  |          |     |           |
| 7a    | Interim Adjustment  |           |         |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |         |          |          |     |           |
| 8     | Cost Based Class Ceilings   | 51.5193   | 97.3713 | 64.0999  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 50.3378   |         | 56.8989  |          |     |           |
| 10    | Target Rate Class Ceiling   | 51.1535   |         | 57.8210  |          |     |           |
| 10a   | New Provider Target Limitation  |           |         |          |          |     |           |
| 10b   | Base for line 10a   |           |         |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 51.1535   | 97.3713 | 57.8210  | 13.6500  |     | 219.9958  |
| 12/13 | Medicaid Adjustment Rate  |           |         |          |          |     |           |
| 14    | Prospective Per Diem 11   | 51.1535   | 97.3713 | 57.8210  | 13.6500  |     | 219.9958  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |         |          |          |     |           |





215.47

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Health Center at Abbev Delrav**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 7/1/1988  |
|----------------------|-----------|
| Year of Phase-In/Ful | l:        |
| RS to Start Calcs:   | 1978/01   |
| Indexed Asset Value  | 4,303,100 |
| FRVS Base Asset:     | 1,041,660 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029170  |
|                      |           |

| Mortgage Information |          |          |  |  |
|----------------------|----------|----------|--|--|
| Amount:              |          | 0.00     |  |  |
| Type:                | None [1] |          |  |  |
| < 60% of Base:       | True     |          |  |  |
| Interest Rate:       | 12.5000  | <b>%</b> |  |  |
| Chase Rate:          | 12.5000  | <b>%</b> |  |  |
| Amortization Rate:   | 12.5000  | <b>%</b> |  |  |
| Interest Only:       | True     |          |  |  |
| Yearly Payment:      | 427,     | 995      |  |  |

| Calculation of FRVS Per Diem |                                   |          |  |  |  |
|------------------------------|-----------------------------------|----------|--|--|--|
|                              | Total Amount                      | Per Diem |  |  |  |
| 80% Capital(1):              | 3,442,480                         | 11.4287  |  |  |  |
| 20% ROE(2):                  | 860,620                           | 0.6704   |  |  |  |
| Insurance Cost(              | (3): <b>105,363</b>               | 3.0093   |  |  |  |
| Taxes Cost(3):               | 49,198                            | 1.4052   |  |  |  |
| Home Office(3)               | ): <b>7,618</b>                   | 0.2176   |  |  |  |
| Replacement(3                | <b>&amp;</b> 4): <b>2,220,548</b> | 0.0000   |  |  |  |
| Total FRVS P                 | D:                                | 16.7312  |  |  |  |

- (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 (0.029170) divided by annual available days (41,610) divided by Occup. Adj. (0.9000) = \$0.6704
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 100         | Effective PBS Limitation | 2,850,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |  |
| Operating  | 51.1535   | 51.1535   | 3.7360                     | 47.4175                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 97.3713<br>57.8210<br>13.6500<br>0.0000<br>0.0000 | 97.3713<br>57.8210<br>16.7312<br>0.0000<br>0.0000 | 7.1115<br>4.2230<br>1.2220 | 90.2598<br>53.5980<br>15.5092 |  |  |
| Supplemental Rate Add-on   |   |   |                            | \$8.6851                      |  |  |
| Totals   | 219.9958  | 223.0770  | 16.2925                    | 215.4696                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





194.70

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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       |
|---------------------------------|----------------------------|----------------------------------|-----------------|------------|
| 300 East Church Street          | 09/01/2009-08/31/2010      | Number of Beds: 135              | Superior:       | 0          |
| Orlando FL 32801                | Days In CR 365             | Maximum: <b>49,158</b>           | Standard:       | 184        |
| County: Orange[48]              | First Used: <b>2011/01</b> | Max Annualized: 49,275           |                 |            |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient: 44,735            | -               | 184        |
| Control Church Non-Profit [2]   | Unaudited [3]              | Medicare: <b>14,17</b> 4         | Inflat          | tion       |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>18,72</b>           | I I IIIdeA.     | 1.21220353 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 41.86208%                        | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 91.00248%                        | Cost:           | 1.04014546 |
| Open Date: 6/1/1980             | Statewide Low Occupan      | rey Threshold: <b>79.31440</b> % | Target:         | 1.01620550 |
| Acquired Date: 6/1/1980         | Medicaid Low Occupan       | cy Threshold: <b>41.94060</b> %  | DC FY Index:    | 1.16916514 |
| Entered Medicaid 10/1/1980      | Low Occupancy Adjusti      | ment Factor: 114.73639%          | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 10/1/1980    | Weighted Low Occ Adj       | ustment Factor: 100.00000%       | DC Inflation:   | 1.02423512 |
| Previous Med #                  |                            |                                  |                 |            |
|                                 |                            |                                  | PS Target:      | 1.02315072 |

|       |   | R         | ate Calculations |           |          |     |           |
|-------|---|-----------|------------------|-----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct           | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost  | 811,341   | 1,515,833        | 1,083,710 | 399,821  | 0   | 3,810,705 |
| 1a    | Audit Adjustments   |           |                  |           |          |     |           |
| 2     | Cost Per Diem   | 43.3247   | 80.9437          | 57.8689   | 21.3500  |     | 203.4873  |
| 3     | Cost Per Diem Inflated  | 45.0640   | 82.9054          | 60.1921   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |                  |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 45.0640   | 82.9054          | 60.1921   | 21.3500  |     | 209.5115  |
| 5a    | Interim Adjustment  |           |                  |           |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |                  |           |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 46.5601   |                  | 54.2156   |          |     |           |
| 7     | Provider Target Rate  | 47.6380   |                  | 55.4707   |          |     |           |
| 7a    | Interim Adjustment  |           |                  |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |                  |           |          |     |           |
| 8     | Cost Based Class Ceilings   | 49.6383   | 96.2960          | 61.3044   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 47.7921   |                  | 55.1439   |          |     |           |
| 10    | Target Rate Class Ceiling   | 48.5666   |                  | 56.0375   |          |     |           |
| 10a   | New Provider Target Limitation  |           |                  |           |          |     |           |
| 10b   | Base for line 10a   |           |                  |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 45.0640   | 82.9054          | 55.4707   | 13.6500  |     | 197.0901  |
| 12/13 | Medicaid Adjustment Rate  |           |                  |           |          |     |           |
| 14    | Prospective Per Diem 11   | 45.0640   | 82.9054          | 55.4707   | 13.6500  |     | 197.0901  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                  |           |          |     |           |





194.70

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### The Commons at Orlando Lutheran Towers

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1980/01   |
| Indexed Asset Value  | 6,653,350 |
| FRVS Base Asset:     | 1,710,000 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.030420  |
|                      |           |

| Mortgage Int                | Mortgage Information |          |  |  |  |
|-----------------------------|----------------------|----------|--|--|--|
| Amount: <b>3,105,000.00</b> |                      |          |  |  |  |
| Type:                       | Fixed [2]            |          |  |  |  |
| < 60% of Base:              | False                |          |  |  |  |
| Interest Rate:              | 11.0700              | <b>%</b> |  |  |  |
| Chase Rate:                 | 8.5000               | <b>%</b> |  |  |  |
| Amortization Rate:          | 11.0700              | <b>%</b> |  |  |  |
| Interest Only:              | False                |          |  |  |  |
| Yearly Payment:             | 662,327              |          |  |  |  |
|                             |                      |          |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Tota                         | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 5,322,680 | 14.9349  |  |  |  |
| 20% ROE(2):                  | 1,330,670 | 0.9128   |  |  |  |
| Insurance Cost(3):           | 40,036    | 0.8950   |  |  |  |
| Taxes Cost(3):               | 21,838    | 0.4882   |  |  |  |
| Home Office(3):              | 0         | 0.0000   |  |  |  |
| Replacement(3&4):            | 29,180    | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 17.2309  |  |  |  |

- (1) 80% Capital (\$5,322,680) amortized at 11.0700% for 20 years Principal & Interest of \$662,327 divided by annual available days (49,275) divided by Occup. Adj. (0.9000) = \$14.9349
- (2) 20% ROE (\$1,330,670) times the ROE factor (0.030420) divided by annual available days (49,275) divided by Occup. Adj. (0.9000) = \$0.9128
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 60          | Effective PBS Limitation | 1,710,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |  |  |
| Operating  | 45.0640   | 45.0640   | 3.2913                     | 41.7727                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 82.9054<br>55.4707<br>13.6500<br>0.0000<br>0.0000 | 82.9054<br>55.4707<br>17.2309<br>0.0000<br>0.0000 | 6.0550<br>4.0513<br>1.2585 | 76.8504<br>51.4194<br>15.9724 |  |  |  |
| Supplemental Rate Add-on   |   |   |                            | \$8.6851                      |  |  |  |
| Totals   | 197.0901  | 200.6710  | 14.6561                    | 194.7000                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



232.98

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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]

| Type of Ownership. Church 11011-11    | ont [2] Chow Status baseu  | on this Cost Repo | rt. 110 Change | 1               |            |
|---------------------------------------|----------------------------|-------------------|----------------|-----------------|------------|
| Provider Information                  | Cost Report (CR)           | Patient l         | Days           | Ratings         | Days       |
| 3075 NW 35th Avenue                   | 10/01/2009-09/30/2010      | Number of Beds:   | 181            | Superior:       | 0          |
| Lauderdale Lakes FL 33311             | Days In CR 365             | Maximum:          | 66,065         | Standard:       | 184        |
| County: Broward[6]                    | First Used: <b>2011/07</b> | Max Annualized:   | 66,065         | Conditional:    | 0          |
| Region: South[2] Area: 10             | Last Used: <b>2011/07</b>  | Total Patient:    | 63,966         | Total:          | 184        |
| Control Church Non-Profit [2]         | Unaudited [3]              | Medicare:         | 7,870          | Inflat          | ion        |
| Current Class South Large [4]         | Initial CR? False          | Medicaid:         | 47,163         | FY Index:       | 1.21497768 |
| Class at 1/94: <b>South Large [4]</b> | Medicaid Utilization       |                   | 73.73136%      | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]          | Occupancy:                 |                   | 96.82283%      | Cost:           | 1.03777050 |
| Open Date: 9/1/1980                   | Statewide Low Occupan      | cy Threshold:     | 79.31440%      | Target:         | 1.01620550 |
| Acquired Date: 9/1/1980               | Medicaid Low Occupand      | cy Threshold:     | 41.94060%      | DC FY Index:    | 1.17050000 |
| Entered Medicaid 9/1/1980             | Low Occupancy Adjustr      | nent Factor:      | 122.07471%     | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 9/12/1980          | Weighted Low Occ Adju      | ıstment Factor:   | 100.00000%     | DC Inflation:   | 1.02306707 |
| Previous Med #                        |                            |                   |                |                 |            |
|                                       |                            |                   |                | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                 |                     |                     |           |        |            |
|-------|---|-----------------|---------------------|---------------------|-----------|--------|------------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property  | ROE    | Totals     |
| 1     | Total Cost                                | 2,409,506       | 4,452,263           | 3,219,249           | 1,030,983 | 17,116 | 11,129,117 |
| 1a    | Audit Adjustments                         |                 |                     |                     |           |        |            |
| 2     | Cost Per Diem                             | 51.0889         | 94.4016             | 68.2579             | 21.8600   | 0.3629 | 235.9713   |
| 3     | Cost Per Diem Inflated                    | 53.0186         | 96.5792             | 70.8360             |           |        |            |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |           |        |            |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 53.0186         | 96.5792             | 70.8360             | 21.8600   | 0.3629 | 242.6567   |
| 5a    | Interim Adjustment                        |                 |                     |                     |           |        |            |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |           |        |            |
| 6     | Prior Semester: Provider Target Base      | 48.7934         |                     | 64.6573             |           |        |            |
| 7     | Provider Target Rate                      | 49.9230         |                     | 66.1542             |           |        |            |
| 7a    | Interim Adjustment                        |                 |                     |                     |           |        |            |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |           |        |            |
| 8     | Cost Based Class Ceilings                 | 51.5193         | 97.3713             | 64.0999             | 13.6500   |        |            |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378         |                     | 56.8989             |           |        |            |
| 10    | Target Rate Class Ceiling                 | 51.1535         |                     | 57.8210             |           |        |            |
| 10a   | New Provider Target Limitation            |                 |                     |                     |           |        |            |
| 10b   | Base for line 10a                         |                 |                     |                     |           |        |            |
| 11    | Lesser of 5,7,8,10, 10a                   | 49.9230         | 96.5792             | 57.8210             | 13.6500   | 0.3629 | 218.3361   |
| 12/13 | Medicaid Adjustment Rate                  |                 | 2.5785              | 1.5437              |           |        |            |
| 14    | Prospective Per Diem 11                   | 49.9230         | 99.1577             | 59.3647             | 13.6500   | 0.3629 | 222.4583   |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002    |        |            |





232.98

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

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|------------|--------|---------|---------|-------|
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**FRVS** 

FRVS Status as of this Semester:

Not on FRV [1]

| Began FRVS:             |           |
|-------------------------|-----------|
| Year of Phase-In/ Full: |           |
| RS to Start Calcs:      | 1980/07   |
| Indexed Asset Value     | 8,176,061 |
| FRVS Base Asset:        | 4,560,000 |
| Occup Adj Factor:       | 0.9000    |
| ROE Factor              | 0.029580  |
|                         |           |

| Mortgage In:                 | Mortgage Information |            |  |  |  |
|------------------------------|----------------------|------------|--|--|--|
| Amount: <b>6,150,000.0</b> 0 |                      |            |  |  |  |
| Type:                        | Variable [3          | 1          |  |  |  |
| < 60% of Base:               | False                |            |  |  |  |
| Interest Rate:               | 6.4000               | <b>%</b>   |  |  |  |
| Chase Rate:                  | 8.2500               | <b>%</b>   |  |  |  |
| Amortization Rate:           | 6.4000               | <b>%</b>   |  |  |  |
| Interest Only:               | <b>False</b>         |            |  |  |  |
| Yearly Payment:              | 580,5                | <b>590</b> |  |  |  |

| Calculation of     | Calculation of FRVS Per Diem |          |  |  |  |
|--------------------|------------------------------|----------|--|--|--|
| Tot                | al Amount                    | Per Diem |  |  |  |
| 80% Capital(1):    | 6,540,849                    | 9.7646   |  |  |  |
| 20% ROE(2):        | 1,635,212                    | 0.8135   |  |  |  |
| Insurance Cost(3): | 103,567                      | 1.6191   |  |  |  |
| Taxes Cost(3):     | 0                            | 0.0000   |  |  |  |
| Home Office(3):    | 62,243                       | 0.9731   |  |  |  |
| Replacement(3&4):  | 652,900                      | 0.0000   |  |  |  |
| Total FRVS PD:     |                              | 13.1703  |  |  |  |

- (1) 80% Capital (\$6,540,849) amortized at 6.4000% for 20 years Principal & Interest of \$580,590 divided by annual available days (66,065) divided by Occup. Adj. (0.9000) = \$9.7646
- (2) 20% ROE (\$1,635,212) times the ROE factor (0.029580) divided by annual available days (66,065) divided by Occup. Adj. (0.9000) = \$0.8135
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |                  | termination | Used Per Bed Standard:   | 28,500    |  |
|--------------------------------|------------------|-------------|--------------------------|-----------|--|
|                                | Comparison Date: | 10/1/1985   | Current RS PBS:          | 49,593    |  |
|                                | Comparison Bed   | 160         | Effective PBS Limitation | 4,560,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |   |  |  |  |  |
|--|--|--|---|--|--|--|--|
| Components Cost FRVS MTA* Final Component                          |  |  |   |  |  |  |  |
| Operating  | 49.9230  | 49.9230  | 3.6461  | 46.2769  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 99.1577<br>59.3647<br>13.6500<br>0.3629<br>-0.3629 | 99.1577<br>59.3647<br>13.1703<br>0.6199<br>-0.6199 | 7.2420<br>4.3357<br>0.9969<br>0.0265<br>-0.0265 | 91.9157<br>55.0290<br>12.6531<br>0.3364<br>-0.3364 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |  |   | \$18.4251<br>\$8.6851                              |  |  |  |
| Totals   | 222.0954   | 221.6157   | 16.2207   | 232.9849   |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





234.10

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Lourdes-Noreen McKeen Residence**

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

| Provider Information           | Cost Report (CR)           | Patient Days                     | Ratings         | Days       |
|--------------------------------|----------------------------|----------------------------------|-----------------|------------|
| 315 South Flagler Drive        | 01/01/2009-12/31/2009      | Number of Beds: 132              | Superior:       | 0          |
| West Palm Beach FL 33401       | Days In CR 365             | Maximum: <b>48,180</b>           | Standard:       | 184        |
| County: Palm Beach[50]         | First Used: <b>2010/07</b> | Max Annualized: 48,180           |                 |            |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient: 43,676            | Total:          | 184        |
| Control Church Non-Profit [2]  | Unaudited [3]              | Medicare: <b>4,295</b>           | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: <b>23,536</b>          | FY Index:       | 1.19387802 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 53.88772%                        | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 90.65172%                        | Cost:           | 1.05611124 |
| Open Date: 12/1/1980           | Statewide Low Occupan      | recy Threshold: <b>79.31440%</b> | Target:         | 1.01620550 |
| Acquired Date: 12/1/1980       | Medicaid Low Occupan       | cy Threshold: <b>41.94060%</b>   | DC FY Index:    | 1.15950000 |
| Entered Medicaid 12/1/1980     | Low Occupancy Adjusti      | ment Factor: 114.29415%          | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/1/1980   | Weighted Low Occ Adju      | ustment Factor: 100.0000%        | DC Inflation:   | 1.03277275 |
| Previous Med #                 |                            |                                  |                 |            |
|                                |                            |                                  | PS Target:      | 1.02315072 |

|       |   | F                | 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             | 24.2300  |     | 240.3739  |
| 3     | Cost Per Diem Inflated                    | 67.3271          | 99.3091             | 59.3917             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 67.3271          | 99.3091             | 59.3917             | 24.2300  |     | 250.2579  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 62.4423          |                     | 53.0842             |          |     |           |
| 7     | Provider Target Rate                      | 63.8879          |                     | 54.3131             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 51.1535          | 97.3713             | 54.3131             | 13.6500  |     | 216.4879  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.4259              | 0.2375              |          |     |           |
| 14    | Prospective Per Diem 11                   | 51.1535          | 97.7972             | 54.5506             | 13.6500  |     | 217.1513  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





234.10

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Lourdes-Noreen McKeen Residence

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:           | 4/1/1993  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1980/07   |
| Indexed Asset Value   | 5,761,256 |
| FRVS Base Asset:      | 3,420,000 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.029170  |
|                       |           |

| Mortgage In:       | formation   |          |
|--------------------|-------------|----------|
| Mortgage III.      | ioiiiatioii |          |
| Amount:            | 2,400,000   | 0.00     |
| Type:              | Fixed [2]   |          |
| < 60% of Base:     | False       |          |
| Interest Rate:     | 9.5000      | <b>%</b> |
| Chase Rate:        | 13.0000     | <b>%</b> |
| Amortization Rate: | 9.5000      | <b>%</b> |
| Interest Only:     | False       |          |
| Yearly Payment:    | 515,5       | 544      |
| Yearly Payment:    | 515,3       | 944      |

| Calculation       | n of FRVS Per        | Diem Diem |
|-------------------|----------------------|-----------|
| Γ                 | Total Amount         | Per Diem  |
| 80% Capital(1):   | 4,609,005            | 11.8893   |
| 20% ROE(2):       | 1,152,251            | 0.7751    |
| Insurance Cost(3) | ): <b>286,847</b>    | 6.5676    |
| Taxes Cost(3):    | 0                    | 0.0000    |
| Home Office(3):   | 0                    | 0.0000    |
| Replacement(3&4   | 4): <b>1,216,086</b> | 0.0000    |
| Total FRVS PD     | •                    | 19.2320   |

- (1) 80% Capital (\$4,609,005) amortized at 9.5000% for 20 years Principal & Interest of \$515,544 divided by annual available days (48,180) divided by Occup. Adj. (0.9000) = \$11.8893
- (2) 20% ROE (\$1,152,251) times the ROE factor (0.029170) divided by annual available days (48,180) divided by Occup. Adj. (0.9000) = \$0.7751
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 3,420,000 |  |

| (  | Comparison of Re                                  | imbursement ui                                    | nder Cost vs.              | FRVS                          |
|--|---|---|----------------------------|-------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |
| Operating  | 51.1535   | 51.1535   | 3.7360                     | 47.4175                       |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 97.7972<br>54.5506<br>13.6500<br>0.0000<br>0.0000 | 97.7972<br>54.5506<br>19.2320<br>0.0000<br>0.0000 | 7.1426<br>3.9841<br>1.4046 | 90.6546<br>50.5665<br>17.8274 |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.9439<br>\$8.6851         |
| Totals   | 217.1513  | 222.7333  | 16.2673                    | 234.0950                      |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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### Florida Agency For Health Care Administration

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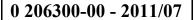
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Suwannee Valley Nursing Center**

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

| Provider Information           | Cost Report (CR)           | Patient Days                      | Ratings         | Days       |
|--------------------------------|----------------------------|-----------------------------------|-----------------|------------|
| 427 N W 15th Ave.              | 09/01/2009-08/31/2010      | Number of Beds: <b>60</b>         | Superior:       | 0          |
| Jasper FL 32052                | Days In CR 365             | Maximum: 21,900                   | Standard:       | 184        |
| County: Hamilton[24]           | First Used: <b>2011/07</b> | Max Annualized: 21,900            | Conditional:    | 0          |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>  | Total Patient: 21,692             | Total:          | 184        |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare: <b>1,304</b>            | Inflati         | ion        |
| Current Class North Small [1]  | Initial CR? False          | Medicaid: <b>19,263</b>           | FY Index:       | 1.21220353 |
| Class at 1/94: North Small [1] | Medicaid Utilization       | 88.80232%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 99.05023%                         | Cost:           | 1.04014546 |
| Open Date: 7/1/1969            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target:         | 1.01620550 |
| Acquired Date: <b>7/1/1969</b> | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index:    | 1.16916514 |
| Entered Medicaid 7/1/1969      | Low Occupancy Adjustr      | ment Factor: <b>124.88303%</b>    | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 7/1/1981    | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:   | 1.02423512 |
| Previous Med #                 |                            |                                   |                 |            |
|                                |                            |                                   | PS Target:      | 1.02315072 |

|       |   | 1                | Rate Calculations   |                      |          |        |           |
|-------|---|------------------|---------------------|----------------------|----------|--------|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect             | Property | ROE    | Totals    |
| 1     | Total Cost                                | 891,299          | 1,497,914           | 1,040,416            | 74,163   | 10,869 | 3,514,661 |
| 1a    | Audit Adjustments                         |                  |                     |                      |          |        |           |
| 2     | Cost Per Diem                             | 46.2700          | 77.7612             | 54.0111              | 3.8500   | 0.5642 | 182.4566  |
| 3     | Cost Per Diem Inflated                    | 48.1275          | 79.6458             | 56.1794              |          |        |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                      |          |        |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 48.1275          | 79.6458             | 56.1794              | 3.8500   | 0.5642 | 188.3669  |
| 5a    | Interim Adjustment                        |                  |                     |                      |          |        |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                      |          |        |           |
| 6     | Prior Semester: Provider Target Base      | 54.8804          |                     | 49.4664              |          |        |           |
| 7     | Provider Target Rate                      | 56.1509          |                     | 50.6116              |          |        |           |
| 7a    | Interim Adjustment                        |                  |                     |                      |          |        |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                      |          |        |           |
| 8     | Cost Based Class Ceilings                 | 53.6870          | 92.6766             | 66.4586              | 13.6500  |        |           |
| 9     | Prior Semester: Class Ceiling Target Base | 48.4247          |                     | 58.4725              |          |        |           |
| 10    | Target Rate Class Ceiling                 | 49.2094          |                     | 59.8127              |          |        |           |
| 10a   | New Provider Target Limitation            |                  |                     |                      |          |        |           |
| 10b   | Base for line 10a                         |                  |                     |                      |          |        |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 48.1275          | 79.6458             | 50.6116              | 3.8500   | 0.5642 | 182.7991  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 3.4767              | 2.2093               |          |        |           |
| 14    | Prospective Per Diem 11                   | 48.1275          | 83.1225             | 52.8209              | 3.8500   | 0.5642 | 188.4851  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/1 | 1/2002   |        |           |





209.02

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| Suwannee Vallev N | Jursing Center |
|-------------------|----------------|
|-------------------|----------------|

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 10/1/1985 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1971/07   |
| Indexed Asset Value   | 1,879,743 |
| FRVS Base Asset:      | 463,784   |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.030420  |
|                       |           |

| Mortgage Information |         |          |  |  |
|----------------------|---------|----------|--|--|
| Amount: 237,000.00   |         |          |  |  |
| Type: Fixed [2]      |         |          |  |  |
| < 60% of Base:       | True    |          |  |  |
| Interest Rate:       | 8.5000  | <b>%</b> |  |  |
| Chase Rate:          | 12.5000 | <b>%</b> |  |  |
| Amortization Rate:   | 12.5000 | <b>%</b> |  |  |
| Interest Only:       | True    |          |  |  |
| Yearly Payment:      | 186,963 |          |  |  |

| Calculation of FRVS Per Diem |                             |          |  |  |  |
|------------------------------|-----------------------------|----------|--|--|--|
|                              | Total Amount                | Per Diem |  |  |  |
| 80% Capital(1):              | 1,503,794                   | 9.4857   |  |  |  |
| 20% ROE(2):                  | 375,949                     | 0.5802   |  |  |  |
| Insurance Cost(              | (3): <b>14,702</b>          | 0.6778   |  |  |  |
| Taxes Cost(3):               | 0                           | 0.0000   |  |  |  |
| Home Office(3)               | ): 0                        | 0.0000   |  |  |  |
| Replacement(38               | <b>%</b> 4): <b>143,389</b> | 0.0000   |  |  |  |
| Total FRVS P                 | D:                          | 10.7437  |  |  |  |

- (1) 80% Capital (\$1,503,794) amortized at 12.5000% for 20 years Interest of \$186,963 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$9.4857
- (2) 20% ROE (\$375,949) times the ROE factor ( 0.030420) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.5802
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |           | Used Per Bed Standard:   | 28,500    |  |
|--------------------------------|-----------|--------------------------|-----------|--|
| Comparison Date:               | 10/1/1985 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 60        | Effective PBS Limitation | 1,710,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |   |   |  |  |
|--|---|--|---|---|--|--|
| Components Cost FRVS MTA* Final Component                          |   |  |   |   |  |  |
| Operating  | 48.1275   | 48.1275  | 3.5150  | 44.6125   |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 83.1225<br>52.8209<br>3.8500<br>0.5642<br>-0.4529 | 83.1225<br>52.8209<br>10.7437<br>0.4529<br>-0.4529 | 6.0709<br>3.8578<br>0.7847<br>0.0331<br>-0.0331 | 77.0516<br>48.9631<br>9.9590<br>0.4198<br>-0.4198 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |  |   | \$19.7470<br>\$8.6851                             |  |  |
| Totals   | 188.0322  | 194.8146   | 14.2284   | 209.0183  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





211.92

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 D         | Days      | Ratings         | Days       |
|---------------------------------|----------------------------|-------------------|-----------|-----------------|------------|
| 400 Corbett Street              | 10/01/2004-12/31/2005      | Number of Beds:   | 120       | Superior:       | 184        |
| Clearwater FL 33756             | Days In CR 457             | Maximum:          | 54,840    | Standard:       | 0          |
| County: Pinellas[52]            | First Used: <b>2007/01</b> | Max Annualized:   | 43,800    | Conditional:    | 0          |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient:    | 51,328    | Total:          | 184        |
| Control Private Non-Profit [3]  | Unaudited [3]              | Medicare:         | 33,435    | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid:         | 5,350     | FY Index:       | 1.04270150 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       |                   | 10.42316% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 |                   | 93.59592% | Cost:           | 1.20923198 |
| Open Date: 1/1/1983             | Statewide Low Occupan      | cy Threshold:     | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 1/1/1983         | Medicaid Low Occupan       | cy Threshold:     | 41.94060% | DC FY Index:    | 1.03182643 |
| Entered Medicaid 1/1/1983       | Low Occupancy Adjusti      | ment Factor: 1    | 18.00621% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/1983     | Weighted Low Occ Adj       | ustment Factor: 1 | 00.00000% | DC Inflation:   |            |
| Previous Med #                  |                            |                   |           |                 | 1.16056341 |
|                                 |                            |                   |           | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                  |                     |                      |          |     |           |
|-------|---|------------------|---------------------|----------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect             | Property | ROE | Totals    |
| 1     | Total Cost                                | 357,996          | 646,576             | 332,006              | 49,648   | 0   | 1,386,226 |
| 1a    | Audit Adjustments                         |                  |                     |                      |          |     |           |
| 2     | Cost Per Diem                             | 66.9151          | 120.8553            | 62.0572              | 9.2800   |     | 259.1076  |
| 3     | Cost Per Diem Inflated                    | 80.9159          | 140.2602            | 75.0416              |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                      |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 80.9159          | 140.2602            | 75.0416              | 9.2800   |     | 305.4977  |
| 5a    | Interim Adjustment                        |                  |                     |                      |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                      |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 80.8760          |                     | 75.0046              |          |     |           |
| 7     | Provider Target Rate                      | 82.7483          |                     | 76.7410              |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                      |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                      |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044              | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439              |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375              |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                      |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                      |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 48.5666          | 96.2960             | 56.0375              | 9.2800   |     | 210.1801  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                      |          |     |           |
| 14    | Prospective Per Diem 11                   | 48.5666          | 96.2960             | 56.0375              | 9.2800   |     | 210.1801  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/1 | 1/2002   |     |           |





211.92

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Morton Plant Rehabilitation Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/ Fu | ıll:      |
| RS to Start Calcs:   | 1983/01   |
| Indexed Asset Value  | 2,308,417 |
| FRVS Base Asset:     | 1,906,865 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.042920  |
|                      |           |

| Mortgage Information     |           |          |  |
|--------------------------|-----------|----------|--|
| Amount: <b>570,000.0</b> |           |          |  |
| Type:                    | Fixed [2] |          |  |
| < 60% of Base:           | True      |          |  |
| Interest Rate:           | 9.3400    | <b>%</b> |  |
| Chase Rate:              | 12.5000   | <b>%</b> |  |
| Amortization Rate:       | 12.5000   | <b>%</b> |  |
| Interest Only:           | True      |          |  |
| Yearly Payment:          | 229,600   |          |  |

| Calculation of FRVS Per Diem |              |         |  |  |  |
|------------------------------|--------------|---------|--|--|--|
|                              | Total Amount |         |  |  |  |
| 80% Capital(1):              | 1,846,734    | 5.8245  |  |  |  |
| 20% ROE(2):                  | 461,683      | 0.5027  |  |  |  |
| Insurance Cost(3):           | 0            | 0.0000  |  |  |  |
| Taxes Cost(3):               | 0            | 0.0000  |  |  |  |
| Home Office(3):              | 211,400      | 4.1186  |  |  |  |
| Replacement(3&4):            | 125,559      | 0.0000  |  |  |  |
| Total FRVS PD:               |              | 10.4458 |  |  |  |

- (1) 80% Capital (\$1,846,734) amortized at 12.5000% for 20 years Interest of \$229,600 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.8245
- (2) 20% ROE (\$461,683) times the ROE factor (0.042920) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5027
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |           | termination Used Per Bed Standard: |           |  |
|--------------------------------|-----------|------------------------------------|-----------|--|
| Comparison Date:               | 10/1/1985 | Current RS PBS:                    | 49,593    |  |
| Comparison Bed                 | 124       | Effective PBS Limitation           | 3,534,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                              |  |
|--|--|---|----------------------------|------------------------------|--|
| Components   | Cost   | FRVS  | MTA*                       | Final Component              |  |
| Operating  | 48.5666  | 48.5666   | 3.5471                     | 45.0195                      |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 96.2960<br>56.0375<br>9.2800<br>0.0000<br>0.0000 | 96.2960<br>56.0375<br>10.4458<br>0.0000<br>0.0000 | 7.0330<br>4.0927<br>0.7629 | 89.2630<br>51.9448<br>9.6829 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 210 1001   | 211 2450  | 47.4077                    | \$7.3241<br>\$8.6851         |  |
| Totals   | 210.1801   | 211.3459  | 15.4357                    | 211.9194                     |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



220.29

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

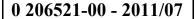
#### **Saint Andrews Estates North**

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

| Provider Information   | Cost Report (CR)      | Patient Days        | Ratings Days |   |
|------------------------|-----------------------|---------------------|--------------|---|
| 6152 North Verde Trail | 01/01/2009-12/31/2009 | Number of Beds: 119 | Superior:    | 0 |

| Provider Information           | Cost Report (CR)           | Patient Days                   | Ratings Days      |            |
|--------------------------------|----------------------------|--------------------------------|-------------------|------------|
| 6152 North Verde Trail         | 01/01/2009-12/31/2009      | Number of Beds: 119            | Superior:         | 0          |
| <b>Boca Raton FL 33433</b>     | Days In CR 365             | Maximum: 43,435                | Standard:         | 184        |
| County: Palm Beach[50]         | First Used: <b>2011/01</b> | Max Annualized: 43,435         | Conditional:      | 0          |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient: 35,162          | Total:            | 184        |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare: <b>4,880</b>         | Inflation         | 1          |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: <b>8,036</b>         | FY Index: 1       | .19387802  |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 22.85422%                      | Semester Index: 1 | .26086800  |
| Operating Ex > 18 months [1]   | Occupancy:                 | 80.95315%                      |                   | .05611124  |
| Open Date: 12/1/1970           | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b> |                   | .01620550  |
| Acquired Date: 1/1/1982        | Medicaid Low Occupand      | 3                              | - C               | .15950000  |
| Entered Medicaid 1/1/1982      | Low Occupancy Adjustr      |                                |                   | .19750000  |
| Med # Active Date: 7/1/1986    | Weighted Low Occ Adju      | ustment Factor: 100.0000%      |                   | 1.03277275 |
| Previous Med #                 |                            |                                | _                 |            |
|                                |                            |                                | PS Target:        | 1.02315072 |

|       |   |                  | ate Calculations    |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 400,614          | 868,636             | 537,304             | 161,845  | 0   | 1,968,399 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 49.8524          | 108.0931            | 66.8621             | 20.1400  |     | 244.9476  |
| 3     | Cost Per Diem Inflated                    | 52.6497          | 111.6356            | 70.6138             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 52.6497          | 111.6356            | 70.6138             | 20.1400  |     | 255.0391  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 53.9706          |                     | 73.7286             |          |     |           |
| 7     | Provider Target Rate                      | 55.2201          |                     | 75.4355             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 51.1535          | 97.3713             | 57.8210             | 13.6500  |     | 219.9958  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 51.1535          | 97.3713             | 57.8210             | 13.6500  |     | 219.9958  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





220.29

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Saint Andrews Estates North**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 10/1/1985 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1982/01   |
| Indexed Asset Value   | 5,167,429 |
| FRVS Base Asset:      | 3,420,000 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.029170  |
|                       |           |

| Mortgage Information        |           |          |  |
|-----------------------------|-----------|----------|--|
| Amount: <b>2,324,046.00</b> |           |          |  |
| Type:                       | Fixed [2] |          |  |
| < 60% of Base:              | False     |          |  |
| Interest Rate:              | 10.2500   | <b>%</b> |  |
| Chase Rate:                 | 13.0000   | <b>%</b> |  |
| Amortization Rate:          | 10.2500   | <b>%</b> |  |
| Interest Only:              | False     |          |  |
| Yearly Payment:             | 486,967   |          |  |

| Calculation of FRVS Per Diem |              |          |  |
|------------------------------|--------------|----------|--|
|                              | Total Amount | Per Diem |  |
| 80% Capital(1):              | 4,133,943    | 12.4571  |  |
| 20% ROE(2):                  | 1,033,486    | 0.7712   |  |
| Insurance Cost(3             | 37,768       | 1.0741   |  |
| Taxes Cost(3):               | 73,677       | 2.0954   |  |
| Home Office(3):              | 194,605      | 5.5345   |  |
| Replacement(38               | 2,277,582    | 0.0000   |  |
| Total FRVS PI                | <b>)</b> :   | 21.9323  |  |

- (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 (0.029170) divided by annual available days (43,435) divided by Occup. Adj. (0.9000) = \$0.7712
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |
|--|---|---|----------------------------|-------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |
| Operating  | 51.1535   | 51.1535   | 3.7360                     | 47.4175                       |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 97.3713<br>57.8210<br>13.6500<br>0.0000<br>0.0000 | 97.3713<br>57.8210<br>21.9323<br>0.0000<br>0.0000 | 7.1115<br>4.2230<br>1.6018 | 90.2598<br>53.5980<br>20.3305 |
| Supplemental Rate Add-on   |   |   |                            | \$8.6851                      |
| Totals   | 219.9958  | 228.2781  | 16.6723                    | 220.2909                      |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



239.95

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### The Waterford

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Provider Information           | Cost Report (CR)           | Patient Days                  | Ratings Days               |
|--------------------------------|----------------------------|-------------------------------|----------------------------|
| 601 Universe Blvd.             | 01/01/2009-12/31/2009      | Number of Beds: 60            | Superior: 0                |
| Juno Beach FL 33408            | Days In CR 365             | Maximum: 21,90                |                            |
| County: Palm Beach[50]         | First Used: <b>2011/01</b> | Max Annualized: 21,90         |                            |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient: 18,53          |                            |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare: 2,65                | 3 Inflation                |
| Current Class South Small [3]  | Initial CR? False          | Medicaid: 3,55                | 1.17507002                 |
| Class at 1/94: South Small [3] | Medicaid Utilization       | 19.20358                      | Semester Index: 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 84.62557                      | % Cost: 1.05611124         |
| Open Date: 4/1/1982            | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> | 76 Target: 1.01620550      |
| Acquired Date: 4/1/1982        | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> | DC FY Index: 1.15950000    |
| Entered Medicaid 4/1/1982      | Low Occupancy Adjustr      | ment Factor: <b>106.69636</b> | DC Sem Index: 1.19750000   |
| Med # Active Date: 4/1/1982    | Weighted Low Occ Adju      | ustment Factor: 100.00000     | DC Inflation: 1.03277275   |
| Previous Med #                 |                            |                               | 1,0022.0                   |
|                                |                            |                               | PS Target: 1.02315072      |
|                                | Rate Ca                    | lculations                    |                            |

| Rate | Cal | cul | lati | ons |
|------|-----|-----|------|-----|
|------|-----|-----|------|-----|

|       |   | 15               | are carearations    |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 269,964          | 366,709             | 381,165             | 89,580   | 0   | 1,107,418 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 75.8539          | 103.0371            | 107.0989            | 25.1700  |     | 311.1599  |
| 3     | Cost Per Diem Inflated                    | 80.1102          | 106.4139            | 113.1084            |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 80.1102          | 106.4139            | 113.1084            | 25.1700  |     | 324.8025  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 62.2806          |                     | 87.0383             |          |     |           |
| 7     | Provider Target Rate                      | 63.7224          |                     | 89.0533             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 59.2863          | 102.7706            | 78.6955             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 60.7984          |                     | 70.2905             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 61.7837          |                     | 71.4296             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 59.2863          | 102.7706            | 71.4296             | 13.6500  |     | 247.1365  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 59.2863          | 102.7706            | 71.4296             | 13.6500  |     | 247.1365  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





239.95

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

The Waterford

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 1/1/1986  |
|-----------------------|-----------|
| Year of Phase-In/Full | ·<br>·    |
| RS to Start Calcs:    | 1982/01   |
| Indexed Asset Value   | 1,853,495 |
| FRVS Base Asset:      | 1,710,000 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.029170  |
|                       |           |

| Mortgage Information |           |          |  |  |  |
|----------------------|-----------|----------|--|--|--|
| Amount:              | 1,116,720 | 0.00     |  |  |  |
| Type:                | Fixed [2] |          |  |  |  |
| < 60% of Base:       | False     |          |  |  |  |
| Interest Rate:       | 10.0700   | <b>%</b> |  |  |  |
| Chase Rate:          | 13.0000   | <b>%</b> |  |  |  |
| Amortization Rate:   | 10.0700   | <b>%</b> |  |  |  |
| Interest Only:       | False     |          |  |  |  |
| Yearly Payment:      | 172,538   |          |  |  |  |

| Calculati       | Calculation of FRVS Per Diem      |          |  |  |  |
|-----------------|-----------------------------------|----------|--|--|--|
|                 | Total Amount                      | Per Diem |  |  |  |
| 80% Capital(1)  | 1,482,796                         | 8.7538   |  |  |  |
| 20% ROE(2):     | 370,699                           | 0.5486   |  |  |  |
| Insurance Cost( | (3): <b>81,842</b>                | 4.4160   |  |  |  |
| Taxes Cost(3):  | 37,129                            | 2.0034   |  |  |  |
| Home Office(3)  | ): 5,169                          | 0.2789   |  |  |  |
| Replacement(3   | <b>&amp;</b> 4): <b>2,976,101</b> | 0.0000   |  |  |  |
| Total FRVS P    | D:                                | 16.0007  |  |  |  |

- (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 (0.029170) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.5486
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| <u> </u>             |             | 1 2                      |           |  |
|----------------------|-------------|--------------------------|-----------|--|
| Per Bed Standard Der | termination | Used Per Bed Standard:   | 28,500    |  |
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60          | Effective PBS Limitation | 1,710,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |                            |                               |
|--|--|--|----------------------------|-------------------------------|
| Components   | Cost   | FRVS   | MTA*                       | Final Component               |
| Operating  | 59.2863  | 59.2863  | 4.3300                     | 54.9563                       |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 102.7706<br>71.4296<br>13.6500<br>0.0000<br>0.0000 | 102.7706<br>71.4296<br>16.0007<br>0.0000<br>0.0000 | 7.5059<br>5.2169<br>1.1686 | 95.2647<br>66.2127<br>14.8321 |
| Supplemental Rate Add-on   |  |  |                            | \$8.6851                      |
| Totals   | 247.1365   | 249.4872   | 18.2214                    | 239.9509                      |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
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Florida Agency For Health Care Administration

236.84

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Abbev Delray 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** 01/01/2009-12/31/2009 Superior: Number of Beds: 90 1717 Homewood Blvd. 184 Standard: 32,850 365 Delray Beach FL 33445 Days In CR Maximum: Conditional: 0 County: Palm Beach[50] 2011/01 First Used: Max Annualized: 32,850 184 Total: Region: South[2] Area: 9 Last Used: 2011/07 Total Patient: 29,722 Control Private Non-Profit [3] 4,682 Unaudited [3] Medicare: Inflation **False** 6,507 Current Class South Small [3] Initial CR? Medicaid: FY Index: 1.19387802 Class at 1/94: South Small [3] Medicaid Utilization 21.89287% Semester Index: 1.26086800 90.47793% Operating Ex > 18 months [1] Occupancy: Cost: 1.05611124 Open Date: 7/1/1982 Statewide Low Occupancy Threshold: 79.31440% Target: 1.01620550

Open Date:7/1/1982Statewide Low Occupancy Threshold:79.31440%Acquired Date:7/1/1982Medicaid Low Occupancy Threshold:41.94060%Entered Medicaid7/1/1982Low Occupancy Adjustment Factor:114.07504%Med # Active Date:7/15/1982Weighted Low Occ Adjustment Factor:100.00000%

Weighted Low Occ Adjustment Factor: 114.0750476
Weighted Low Occ Adjustment Factor: 100.00000%

DC Sem Index: 1.19750000
1.03277275
PS Target: 1.02315072

DC FY Index:

1.15950000

Rate Calculations Item Description Operating Direct InDirect Property ROE Totals 1 Total Cost 452,015 0 680,719 515,503 42,426 1,690,663 1a Audit Adjustments 2 69.4660 104.6133 79.2228 259.8221 Cost Per Diem 6.5201 3 73.3638 108.0418 83.6681 Cost Per Diem Inflated 4 Low Occupancy Adjustment 5 108.0418 6.5201 Occupancy Adjusted/Inflated Per Diem 73.3638 83.6681 271.5938 5a Interim Adjustment 5b Interim Adjusted Per Diem 6 60.2571 74.6276 Prior Semester: Provider Target Base 7 Provider Target Rate 61.6521 76.3553 7a Interim Adjustment 7b Interim Adjusted Provider Target Rate 8 13,6500 Cost Based Class Ceilings 59.2863 102,7706 78.6955 9 60.7984 70.2905 Prior Semester: Class Ceiling Target Base 10 61.7837 71.4296 Target Rate Class Ceiling 10a New Provider Target Limitation 10b | Base for line 10a 11 Lesser of 5,7,8,10, 10a 59.2863 102.7706 71.4296 6.5201 240.0066 12/13 Medicaid Adjustment Rate 14 6.5201 Prospective Per Diem 11 59.2863 102.7706 71.4296 240.0066 Usual and Customary Limitations not applied after 7/1/2002 15 Inflated Usual & Customary Charge





236.84

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Abbev Delray South**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 4/1/1986  |
|------------------------|-----------|
| Year of Phase-In/ Full | l:        |
| RS to Start Calcs:     | 1982/07   |
| Indexed Asset Value    | 2,889,803 |
| FRVS Base Asset:       | 1,710,000 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.029170  |
|                        |           |

| Mortgage Information   |                      |          |  |  |  |
|------------------------|----------------------|----------|--|--|--|
| Amount:                | Amount: 1,200,000.00 |          |  |  |  |
| Type:                  | Fixed [2]            |          |  |  |  |
| < 60% of Base:         | False                |          |  |  |  |
| Interest Rate:         | 13.0000              | <b>%</b> |  |  |  |
| Chase Rate:            | 13.0000              | <b>%</b> |  |  |  |
| Amortization Rate:     | 13.0000              | <b>%</b> |  |  |  |
| Interest Only:         | <b>False</b>         |          |  |  |  |
| Yearly Payment: 325,02 |                      | )20      |  |  |  |

| Calculation of FRVS Per Diem |                      |          |  |  |  |
|------------------------------|----------------------|----------|--|--|--|
| 7                            | Γotal Amount         | Per Diem |  |  |  |
| 80% Capital(1):              | 2,311,842            | 10.9934  |  |  |  |
| 20% ROE(2):                  | 577,961              | 0.5702   |  |  |  |
| Insurance Cost(3)            | ): <b>0</b>          | 0.0000   |  |  |  |
| Taxes Cost(3):               | 28,696               | 0.9655   |  |  |  |
| Home Office(3):              | 3,451                | 0.1161   |  |  |  |
| Replacement(3&               | 4): <b>2,677,597</b> | 0.0000   |  |  |  |
| Total FRVS PD                | ):                   | 12.6452  |  |  |  |

- (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 (0.029170) divided by annual available days (32,850) divided by Occup. Adj. (0.9000) = \$0.5702
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60         | Effective PBS Limitation | 1,710,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                               |  |  |
|--|---|--|----------------------------|-------------------------------|--|--|
| Components   | Cost  | FRVS   | MTA*                       | Final Component               |  |  |
| Operating  | 59.2863   | 59.2863  | 4.3300                     | 54.9563                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 102.7706<br>71.4296<br>6.5201<br>0.0000<br>0.0000 | 102.7706<br>71.4296<br>12.6452<br>0.0000<br>0.0000 | 7.5059<br>5.2169<br>0.9235 | 95.2647<br>66.2127<br>11.7217 |  |  |
| Supplemental Rate Add-on   |   |  |                            | \$8.6851                      |  |  |
| Totals   | 240.0066  | 246.1317   | 17.9763                    | 236.8405                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
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## Florida Agency For Health Care Administration

215.72

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Riverside Care Center**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

|              | of Ownership: Private For pro      |           | CHOW Status      |            |            | _         |        | •       | ]    |              |            |
|--------------|------------------------------------|-----------|------------------|------------|------------|-----------|--------|---------|------|--------------|------------|
|              | Provider Information               | C         | Cost Report (CR  | .)         |            | Patient 1 | Days   |         |      | Ratings 1    | Days       |
| <b>899</b> ] | NW 4th Street                      | 03/01     | 1/2009-02/28/2   | 2010       | Number     | of Beds:  | 120    | 0       |      | Superior:    | 184        |
| Miai         | mi FL 33128                        | Days In   | CR               | 365        | Maximu     | m:        | 4      | 3,800   |      | Standard:    | 0          |
| Count        | ty: <b>Dade[13]</b>                | First Us  | ed: <b>2010</b>  | <b>/07</b> | Max An     | nualized: | 4      | 3,800   |      | Conditional: | 0          |
| Regio        | on: South[2] Area: 11              | Last Use  | ed: <b>2011</b>  | <b>/07</b> | Total Pa   | tient:    |        | 2,775   |      | Total:       | 184        |
|              | ol Private For profit [1]          |           | lited [3]        |            | Medicar    | e:        |        | 2,837   |      | Inflati      | on         |
| Curre        | nt Class South Large [4]           | Initial C |                  |            | Medicai    | d:        |        | 6,198   | FY I | Index:       | 1.19713987 |
|              | at 1/94: <b>South Large [4]</b>    | N         | Medicaid Utiliza | ition      |            |           |        | 420%    | Sem  | ester Index: | 1.26086800 |
| Opera        | ating Ex > 18 months [1]           | C         | Occupancy:       |            |            |           |        | 982%    | Cos  | t:           | 1.05323365 |
|              | Date: 7/1/1975                     |           | Statewide Low (  |            | -          |           |        | 440%    | Targ | get:         | 1.01620550 |
|              | ired Date: 7/1/1975                |           | Medicaid Low C   |            | -          |           |        | 060%    |      | FY Index:    | 1.16183216 |
|              | ed Medicaid <b>4/1/1983</b>        |           | ow Occupancy     |            |            |           |        | 000%    |      | Sem Index:   | 1.19750000 |
|              | # Active Date: 4/14/1983           | V         | Veighted Low (   | Occ Adju   | istment Fa | actor:    | 100.00 | 000%    |      | Inflation:   | 1.03069965 |
| Previo       | ous Med #                          |           |                  |            |            |           |        |         |      | Γarget:      | 1.02315072 |
|              |                                    |           |                  | Rate Cal   | culations  |           |        |         |      |              | 1.02013072 |
| Item         | Description                        | T         | Operating        |            | rect       | InDire    | ect    | Propert | V    | ROE          | Totals     |
| 1            | Total Cost                         |           | 1,407,740        | 2.0        | 57,883     | 2,174,2   | 229    | 519,8   | _    | 0            | 7,059,655  |
| 1a           | Audit Adjustments                  |           | 1,407,740        | 2,9        | 737,003    | 2,1/4,2   | 22)    | 317,0   | ,03  | U            | 7,037,033  |
| 2            | Cost Per Diem                      |           | 38.8900          | 8          | 1.7140     | 60.00     | 649    | 14.36   | 500  |              | 195.0289   |
| 3            | Cost Per Diem Inflated             |           | 40.9603          |            | 4.2226     | 63.20     |        |         |      |              | -,,,,,     |
| 4            | Low Occupancy Adjustment           |           |                  |            |            |           |        |         |      |              |            |
| 5            | Occupancy Adjusted/Inflated Per I  | Diem      | 40.9603          | 8          | 4.2226     | 63.20     | 624    | 14.36   | 500  |              | 202.8053   |
| 5a           | Interim Adjustment                 |           |                  |            |            |           |        |         |      |              |            |
| 5b           | Interim Adjusted Per Diem          |           |                  |            |            |           |        |         |      |              |            |
| 6            | Prior Semester: Provider Target Ba | ase       | 40.7376          |            |            | 60.32     | 224    |         |      |              |            |
| 7            | Provider Target Rate               |           | 41.6807          |            |            | 61.7      |        |         |      |              |            |
| 7a           | Interim Adjustment                 |           |                  |            |            |           |        |         |      |              |            |

Interim Adjustment 7b Interim Adjusted Provider Target Rate 8 97.3713 64.0999 13.6500 Cost Based Class Ceilings 51.5193 9 56.8989 Prior Semester: Class Ceiling Target Base 50.3378 10 51.1535 57.8210 Target Rate Class Ceiling 10a New Provider Target Limitation 10b | Base for line 10a

11 Lesser of 5,7,8,10, 10a 40.9603 84.2226 57.8210 13.6500 196.6539 12/13 2.2523 Medicaid Adjustment Rate 3.2807 14 40.9603 87.5033 60.0733 13.6500 202.1869 Prospective Per Diem 11 Usual and Customary Limitations not applied after 7/1/2002 15 Inflated Usual & Customary Charge





215.72

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Riverside Care Center**

**FRVS** 

FRVS Status as of this Semester:

Not on FRV [1]

| Began FRVS:             |           |
|-------------------------|-----------|
| Year of Phase-In/ Full: |           |
| RS to Start Calcs:      | 1975/07   |
| Indexed Asset Value     | 3,025,824 |
| FRVS Base Asset:        | 782,402   |
| Occup Adj Factor:       | 0.9000    |
| ROE Factor              | 0.030630  |
|                         |           |

| Mortgage Information |           |          |  |  |  |
|----------------------|-----------|----------|--|--|--|
| Amount:              | 2,500,000 | 0.00     |  |  |  |
| Type:                | Fixed [2] |          |  |  |  |
| < 60% of Base:       | False     |          |  |  |  |
| Interest Rate:       | 9.0000    | <b>%</b> |  |  |  |
| Chase Rate:          | 8.5000    | <b>%</b> |  |  |  |
| Amortization Rate:   | 9.0000    | <b>%</b> |  |  |  |
| Interest Only:       | False     |          |  |  |  |
| Yearly Payment:      | 261,3     | 352      |  |  |  |

| Calculation of FRVS Per Diem |                   |          |  |  |  |
|------------------------------|-------------------|----------|--|--|--|
| Ţ                            | Total Amount      | Per Diem |  |  |  |
| 80% Capital(1):              | 2,420,659         | 6.6299   |  |  |  |
| 20% ROE(2):                  | 605,165           | 0.4702   |  |  |  |
| Insurance Cost(3             | 3): <b>22,971</b> | 0.5370   |  |  |  |
| Taxes Cost(3):               | 99,737            | 2.3317   |  |  |  |
| Home Office(3):              | 21,005            | 0.4911   |  |  |  |
| Replacement(3&               | (4): <b>0</b>     | 0.0000   |  |  |  |
| Total FRVS PD                | ):                | 10.4599  |  |  |  |

- (1) 80% Capital (\$2,420,659) amortized at 9.0000% for 20 years Principal & Interest of \$261,352 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.6299
- (2) 20% ROE (\$605,165) times the ROE factor (0.030630) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4702
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| <u> </u>             |             | 1 2                      |           |  |
|----------------------|-------------|--------------------------|-----------|--|
| Per Bed Standard Det | termination | Used Per Bed Standard:   | 28,500    |  |
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 80          | Effective PBS Limitation | 2,280,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |  |
|--|---|---|----------------------------|-----------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |  |
| Operating  | 40.9603   | 40.9603   | 2.9915                     | 37.9688                           |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 87.5033<br>60.0733<br>13.6500<br>0.0000<br>0.0000 | 87.5033<br>60.0733<br>10.4599<br>0.0000<br>0.0000 | 6.3908<br>4.3875<br>0.9969 | 81.1125<br>55.6858<br>12.6531     |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 202.1869  | 198.9968  | 14.7667                    | \$19.6165<br>\$8.6851<br>215.7218 |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





218.49

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Joseph L. Morse Geriatric Center, Inc.

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

| Provider Information           | Cost Report (CR)           | Patient Days                   | Ratings Days                         |
|--------------------------------|----------------------------|--------------------------------|--------------------------------------|
| 4847 FRED GLADSTONE DR         | 06/01/2009-05/31/2010      | Number of Beds: 280            | Superior: 0                          |
| West Palm Beach FL 33417       | Days In CR 365             | Maximum: <b>102,2</b>          | 00 Standard: 184                     |
| County: Palm Beach[50]         | First Used: <b>2011/01</b> | Max Annualized: 102,2          |                                      |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient: 98,5            |                                      |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare: 21,5                 | 42 Inflation                         |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: 61,8                 | 1.20403310                           |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 62.79129                       | 9% Semester Index: <b>1.26086800</b> |
| Operating Ex > 18 months [1]   | Occupancy:                 | 96.44912                       | 2% Cost: 1.04720203                  |
| Open Date: 7/1/1983            | Statewide Low Occupan      | cy Threshold: <b>79.31440</b>  | 7% Target: 1.01620550                |
| Acquired Date: <b>7/1/1983</b> | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b>  | DC FY Index: 1.16533216              |
| Entered Medicaid 7/1/1983      | Low Occupancy Adjustr      | ment Factor: <b>121.6035</b> 4 | DC Sem Index: 1.19750000             |
| Med # Active Date: 7/15/1983   | Weighted Low Occ Adju      | ustment Factor: 100.0000       | DC Inflation: 1.02760401             |
| Previous Med #                 |                            |                                | 1002700101                           |
|                                |                            |                                | PS Target: 1.02315072                |

|       | Rate Calculations   |           |           |           |          |        |            |
|-------|---|-----------|-----------|-----------|----------|--------|------------|
| Item  | Description   | Operating | Direct    | InDirect  | Property | ROE    | Totals     |
| 1     | Total Cost  | 3,983,656 | 6,126,466 | 4,066,248 | 870,230  | 23,870 | 15,070,470 |
| 1a    | Audit Adjustments   |           |           |           |          |        |            |
| 2     | Cost Per Diem   | 64.3626   | 98.9832   | 65.6970   | 14.0600  | 0.3857 | 243.4885   |
| 3     | Cost Per Diem Inflated  | 67.4006   | 101.7155  | 68.7980   |          |        |            |
| 4     | Low Occupancy Adjustment  |           |           |           |          |        |            |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 67.4006   | 101.7155  | 68.7980   | 14.0600  | 0.3857 | 252.3598   |
| 5a    | Interim Adjustment  |           |           |           |          |        |            |
| 5b    | Interim Adjusted Per Diem   |           |           |           |          |        |            |
| 6     | Prior Semester: Provider Target Base  | 65.2262   |           | 63.6607   |          |        |            |
| 7     | Provider Target Rate  | 66.7362   |           | 65.1345   |          |        |            |
| 7a    | Interim Adjustment  |           |           |           |          |        |            |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |          |        |            |
| 8     | Cost Based Class Ceilings   | 51.5193   | 97.3713   | 64.0999   | 13.6500  |        |            |
| 9     | Prior Semester: Class Ceiling Target Base   | 50.3378   |           | 56.8989   |          |        |            |
| 10    | Target Rate Class Ceiling   | 51.1535   |           | 57.8210   |          |        |            |
| 10a   | New Provider Target Limitation  |           |           |           |          |        |            |
| 10b   | Base for line 10a   |           |           |           |          |        |            |
| 11    | Lesser of 5,7,8,10, 10a   | 51.1535   | 97.3713   | 57.8210   | 13.6500  | 0.3857 | 220.3815   |
| 12/13 | Medicaid Adjustment Rate  |           | 1.4012    | 0.8321    |          |        |            |
| 14    | Prospective Per Diem 11   | 51.1535   | 98.7725   | 58.6531   | 13.6500  | 0.3857 | 222.6148   |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |        |            |





218.49

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Joseph L. Morse Geriatric Center, Inc.

**FRVS** 

FRVS Status as of this Semester:

On Payback FRV [3]

| Began FRVS:            |            |
|------------------------|------------|
| Year of Phase-In/Full: |            |
| RS to Start Calcs:     | 1983/07    |
| Indexed Asset Value    | 13,836,267 |
| FRVS Base Asset:       | 3,420,000  |
| Occup Adj Factor:      | 0.9000     |
| ROE Factor             | 0.031880   |
|                        |            |

| Mortgage Information        |              |          |  |  |
|-----------------------------|--------------|----------|--|--|
| Amount: <b>3,590,000.00</b> |              |          |  |  |
| Type: Fixed [2]             |              |          |  |  |
| < 60% of Base:              | False        |          |  |  |
| Interest Rate:              | 9.7490       | <b>%</b> |  |  |
| Chase Rate:                 | 13.0000      | <b>%</b> |  |  |
| Amortization Rate:          | 9.7490       | <b>%</b> |  |  |
| Interest Only:              | <b>False</b> |          |  |  |
| Yearly Payment:             | 1,259,8      | 310      |  |  |

| Calculation of FRVS Per Diem |            |          |  |  |  |  |
|------------------------------|------------|----------|--|--|--|--|
| Tot                          | al Amount  | Per Diem |  |  |  |  |
| 80% Capital(1):              | 11,069,014 | 13.6966  |  |  |  |  |
| 20% ROE(2):                  | 2,767,253  | 0.9591   |  |  |  |  |
| Insurance Cost(3):           | 122,460    | 1.2424   |  |  |  |  |
| Taxes Cost(3):               | 0          | 0.0000   |  |  |  |  |
| Home Office(3):              | 0          | 0.0000   |  |  |  |  |
| Replacement(3&4):            | 903,756    | 0.0000   |  |  |  |  |
| Total FRVS PD:               |            | 15.8981  |  |  |  |  |

- (1) 80% Capital (\$11,069,014) amortized at 9.7490% for 20 years Principal & Interest of \$1,259,810 divided by annual available days (102,200) divided by Occup. Adj. (0.9000) = \$13.6966
- (2) 20% ROE (\$2,767,253) times the ROE factor (0.031880) divided by annual available days (102,200) divided by Occup. Adj. (0.9000) = \$0.9591
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |   |  |  |  |
|--|--|--|---|--|--|--|
| Components Cost FRVS MTA* Final Component                          |  |  |   |  |  |  |
| Operating  | 51.1535  | 51.1535  | 3.7360  | 47.4175  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 98.7725<br>58.6531<br>13.6500<br>0.3857<br>-0.1872 | 98.7725<br>58.6531<br>15.8981<br>0.1872<br>-0.1872 | 7.2139<br>4.2837<br>0.9969<br>0.0282<br>-0.0137 | 91.5586<br>54.3694<br>12.6531<br>0.3575<br>-0.1735 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 222 4274   | 224 4772   | 160450  | \$3.6260<br>\$8.6851                               |  |  |
| Totals   | 222.4276   | 224.4772   | 16.2450   | 218.4937   |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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### Florida Agency For Health Care Administration

215.56

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### TAYLOR CARE CENTER, INC.

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

| Provider Information Cost Report (CR)              |                            | Patient Days                      | Ratings Days       |           |
|--|----------------------------|-----------------------------------|--------------------|-----------|
| 6635 CHESTER AVE.                                  | 09/01/2009-08/31/2010      | Number of Beds: 120               | Superior:          | 0         |
| Jacksonville FL 32217                              | Days In CR 365             | Maximum: <b>43,800</b>            | Standard:          | 184       |
| County: Duval[16]                                  | First Used: <b>2011/01</b> | Max Annualized: 43,800            | Conditional:       | 0         |
| Region: North [1] Area: 4                          | Last Used: <b>2011/07</b>  | Total Patient: 39,942             | Total:             | 184       |
| Control Private Non-Profit [3]                     | Unaudited [3]              | Medicare: <b>6,440</b>            | Inflation          |           |
| Current Class North Large [2]                      | Initial CR? False          | Medicaid: <b>26,831</b>           | FY Index: 1.       | .21220353 |
| Class at 1/94: North Large [2]                     | Medicaid Utilization       | 67.17490%                         | Semester Index: 1. | .26086800 |
| Operating Ex > 18 months [1]                       | Occupancy:                 | 91.19178%                         |                    | .04014546 |
| Open Date: 9/1/1983                                | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    |                    | .01620550 |
| Acquired Date: 9/1/1983                            | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | · ·                | .16916514 |
| Entered Medicaid 9/1/1983                          | Low Occupancy Adjustr      | ment Factor: 114.97506%           |                    | .19750000 |
| Med # Active Date: 9/22/1983 Weighted Low Occ Adju |                            | ustment Factor: <b>100.00000%</b> |                    | .02423512 |
| Previous Med #                                     |                            |                                   |                    |           |
|  |                            |                                   | PS Target: 1.      | .02315072 |

|       | Rate Calculations   |           |           |           |          |     |           |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost  | 1,377,910 | 2,428,992 | 1,392,109 | 641,529  | 0   | 5,840,540 |
| 1a    | Audit Adjustments   |           |           |           |          |     |           |
| 2     | Cost Per Diem   | 51.3551   | 90.5293   | 51.8844   | 23.9100  |     | 217.6788  |
| 3     | Cost Per Diem Inflated  | 53.4168   | 92.7233   | 53.9673   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 53.4168   | 92.7233   | 53.9673   | 23.9100  |     | 224.0174  |
| 5a    | Interim Adjustment  |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 46.7208   |           | 49.2654   |          |     |           |
| 7     | Provider Target Rate  | 47.8024   |           | 50.4059   |          |     |           |
| 7a    | Interim Adjustment  |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings   | 47.7573   | 95.2206   | 58.5089   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 45.2463   |           | 53.4956   |          |     |           |
| 10    | Target Rate Class Ceiling   | 45.9795   |           | 54.3625   |          |     |           |
| 10a   | New Provider Target Limitation  |           |           |           |          |     |           |
| 10b   | Base for line 10a   |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 45.9795   | 92.7233   | 50.4059   | 13.6500  |     | 202.7587  |
| 12/13 | Medicaid Adjustment Rate  |           | 1.7916    | 0.9739    |          |     |           |
| 14    | Prospective Per Diem 11   | 45.9795   | 94.5149   | 51.3798   | 13.6500  |     | 205.5242  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





215.56

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### TAYLOR CARE CENTER, INC.

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 1/1/2004  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1983/07   |
| Indexed Asset Value    | 5,929,829 |
| FRVS Base Asset:       | 2,825,639 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.030420  |
|                        |           |

| Mortgage Information        |          |  |  |  |  |
|-----------------------------|----------|--|--|--|--|
| Amount: <b>3,000,000.00</b> |          |  |  |  |  |
| Type: Variable [            |          |  |  |  |  |
| < 60% of Base:              | False    |  |  |  |  |
| Interest Rate: 5.4080       |          |  |  |  |  |
| Chase Rate: <b>7.7500</b>   |          |  |  |  |  |
| Amortization Rate:          | 5.4080 % |  |  |  |  |
| Interest Only:              | False    |  |  |  |  |
| Yearly Payment:             | 388,637  |  |  |  |  |

| Calculation of FRVS Per Diem |                  |          |  |  |  |  |
|------------------------------|------------------|----------|--|--|--|--|
| -                            | Total Amount     | Per Diem |  |  |  |  |
| 80% Capital(1):              | 4,743,863        | 9.8589   |  |  |  |  |
| 20% ROE(2):                  | 1,185,966        | 0.9152   |  |  |  |  |
| Insurance Cost(3             | ): <b>43,280</b> | 1.0836   |  |  |  |  |
| Taxes Cost(3):               | 0                | 0.0000   |  |  |  |  |
| Home Office(3):              | 17,433           | 0.4365   |  |  |  |  |
| Replacement(3&               | (4): <b>0</b>    | 0.0000   |  |  |  |  |
| Total FRVS PD                | ):               | 12.2942  |  |  |  |  |

- (1) 80% Capital (\$4,743,863) amortized at 5.4080% for 20 years Principal & Interest of \$388,637 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.8589
- (2) 20% ROE (\$1,185,966) times the ROE factor (0.030420) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9152
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |                 | Used Per Bed Standard:   | 28,500    |  |
|--------------------------------|-----------------|--------------------------|-----------|--|
| Comparison Date:               | 10/1/1985       | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | parison Bed 120 | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 45.9795   | 45.9795   | 3.3581                     | 42.6214                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 94.5149<br>51.3798<br>13.6500<br>0.0000<br>0.0000 | 94.5149<br>51.3798<br>12.2942<br>0.0000<br>0.0000 | 6.9029<br>3.7525<br>0.8979 | 87.6120<br>47.6273<br>11.3963 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.6225<br>\$8.6851         |  |
| Totals   | 205.5242  | 204.1684  | 14.9114                    | 215.5646                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





222.36

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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]

|                                |                            |                                  | <u> </u>        |            |
|--------------------------------|----------------------------|----------------------------------|-----------------|------------|
| Provider Information           | Cost Report (CR)           | Patient Days                     | Ratings         | Days       |
| 4800 Nob Hill Road             | 01/01/2009-12/31/2009      | Number of Beds: 325              | Superior:       | 0          |
| Sunrise FL 33321               | Days In CR 365             | Maximum: 118,625                 | Standard:       | 184        |
| County: Broward[6]             | First Used: <b>2010/07</b> | Max Annualized: 118,625          |                 |            |
| Region: South[2] Area: 10      | Last Used: <b>2011/07</b>  | Total Patient: 77,577            | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>12,482</b>          | Inflat          | tion       |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: <b>50,421</b>          | FY Index:       | 1.19387802 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 64.99478%                        | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 65.39684%                        | Cost:           | 1.05611124 |
| Open Date: 6/1/1983            | Statewide Low Occupan      | recy Threshold: <b>79.31440%</b> | Target:         | 1.01620550 |
| Acquired Date: 6/1/1983        | Medicaid Low Occupan       | cy Threshold: <b>41.94060%</b>   | DC FY Index:    | 1.15950000 |
| Entered Medicaid 10/1/1983     | Low Occupancy Adjustr      | ment Factor: <b>82.45267%</b>    | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 10/7/1983   | Weighted Low Occ Adju      | ustment Factor: 100.0000%        | DC Inflation:   | 1.03277275 |
| Previous Med #                 |                            |                                  |                 |            |
|                                |                            |                                  | PS Target:      | 1.02315072 |
| 1                              | D / C                      | 1 1 /                            |                 |            |

|       | 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             | 30.9200   |     | 204.2143   |
| 3     | Cost Per Diem Inflated                    | 51.1266         | 74.8214             | 55.3793             |           |     |            |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |           |     |            |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 51.1266         | 74.8214             | 55.3793             | 30.9200   |     | 212.2473   |
| 5a    | Interim Adjustment                        |                 |                     |                     |           |     |            |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |           |     |            |
| 6     | Prior Semester: Provider Target Base      | 49.2362         |                     | 57.3037             |           |     |            |
| 7     | Provider Target Rate                      | 50.3761         |                     | 58.6303             |           |     |            |
| 7a    | Interim Adjustment                        |                 |                     |                     |           |     |            |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |           |     |            |
| 8     | Cost Based Class Ceilings                 | 51.5193         | 97.3713             | 64.0999             | 13.6500   |     |            |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378         |                     | 56.8989             |           |     |            |
| 10    | Target Rate Class Ceiling                 | 51.1535         |                     | 57.8210             |           |     |            |
| 10a   | New Provider Target Limitation            |                 |                     |                     |           |     |            |
| 10b   | Base for line 10a                         |                 |                     |                     |           |     |            |
| 11    | Lesser of 5,7,8,10, 10a                   | 50.3761         | 74.8214             | 55.3793             | 13.6500   |     | 194.2268   |
| 12/13 | Medicaid Adjustment Rate                  |                 | 1.2622              | 0.9342              |           |     |            |
| 14    | Prospective Per Diem 11                   | 50.3761         | 76.0836             | 56.3135             | 13.6500   |     | 196.4232   |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002    |     |            |





222.36

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Sunrise Health & Rehabilitation Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 10/1/1985  |
|-----------------------|------------|
| Year of Phase-In/ Ful | 1:         |
| RS to Start Calcs:    | 1983/01    |
| Indexed Asset Value   | 14,874,632 |
| FRVS Base Asset:      | 6,689,269  |
| Occup Adj Factor:     | 0.9000     |
| ROE Factor            | 0.029170   |
|                       |            |

| Mortgage Information |                             |          |  |  |  |  |
|----------------------|-----------------------------|----------|--|--|--|--|
| Amount:              | Amount: <b>7,500,000.00</b> |          |  |  |  |  |
| Type:                | Fixed [2]                   |          |  |  |  |  |
| < 60% of Base:       | False                       |          |  |  |  |  |
| Interest Rate:       | 16.3270                     | <b>%</b> |  |  |  |  |
| Chase Rate:          | 13.0000                     | <b>%</b> |  |  |  |  |
| Amortization Rate:   | 15.0000                     | <b>%</b> |  |  |  |  |
| Interest Only:       | False                       |          |  |  |  |  |
| Yearly Payment:      | 1,880,329                   |          |  |  |  |  |

| Calculation of FRVS Per Diem |                                 |          |  |  |  |
|------------------------------|---------------------------------|----------|--|--|--|
|                              | Total Amount                    | Per Diem |  |  |  |
| 80% Capital(1):              | 11,899,706                      | 17.6123  |  |  |  |
| 20% ROE(2):                  | 2,974,926                       | 0.8128   |  |  |  |
| Insurance Cost(              | (3): <b>311,880</b>             | 4.0203   |  |  |  |
| Taxes Cost(3):               | 472,237                         | 6.0873   |  |  |  |
| Home Office(3)               | 14,469                          | 0.1865   |  |  |  |
| Replacement(3                | <b>&amp;</b> 4): <b>415,417</b> | 0.0000   |  |  |  |
| Total FRVS P                 | D:                              | 28.7192  |  |  |  |

- (1) 80% Capital (\$11,899,706) amortized at 15.0000% for 20 years Principal & Interest of \$1,880,329 divided by annual available days (118,625) divided by Occup. Adj. (0.9000) = \$17.6123
- (2) 20% ROE (\$2,974,926) times the ROE factor (0.029170) divided by annual available days (118,625) divided by Occup. Adj. (0.9000) = \$0.8128
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 240         | Effective PBS Limitation | 6,840,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components   | nts Cost FRVS MTA* Final Component                |   |                            |                               |  |  |  |
| Operating  | 50.3761   | 50.3761   | 3.6792                     | 46.6969                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 76.0836<br>56.3135<br>13.6500<br>0.0000<br>0.0000 | 76.0836<br>56.3135<br>28.7192<br>0.0000<br>0.0000 | 5.5568<br>4.1129<br>2.0975 | 70.5268<br>52.2006<br>26.6217 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.6295<br>\$8.6851         |  |  |  |
| Totals   | 196.4232  | 211.4924  | 15.4464                    | 222.3606                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





193.17

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### AUBURNDALE OAKS HEALTHCARE CENTER

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

| Provider Information            | Cost Report (CR)           | Patient Days                      | Ratings         | Days       |
|---------------------------------|----------------------------|-----------------------------------|-----------------|------------|
| 919 Old Winter Haven Road       | 09/01/2009-08/31/2010      | Number of Beds: 120               | Superior:       | 0          |
| Auburndale FL 33823             | Days In CR 365             | Maximum: <b>43,800</b>            | Standard:       | 184        |
| County: Polk[53]                | First Used: <b>2011/07</b> | Max Annualized: 43,800            | Conditional:    | 0          |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient: 40,483             | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: 11,005                  | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>22,616</b>           | FY Index:       | 1.21220353 |
| Class at 1/94: South Large [4]  | Medicaid Utilization       | 55.86543%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 92.42694%                         | Cost:           | 1.04014546 |
| Open Date: 10/14/1983           | Statewide Low Occupar      | ncy Threshold: <b>79.31440%</b>   | Target:         | 1.01620550 |
| Acquired Date: 10/14/1983       | Medicaid Low Occupan       | cy Threshold: <b>41.94060%</b>    | DC FY Index:    | 1.16916514 |
| Entered Medicaid 10/14/1983     | Low Occupancy Adjusts      | ment Factor: 116.53235%           | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 10/14/1983   | Weighted Low Occ Adj       | ustment Factor: <b>100.00000%</b> | DC Inflation:   | 1.02423512 |
| Previous Med #                  |                            |                                   |                 |            |
|                                 |                            |                                   | PS Target:      | 1.02315072 |

|       |   |                 | Rate Calculations   |                     | •        |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,420,927       | 1,629,200           | 1,166,535           | 520,620  | 0   | 4,737,282 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 62.8284         | 72.0375             | 51.5801             | 23.0200  |     | 209.4660  |
| 3     | Cost Per Diem Inflated                    | 65.3507         | 73.7833             | 53.6508             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 65.3507         | 73.7833             | 53.6508             | 23.0200  |     | 215.8048  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 38.1473         |                     | 46.1145             |          |     |           |
| 7     | Provider Target Rate                      | 39.0304         |                     | 47.1821             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383         | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921         |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666         |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 39.0304         | 73.7833             | 47.1821             | 13.6500  |     | 173.6458  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 0.4869              | 0.3113              |          |     |           |
| 14    | Prospective Per Diem 11                   | 39.0304         | 74.2702             | 47.4934             | 13.6500  |     | 174.4440  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





193.17

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### AUBURNDALE OAKS HEALTHCARE CENTER

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1983/07   |
| Indexed Asset Value  | 5,863,486 |
| FRVS Base Asset:     | 3,420,000 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.030420  |
|                      |           |

| Mortgage Information |                             |          |  |  |  |  |
|----------------------|-----------------------------|----------|--|--|--|--|
| Amount:              | Amount: <b>3,500,000.00</b> |          |  |  |  |  |
| Type:                | Fixed [2]                   |          |  |  |  |  |
| < 60% of Base:       | False                       |          |  |  |  |  |
| Interest Rate:       | 14.5950                     | <b>%</b> |  |  |  |  |
| Chase Rate:          | 13.0000                     | <b>%</b> |  |  |  |  |
| Amortization Rate:   | 14.5950                     | <b>%</b> |  |  |  |  |
| Interest Only:       | False                       |          |  |  |  |  |
| Yearly Payment:      | 724,426                     |          |  |  |  |  |

| Calculation of FRVS Per Diem |                       |          |  |
|------------------------------|-----------------------|----------|--|
|                              | Total Amount          | Per Diem |  |
| 80% Capital(1):              | 4,690,789             | 18.3771  |  |
| 20% ROE(2):                  | 1,172,697             | 0.9050   |  |
| Insurance Cost(              | 3): <b>40,654</b>     | 1.0042   |  |
| Taxes Cost(3):               | 41,793                | 1.0324   |  |
| Home Office(3)               | 16,246                | 0.4013   |  |
| Replacement(38               | <b>§</b> 4): <b>0</b> | 0.0000   |  |
| Total FRVS P                 | D:                    | 21.7200  |  |

- (1) 80% Capital (\$4,690,789) amortized at 14.5950% for 20 years Principal & Interest of \$724,426 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$18.3771
- (2) 20% ROE (\$1,172,697) times the ROE factor (0.030420) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9050
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 39.0304   | 39.0304   | 2.8506                     | 36.1798                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 74.2702<br>47.4934<br>13.6500<br>0.0000<br>0.0000 | 74.2702<br>47.4934<br>21.7200<br>0.0000<br>0.0000 | 5.4243<br>3.4687<br>1.5863 | 68.8459<br>44.0247<br>20.1337 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 1711110   | 100 71 10   |                            | \$15.2986<br>\$8.6851         |  |
| Totals   | 174.4440  | 182.5140  | 13.3299                    | 193.1678                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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# Florida Agency For Health Care Administration

209.46

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Lakeside Health Center**

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

| Provider Information           | Cost Report (CR)           | Patient Days          |        | Ratings         | Days       |
|--------------------------------|----------------------------|-----------------------|--------|-----------------|------------|
| 2501 Australian Avenue         | 08/01/2009-07/31/2010      | Number of Beds: 1     | .07    | Superior:       | 0          |
| West Palm Beach FL 33407       | Days In CR 365             | Maximum:              | 39,055 | Standard:       | 184        |
| County: Palm Beach[50]         | First Used: <b>2011/01</b> | Max Annualized:       | 39,055 | Conditional:    | 0          |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient:        | 37,323 | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:             | 7,384  | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid:             | 26,893 | FY Index:       | 1.20943572 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 72.0                  | 05477% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 95.5                  | 56523% | Cost:           | 1.04252585 |
| Open Date: 1/1/1984            | Statewide Low Occupan      | cy Threshold: 79.3    | 31440% | Target:         | 1.01620550 |
| Acquired Date: 1/1/1984        | Medicaid Low Occupand      | cy Threshold: 41.9    | 94060% | DC FY Index:    | 1.16783181 |
| Entered Medicaid 1/1/1984      | Low Occupancy Adjustr      | ment Factor: 120.4    | 48913% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/1984    | Weighted Low Occ Adju      | ustment Factor: 100.0 | 00000% | DC Inflation:   | 1.02540451 |
| Previous Med # <b>205281</b>   |                            |                       |        |                 |            |
|                                |                            |                       |        | PS Target:      | 1.02315072 |

|       |   | R                | ate Calculations    |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,050,850        | 2,276,447           | 1,297,333           | 285,335  | 0   | 4,909,965 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 39.0752          | 84.6483             | 48.2405             | 10.6100  |     | 182.5740  |
| 3     | Cost Per Diem Inflated                    | 40.7369          | 86.7987             | 50.2920             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 40.7369          | 86.7987             | 50.2920             | 10.6100  |     | 188.4376  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 48.4529          |                     | 47.9568             |          |     |           |
| 7     | Provider Target Rate                      | 49.5746          |                     | 49.0670             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 40.7369          | 86.7987             | 49.0670             | 10.6100  |     | 187.2126  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.1536              | 1.2174              |          |     |           |
| 14    | Prospective Per Diem 11                   | 40.7369          | 88.9523             | 50.2844             | 10.6100  |     | 190.5836  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





209.46

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Lakeside Health Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1984/01   |
| Indexed Asset Value  | 5,244,035 |
| FRVS Base Asset:     | 2,760,297 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031040  |
|                      |           |

| Mortgage Information |           |          |  |
|----------------------|-----------|----------|--|
| Amount: 2,062,500.00 |           |          |  |
| Type:                | Fixed [2] |          |  |
| < 60% of Base:       | False     |          |  |
| Interest Rate:       | 10.1250   | <b>%</b> |  |
| Chase Rate:          | 13.0000   | <b>%</b> |  |
| Amortization Rate:   | 10.1250   | <b>%</b> |  |
| Interest Only:       | False     |          |  |
| Yearly Payment:      | 489,995   |          |  |

| Calculation of FRVS Per Diem |                    |          |  |
|------------------------------|--------------------|----------|--|
|                              | Total Amount       | Per Diem |  |
| 80% Capital(1):              | 4,195,228          | 13.9403  |  |
| 20% ROE(2):                  | 1,048,807          | 0.9262   |  |
| Insurance Cost(3             | ): <b>16,255</b>   | 0.4355   |  |
| Taxes Cost(3):               | 86,626             | 2.3210   |  |
| Home Office(3):              | 30,482             | 0.8167   |  |
| Replacement(3&               | 4): <b>129,791</b> | 0.0000   |  |
| Total FRVS PD                | ):                 | 18.4397  |  |

- (1) 80% Capital (\$4,195,228) amortized at 10.1250% for 20 years Principal & Interest of \$489,995 divided by annual available days (39,055) divided by Occup. Adj. (0.9000) = \$13.9403
- (2) 20% ROE (\$1,048,807) times the ROE factor (0.031040) divided by annual available days (39,055) divided by Occup. Adj. (0.9000) = \$0.9262
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| ſ | Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---|---------------------|-------------|--------------------------|-----------|--|
|   | Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed      | 97          | Effective PBS Limitation | 2,764,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |
|--|---|---|----------------------------|-----------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |
| Operating  | 40.7369   | 40.7369   | 2.9752                     | 37.7617                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 88.9523<br>50.2844<br>10.6100<br>0.0000<br>0.0000 | 88.9523<br>50.2844<br>18.4397<br>0.0000<br>0.0000 | 6.4967<br>3.6725<br>1.3467 | 82.4556<br>46.6119<br>17.0930     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 190,5836  | 198.4133  | 14.4911                    | \$16.8534<br>\$8.6851<br>209.4607 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



Previous Med#

# Florida Agency For Health Care Administration

219.48

DC Inflation:

**PS** Target:

1.02540451

1.02315072

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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 D         | Days      | Ratings         | Days       |
|--------------------------------|----------------------------|-------------------|-----------|-----------------|------------|
| 1999 Old Moultrie Road         | 08/01/2009-07/31/2010      | Number of Beds:   | 120       | Superior:       | 0          |
| St. Augustine FL 32806         | Days In CR 365             | Maximum:          | 43,800    | Standard:       | 184        |
| County: St Johns[55]           | First Used: <b>2011/01</b> | Max Annualized:   | 43,800    | Conditional:    | 0          |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient:    | 38,865    | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:         | 9,464     | Inflati         | on         |
| Current Class North Large [2]  | Initial CR? False          | Medicaid:         | 21,982    | FY Index:       | 1.20943572 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | :                 | 56.55989% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | :                 | 88.73287% | Cost:           | 1.04252585 |
| Open Date: 5/1/1984            | Statewide Low Occupan      | ncy Threshold:    | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 5/1/1984        | Medicaid Low Occupan       | cy Threshold:     | 41.94060% | DC FY Index:    | 1.16783181 |
| Entered Medicaid 5/1/1984      | Low Occupancy Adjusti      | ment Factor: 1    | 11.87485% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 5/8/1984    | Weighted Low Occ Adj       | ustment Factor: 1 | 00.00000% | DC Juffetion:   | 1.17730000 |

| Rate Calculations |   |           |           |           |          |     |           |
|-------------------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item              | Description                               | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1                 | Total Cost                                | 905,225   | 2,006,605 | 1,214,770 | 319,838  | 0   | 4,446,438 |
| 1a                | Audit Adjustments                         |           |           |           |          |     |           |
| 2                 | Cost Per Diem                             | 41.1803   | 91.2840   | 55.2620   | 14.5500  |     | 202.2763  |
| 3                 | Cost Per Diem Inflated                    | 42.9315   | 93.6030   | 57.6121   |          |     |           |
| 4                 | Low Occupancy Adjustment                  |           |           |           |          |     |           |
| 5                 | Occupancy Adjusted/Inflated Per Diem      | 42.9315   | 93.6030   | 57.6121   | 14.5500  |     | 208.6966  |
| 5a                | Interim Adjustment                        |           |           |           |          |     |           |
| 5b                | Interim Adjusted Per Diem                 |           |           |           |          |     |           |
| 6                 | Prior Semester: Provider Target Base      | 44.7602   |           | 48.9019   |          |     |           |
| 7                 | Provider Target Rate                      | 45.7964   |           | 50.0340   |          |     |           |
| 7a                | Interim Adjustment                        |           |           |           |          |     |           |
| 7b                | Interim Adjusted Provider Target Rate     |           |           |           |          |     |           |
| 8                 | Cost Based Class Ceilings                 | 47.7573   | 95.2206   | 58.5089   | 13.6500  |     |           |
| 9                 | Prior Semester: Class Ceiling Target Base | 45.2463   |           | 53.4956   |          |     |           |
| 10                | Target Rate Class Ceiling                 | 45.9795   |           | 54.3625   |          |     |           |
| 10a               | New Provider Target Limitation            |           |           |           |          |     |           |
| 10b               | Base for line 10a                         |           |           |           |          |     |           |
| 11                | Lesser of 5,7,8,10, 10a                   | 42.9315   | 93.6030   | 50.0340   | 13.6500  |     | 200.2185  |
| 12/13             | Medicaid Adjustment Rate                  |           | 0.6908    | 0.3692    |          |     |           |
| 14                | Prospective Per Diem 11                   | 42.9315   | 94.2938   | 50.4032   | 13.6500  |     | 201.2785  |
| 15                | H. 1. 10 (4) H. 1. 1. 1. 0. 7/1/2002      |           |           |           |          |     |           |





219.48

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Ponce de Leon Care Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 3/1/2004  |
|------------------------|-----------|
| Year of Phase-In/ Full | l:        |
| RS to Start Calcs:     | 1984/01   |
| Indexed Asset Value    | 5,770,272 |
| FRVS Base Asset:       | 3,007,294 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031040  |
|                        |           |

| Mortgage Int                | formation |  |  |  |
|-----------------------------|-----------|--|--|--|
| Amount: <b>3,600,000.00</b> |           |  |  |  |
| Type: <b>Fixed [2]</b>      |           |  |  |  |
| < 60% of Base:              | False     |  |  |  |
| Interest Rate:              | 12.6180 % |  |  |  |
| Chase Rate:                 | 13.0000 % |  |  |  |
| Amortization Rate:          | 12.6180 % |  |  |  |
| Interest Only:              | False     |  |  |  |
| Yearly Payment:             | 633,975   |  |  |  |
|                             |           |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |
|------------------------------|-----------|----------|--|--|
| Tota                         | al Amount | Per Diem |  |  |
| 80% Capital(1):              | 4,616,218 | 16.0826  |  |  |
| 20% ROE(2):                  | 1,154,054 | 0.9087   |  |  |
| Insurance Cost(3):           | 108,247   | 2.7852   |  |  |
| Taxes Cost(3):               | 42,147    | 1.0844   |  |  |
| Home Office(3):              | 68,692    | 1.7675   |  |  |
| Replacement(3&4):            | 64,472    | 0.0000   |  |  |
| Total FRVS PD:               |           | 22.6284  |  |  |

- (1) 80% Capital (\$4,616,218) amortized at 12.6180% for 20 years Principal & Interest of \$633,975 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$16.0826
- (2) 20% ROE (\$1,154,054) times the ROE factor (0.031040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9087
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |  |  |  |
| Operating  | 42.9315   | 42.9315   | 3.1355                     | 39.7960                       |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 94.2938<br>50.4032<br>13.6500<br>0.0000<br>0.0000 | 94.2938<br>50.4032<br>22.6284<br>0.0000<br>0.0000 | 6.8868<br>3.6812<br>1.6527 | 87.4070<br>46.7220<br>20.9757 |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$15.8939<br>\$8.6851         |  |  |  |  |
| Totals   | 201.2785  | 210.2569  | 15.3562                    | 219.4797                      |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



239.91

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Florida Club Care Center

**Type of Cost Report:Prospective [3]** Type of Cost:Actual[2] Type of Rate:Prospective[1]

| <b>Type of Ownership:</b> 1 | Private For profit [1] | CHOW Status based on t | this Cost Report: No Change[1] |
|-----------------------------|------------------------|------------------------|--------------------------------|
|                             |                        |                        |                                |

| Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change[1] |   |  |                   |            |                 |            |
|---|---|--|-------------------|------------|-----------------|------------|
| Provider Information  | Cost Report (CR                               | )  | Patient Days      |            | Ratings Days    |            |
| 220 Sierra Drive  | 08/01/2008-07/31/2                            | 2009 Numbe   | r of Beds:        | 180        | Superior:       | 0          |
| Miami FL 33179  | Days In CR                                    | 365 Maxim  | um:               | 65,700     | Standard:       | 184        |
| County: Dade[13]  | First Used: 2010                              | / <b>07</b> Max A  | nnualized:        | 65,700     | Conditional:    | 0          |
| Region: South[2] Area: 11   | Last Used: 2011                               | / <b>07</b> Total F                                      | atient:           | 44,808     | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]                                 | Medica   | re:               | 612        | Inflat          | ion        |
| Current Class South Large [4]   | Initial CR? False                             | Medica   | id:               | 42,731     | FY Index:       | 1.18536552 |
| Class at 1/94: South Large [4]  | Medicaid Utiliza                              | tion   | 95.               | 36467%     | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]  | Occupancy:                                    |  | 68.               | 20092%     | Cost:           | 1.06369553 |
| Open Date: 9/1/1984   | Statewide Low (                               | Occupancy Thre   | shold: <b>79.</b> | 31440%     | Target:         | 1.01620550 |
| Acquired Date: 9/1/1984   | Medicaid Low C                                | Medicaid Low Occupancy Threshold: 41.94060% DC FY Index: |                   | •          | 1.15216426      |            |
| Entered Medicaid 9/1/1984   | Low Occupancy                                 | Adjustment Fac   | tor: <b>85.</b>   | 98806%     | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 9/1/1984   | Weighted Low Occ Adjustment Factor: 100 0000% |  | DC Inflation:     | 1.03934833 |                 |            |
| Previous Med #  |   |  |                   |            |                 |            |
|   |   |  |                   |            | PS Target:      | 1.02315072 |
|   | Rate Calculations                             |  |                   |            |                 |            |
| Item Description  | Operating                                     | Direct   | InDirect          | Propert    | y ROE           | Totals     |
| 1 Total Cost  | 1,776,473                                     | 4,245,493  | 2,381,093         | 761,8      | 394 0           | 9,164,953  |

|       | 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   | 17.8300  |     | 214.4801  |
| 3     | Cost Per Diem Inflated   | 44.2214   | 103.2633  | 59.2721   |          |     |           |
| 4     | Low Occupancy Adjustment   |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 44.2214   | 103.2633  | 59.2721   | 17.8300  |     | 224.5868  |
| 5a    | Interim Adjustment   |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 42.6323   |           | 61.1110   |          |     |           |
| 7     | Provider Target Rate   | 43.6193   |           | 62.5258   |          |     |           |
| 7a    | Interim Adjustment   |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings  | 51.5193   | 97.3713   | 64.0999   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 50.3378   |           | 56.8989   |          |     |           |
| 10    | Target Rate Class Ceiling  | 51.1535   |           | 57.8210   |          |     |           |
| 10a   | New Provider Target Limitation   |           |           |           |          |     |           |
| 10b   | Base for line 10a  |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 43.6193   | 97.3713   | 57.8210   | 13.6500  |     | 212.4616  |
| 12/13 | Medicaid Adjustment Rate   |           | 4.3817    | 2.6019    |          |     |           |
| 14    | Prospective Per Diem 11  | 43.6193   | 101.7530  | 60.4229   | 13.6500  |     | 219.4452  |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





239.91

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Florida Club Care Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 10/1/1998 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1984/07   |
| Indexed Asset Value   | 8,813,775 |
| FRVS Base Asset:      | 5,130,000 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031150  |
|                       |           |

| Mortgage Information |           |          |  |  |
|----------------------|-----------|----------|--|--|
| Amount:              | 6,469,400 | 0.00     |  |  |
| Type: Fixed [2]      |           |          |  |  |
| < 60% of Base:       | False     |          |  |  |
| Interest Rate:       | 11.6500   | <b>%</b> |  |  |
| Chase Rate:          | 13.0000   | <b>%</b> |  |  |
| Amortization Rate:   | 11.6500   | <b>%</b> |  |  |
| Interest Only:       | False     |          |  |  |
| Yearly Payment:      | 911,0     | 91       |  |  |

| Calculation of FRVS Per Diem |                   |          |  |  |  |  |
|------------------------------|-------------------|----------|--|--|--|--|
| Т                            | otal Amount       | Per Diem |  |  |  |  |
| 80% Capital(1):              | 7,051,020         | 15.4083  |  |  |  |  |
| 20% ROE(2):                  | 1,762,755         | 0.9286   |  |  |  |  |
| Insurance Cost(3)            | 51,296            | 1.1448   |  |  |  |  |
| Taxes Cost(3):               | 164,273           | 3.6662   |  |  |  |  |
| Home Office(3):              | 6,661             | 0.1487   |  |  |  |  |
| Replacement(3&4              | 4): <b>74,980</b> | 0.0000   |  |  |  |  |
| Total FRVS PD:               | •                 | 21.2966  |  |  |  |  |

- (1) 80% Capital (\$7,051,020) amortized at 11.6500% for 20 years Principal & Interest of \$911,091 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$15.4083
- (2) 20% ROE (\$1,762,755) times the ROE factor (0.031150) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.9286
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 180         | Effective PBS Limitation | 5,130,000 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS    |  |                            |                               |  |  |
|--|--|--|----------------------------|-------------------------------|--|--|
| Components   | Cost   | Cost FRVS MTA* Final Component                     |                            |                               |  |  |
| Operating  | 43.6193  | 43.6193  | 3.1857                     | 40.4336                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 101.7530<br>60.4229<br>13.6500<br>0.0000<br>0.0000 | 101.7530<br>60.4229<br>21.2966<br>0.0000<br>0.0000 | 7.4316<br>4.4130<br>1.5554 | 94.3214<br>56.0099<br>19.7412 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 210 4452   | 227 0010   | 16.5055                    | \$20.7230<br>\$8.6851         |  |  |
| Totals   | 219.4452   | 227.0918   | 16.5857                    | 239.9142                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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### Florida Agency For Health Care Administration

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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### 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]

| D :1 I C ::                     | C + P + (CP)                                  |                   |           |                 | D          |  |
|---------------------------------|---|-------------------|-----------|-----------------|------------|--|
| Provider Information            | Cost Report (CR)                              | Patient Days      |           | Ratings Days    |            |  |
| 255 - 59 STREET NORTH           | 07/01/2009-06/30/2010                         | Number of Beds:   | 180       | Superior:       | 0          |  |
| St. Petersburg FL 33710         | Days In CR 365                                | Maximum:          | 65,700    | Standard:       | 184        |  |
| County: Pinellas[52]            | First Used: <b>2011/01</b>                    | Max Annualized:   | 65,700    | Conditional:    | 0          |  |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>                     | Total Patient:    | 61,455    | Total:          | 184        |  |
| Control Private Non-Profit [3]  | Unaudited [3]                                 | Medicare:         | 7,153     | Inflat          | ion        |  |
| Current Class Central Large [6] | Initial CR? False                             | Medicaid:         | 43,000    | FY Index:       | 1.20667423 |  |
| Class at 1/94: North Large [2]  | Medicaid Utilization                          |                   | 69.96990% | Semester Index: | 1.26086800 |  |
| Operating Ex > 18 months [1]    | Occupancy:                                    |                   | 93.53881% | Cost:           | 1.04491168 |  |
| Open Date: 7/1/1985             | Statewide Low Occupancy Threshold:            |                   | 79.31440% | Target:         | 1.01620550 |  |
| Acquired Date: 7/1/1985         | equired Date: 7/1/1985 Medicaid Low Occupancy |                   | 41.94060% | DC FY Index:    | 1.16650000 |  |
| Entered Medicaid 7/1/1985       | Low Occupancy Adjusti                         | ment Factor: 1    | 17.93422% | DC Sem Index:   | 1.19750000 |  |
| Med # Active Date: 7/1/1985     | Weighted Low Occ Adju                         | ustment Factor: 1 | 00.00000% | DC Inflation:   | 1.02657523 |  |
| Previous Med #                  |   |                   |           |                 | 1.0205/525 |  |
|                                 |   |                   |           | PS Target:      | 1.02315072 |  |
|                                 | D + C 1 1 1                                   |                   |           |                 |            |  |

|       | Rate Calculations                         |           |           |           |          |        |           |
|-------|---|-----------|-----------|-----------|----------|--------|-----------|
| Item  | Description                               | Operating | Direct    | InDirect  | Property | ROE    | Totals    |
| 1     | Total Cost                                | 1,949,725 | 4,020,534 | 2,479,900 | 937,830  | 698    | 9,388,687 |
| 1a    | Audit Adjustments                         |           |           |           |          |        |           |
| 2     | Cost Per Diem                             | 45.3424   | 93.5008   | 57.6721   | 21.8100  | 0.0162 | 218.3415  |
| 3     | Cost Per Diem Inflated                    | 47.3788   | 95.9856   | 60.2623   |          |        |           |
| 4     | Low Occupancy Adjustment                  |           |           |           |          |        |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 47.3788   | 95.9856   | 60.2623   | 21.8100  | 0.0162 | 225.4529  |
| 5a    | Interim Adjustment                        |           |           |           |          |        |           |
| 5b    | Interim Adjusted Per Diem                 |           |           |           |          |        |           |
| 6     | Prior Semester: Provider Target Base      | 48.6560   |           | 66.4162   |          |        |           |
| 7     | Provider Target Rate                      | 49.7824   |           | 67.9538   |          |        |           |
| 7a    | Interim Adjustment                        |           |           |           |          |        |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |           |          |        |           |
| 8     | Cost Based Class Ceilings                 | 49.6383   | 96.2960   | 61.3044   | 13.6500  |        |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921   |           | 55.1439   |          |        |           |
| 10    | Target Rate Class Ceiling                 | 48.5666   |           | 56.0375   |          |        |           |
| 10a   | New Provider Target Limitation            |           |           |           |          |        |           |
| 10b   | Base for line 10a                         |           |           |           |          |        |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 47.3788   | 95.9856   | 56.0375   | 13.6500  | 0.0162 | 213.0681  |
| 12/13 | Medicaid Adjustment Rate                  |           | 2.1564    | 1.2589    |          |        |           |
| 14    | Prospective Per Diem 11                   | 47.3788   | 98.1420   | 57.2964   | 13.6500  | 0.0162 | 216.4834  |
| 15    | 11 1 10 4 1 1 1 1 0 7/1/0000              |           |           |           |          |        |           |





227.92

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### BERNARD L. SAMSON NURSING CENTER

#### **FRVS**

FRVS Status as of this Semester:

On Payback FRV [3]

| Began FRVS:             |           |
|-------------------------|-----------|
| Year of Phase-In/ Full: |           |
| RS to Start Calcs:      | 1985/07   |
| Indexed Asset Value     | 8,878,384 |
| FRVS Base Asset:        | 3,420,000 |
| Occup Adj Factor:       | 0.9000    |
| ROE Factor              | 0.031560  |
|                         |           |

| Mortgage Information    |             |          |  |  |  |
|-------------------------|-------------|----------|--|--|--|
| Amount: 10,329,070.00   |             |          |  |  |  |
| Type:                   | Variable [3 | 1        |  |  |  |
| < 60% of Base:          | False       |          |  |  |  |
| Interest Rate:          | 4.6418      | <b>%</b> |  |  |  |
| Chase Rate:             | 8.1936      | <b>%</b> |  |  |  |
| Amortization Rate:      | 4.6418      | <b>%</b> |  |  |  |
| Interest Only:          | False       |          |  |  |  |
| Yearly Payment: 545,769 |             |          |  |  |  |

| Calculation of     | of FRVS Per | Diem     |
|--------------------|-------------|----------|
| Tot                | al Amount   | Per Diem |
| 80% Capital(1):    | 7,102,707   | 9.2300   |
| 20% ROE(2):        | 1,775,677   | 0.9477   |
| Insurance Cost(3): | 93,512      | 1.5216   |
| Taxes Cost(3):     | 0           | 0.0000   |
| Home Office(3):    | 0           | 0.0000   |
| Replacement(3&4):  | 123,151     | 0.0000   |
| Total FRVS PD:     |             | 11.6993  |

- (1) 80% Capital (\$7,102,707) amortized at 4.6418% for 20 years Principal & Interest of \$545,769 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$9.2300
- (2) 20% ROE (\$1,775,677) times the ROE factor (0.031560) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.9477
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| · / I                |             |                          |           |  |
|----------------------|-------------|--------------------------|-----------|--|
| Per Bed Standard Der | termination | Used Per Bed Standard:   | 28,500    |  |
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                                      |   |  |
|--|---|---|--------------------------------------|---|--|
| Components   | S Cost FRVS MTA* Final Component                  |   |                                      |   |  |
| Operating  | 47.3788   | 47.3788   | 3.4603                               | 43.9185                                 |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 98.1420<br>57.2964<br>13.6500<br>0.0162<br>0.0000 | 98.1420<br>57.2964<br>11.6993<br>0.0000<br>0.0000 | 7.1678<br>4.1847<br>0.9969<br>0.0012 | 90.9742<br>53.1117<br>12.6531<br>0.0150 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 217.4924  | 214.517.5   | 17.0100                              | \$18.5646<br>\$8.6851                   |  |
| Totals   | 216.4834  | 214.5165  | 15.8109                              | 227.9222                                |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





218.39

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### 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]

| <u> </u>                       | - 1-1                      |                                 | 8-1 1              |          |
|--------------------------------|----------------------------|---------------------------------|--------------------|----------|
| Provider Information           | Cost Report (CR)           | Patient Days                    | Ratings Day        | S        |
| 1230 South Old Dixie Highwa    | 10/01/2009-09/30/2010      | Number of Beds: 120             | Superior:          | 184      |
| Jupiter FL 33458               | Days In CR 365             | Maximum: 43,80                  | O Standard:        | 0        |
| County: Palm Beach[50]         | First Used: <b>2011/07</b> | Max Annualized: 43,80           |                    | 0        |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient: 36,98            | 7 Total:           | 184      |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare: 14,50                 | 2 Inflation        |          |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: 17,01                 | 5 FY Index: 1.2    | 21497768 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 46.002659                       | Semester Index: 1. | 26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 84.44521                        | 0/                 | 03777050 |
| Open Date: 1/1/1974            | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> ° | 0/_                | 01620550 |
| Acquired Date: 6/1/1976        | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> ° | 0/2                | 17050000 |
| Entered Medicaid 1/1/1974      | Low Occupancy Adjustr      | ment Factor: 106.46895          | 0/6                | 19750000 |
| Med # Active Date: 9/5/1984    | Weighted Low Occ Adju      | ustment Factor: 100.00000       | 2/6                | 02306707 |
| Previous Med # <b>204323</b>   |                            |                                 |                    |          |
|                                |                            |                                 | PS Target: 1.      | 02315072 |

|       |   | R         | ate Calculations |          |          |     |           |
|-------|---|-----------|------------------|----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct           | InDirect | Property | ROE | Totals    |
| 1     | Total Cost  | 754,416   | 1,864,493        | 951,008  | 182,571  | 0   | 3,752,488 |
| 1a    | Audit Adjustments   |           |                  |          |          |     |           |
| 2     | Cost Per Diem   | 44.3383   | 109.5794         | 55.8923  | 10.7300  |     | 220.5400  |
| 3     | Cost Per Diem Inflated  | 46.0130   | 112.1071         | 58.0034  |          |     |           |
| 4     | Low Occupancy Adjustment  |           |                  |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 46.0130   | 112.1071         | 58.0034  | 10.7300  |     | 226.8535  |
| 5a    | Interim Adjustment  |           |                  |          |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |                  |          |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 57.7718   |                  | 60.3367  |          |     |           |
| 7     | Provider Target Rate  | 59.1093   |                  | 61.7335  |          |     |           |
| 7a    | Interim Adjustment  |           |                  |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |                  |          |          |     |           |
| 8     | Cost Based Class Ceilings   | 51.5193   | 97.3713          | 64.0999  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 50.3378   |                  | 56.8989  |          |     |           |
| 10    | Target Rate Class Ceiling   | 51.1535   |                  | 57.8210  |          |     |           |
| 10a   | New Provider Target Limitation  |           |                  |          |          |     |           |
| 10b   | Base for line 10a   |           |                  |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 46.0130   | 97.3713          | 57.8210  | 10.7300  |     | 211.9353  |
| 12/13 | Medicaid Adjustment Rate  |           |                  |          |          |     |           |
| 14    | Prospective Per Diem 11   | 46.0130   | 97.3713          | 57.8210  | 10.7300  |     | 211.9353  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                  |          |          |     |           |





218.39

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Jupiter Medical Center Pavilion, Inc.**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1976/01   |
| Indexed Asset Value  | 5,507,349 |
| FRVS Base Asset:     | 3,420,000 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029580  |
|                      |           |

| Mortgage In:       | Mortgage Information |          |  |  |  |
|--------------------|----------------------|----------|--|--|--|
| Amount:            | 2,566,518            | 8.00     |  |  |  |
| Type:              | Fixed [2]            |          |  |  |  |
| < 60% of Base:     | False                |          |  |  |  |
| Interest Rate:     | 5.7500               | <b>%</b> |  |  |  |
| Chase Rate:        | 13.0000              | <b>%</b> |  |  |  |
| Amortization Rate: | 5.7500               | <b>%</b> |  |  |  |
| Interest Only:     | False                |          |  |  |  |
| Yearly Payment:    | 371,1                | 195      |  |  |  |

| Calculation      | on of FRVS Per     | Diem Diem |
|------------------|--------------------|-----------|
|                  | Total Amount       | Per Diem  |
| 80% Capital(1):  | 4,405,879          | 9.4164    |
| 20% ROE(2):      | 1,101,470          | 0.8265    |
| Insurance Cost(3 | 36,532             | 0.9877    |
| Taxes Cost(3):   | 512                | 0.0138    |
| Home Office(3):  | : 0                | 0.0000    |
| Replacement(38   | (24): <b>8,990</b> | 0.0000    |
| Total FRVS PI    | <b>)</b> :         | 11.2444   |

- (1) 80% Capital (\$4,405,879) amortized at 5.7500% for 20 years Principal & Interest of \$371,195 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.4164
- (2) 20% ROE (\$1,101,470) times the ROE factor (0.029580) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8265
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Ì | Per Bed Standard Det | ermination | Used Per Bed Standard:          | 28,500    | - |
|---|----------------------|------------|---------------------------------|-----------|---|
|   | Comparison Date:     | 10/1/1985  | Current RS PBS:                 | 49,593    |   |
|   | Comparison Bed       | 120        | <b>Effective PBS Limitation</b> | 3,420,000 |   |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |
|--|---|---|----------------------------|-----------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |
| Operating  | 46.0130   | 46.0130   | 3.3606                     | 42.6524                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 97.3713<br>57.8210<br>10.7300<br>0.0000<br>0.0000 | 97.3713<br>57.8210<br>11.2444<br>0.0000<br>0.0000 | 7.1115<br>4.2230<br>0.8212 | 90.2598<br>53.5980<br>10.4232     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 211.9353  | 212.4497  | 15.5163                    | \$12.7723<br>\$8.6851<br>218.3908 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



THE STATE OF THE S

# Florida Agency For Health Care Administration

197.93

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### 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]

| Type of Ownership. I fivate For pro | ont [1] CHOW Status baseu  | on this Cost Repor | t. 140 Change | 1               |            |
|-------------------------------------|----------------------------|--------------------|---------------|-----------------|------------|
| Provider Information                | Cost Report (CR)           | Patient 1          | Days          | Ratings         | Days       |
| 13900 NE 3rd Court                  | 09/01/2009-08/31/2010      | Number of Beds:    | 240           | Superior:       | 0          |
| North Miami FL 33161                | Days In CR 365             | Maximum:           | 87,600        | Standard:       | 184        |
| County: Dade[13]                    | First Used: <b>2011/01</b> | Max Annualized:    | 87,600        | Conditional:    | 0          |
| Region: South[2] Area: 11           | Last Used: <b>2011/07</b>  | Total Patient:     | 79,644        | Total:          | 184        |
| Control Private For profit [1]      | Unaudited [3]              | Medicare:          | 4,586         | Inflat          | ion        |
| Current Class South Large [4]       | Initial CR? False          | Medicaid:          | 62,133        | FY Index:       | 1.21220353 |
| Class at 1/94: South Large [4]      | Medicaid Utilization       |                    | 78.01341%     | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]        | Occupancy:                 |                    | 90.91781%     | Cost:           | 1.04014546 |
| Open Date: <b>8/1/1985</b>          | Statewide Low Occupan      | cy Threshold:      | 79.31440%     | Target:         | 1.01620550 |
| Acquired Date: 8/1/1985             | Medicaid Low Occupan       | cy Threshold:      | 41.94060%     | DC FY Index:    | 1.16916514 |
| Entered Medicaid 8/1/1985           | Low Occupancy Adjusti      | ment Factor:       | 114.62964%    | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 8/22/1985        | Weighted Low Occ Adj       | ustment Factor:    | 100.00000%    | DC Inflation:   | 1.02423512 |
| Previous Med #                      |                            |                    |               |                 |            |
|                                     |                            |                    |               | PS Target:      | 1.02315072 |

|       |   | I         | Rate Calculations |           |           |     |            |
|-------|---|-----------|-------------------|-----------|-----------|-----|------------|
| Item  | Description   | Operating | Direct            | InDirect  | Property  | ROE | Totals     |
| 1     | Total Cost  | 2,173,165 | 5,358,139         | 3,114,272 | 1,102,239 | 0   | 11,747,815 |
| 1a    | Audit Adjustments   |           |                   |           |           |     |            |
| 2     | Cost Per Diem   | 34.9760   | 86.2366           | 50.1227   | 17.7400   |     | 189.0753   |
| 3     | Cost Per Diem Inflated  | 36.3801   | 88.3266           | 52.1349   |           |     |            |
| 4     | Low Occupancy Adjustment  |           |                   |           |           |     |            |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 36.3801   | 88.3266           | 52.1349   | 17.7400   |     | 194.5816   |
| 5a    | Interim Adjustment  |           |                   |           |           |     |            |
| 5b    | Interim Adjusted Per Diem   |           |                   |           |           |     |            |
| 6     | Prior Semester: Provider Target Base  | 40.1320   |                   | 53.7499   |           |     |            |
| 7     | Provider Target Rate  | 41.0611   |                   | 54.9942   |           |     |            |
| 7a    | Interim Adjustment  |           |                   |           |           |     |            |
| 7b    | Interim Adjusted Provider Target Rate   |           |                   |           |           |     |            |
| 8     | Cost Based Class Ceilings   | 51.5193   | 97.3713           | 64.0999   | 13.6500   |     |            |
| 9     | Prior Semester: Class Ceiling Target Base   | 50.3378   |                   | 56.8989   |           |     |            |
| 10    | Target Rate Class Ceiling   | 51.1535   |                   | 57.8210   |           |     |            |
| 10a   | New Provider Target Limitation  |           |                   |           |           |     |            |
| 10b   | Base for line 10a   |           |                   |           |           |     |            |
| 11    | Lesser of 5,7,8,10, 10a   | 36.3801   | 88.3266           | 52.1349   | 13.6500   |     | 190.4916   |
| 12/13 | Medicaid Adjustment Rate  |           | 2.7836            | 1.6430    |           |     |            |
| 14    | Prospective Per Diem 11   | 36.3801   | 91.1102           | 53.7779   | 13.6500   |     | 194.9182   |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                   |           |           |     |            |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Claridge House

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 8/1/2002  |
|------------------------|-----------|
| Year of Phase-In/ Full | l:        |
| RS to Start Calcs:     | 1985/07   |
| Indexed Asset Value    | 9,138,011 |
| FRVS Base Asset:       | 5,041,736 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.030420  |
|                        |           |

| Mortgage Information        |           |          |  |
|-----------------------------|-----------|----------|--|
| Amount: <b>3,735,600.00</b> |           |          |  |
| Type:                       | Fixed [2] |          |  |
| < 60% of Base:              | False     |          |  |
| Interest Rate:              | 12.5000 % |          |  |
| Chase Rate:                 | 12.5000 % |          |  |
| Amortization Rate:          | 12.5000   | <b>%</b> |  |
| Interest Only:              | False     |          |  |
| Yearly Payment:             | 996,678   |          |  |

| Calculation of FRVS Per Diem |                     |          |  |  |
|------------------------------|---------------------|----------|--|--|
|                              | Total Amount        | Per Diem |  |  |
| 80% Capital(1):              | 7,310,409           | 12.6418  |  |  |
| 20% ROE(2):                  | 1,827,602           | 0.7052   |  |  |
| Insurance Cost(3             | 3): <b>217,024</b>  | 2.7249   |  |  |
| Taxes Cost(3):               | 166,694             | 2.0930   |  |  |
| Home Office(3):              | : 0                 | 0.0000   |  |  |
| Replacement(3&               | 24): <b>146,949</b> | 0.0000   |  |  |
| Total FRVS PI                | <b>)</b> :          | 18.1649  |  |  |

- (1) 80% Capital (\$7,310,409) amortized at 12.5000% for 20 years Principal & Interest of \$996,678 divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$12.6418
- (2) 20% ROE (\$1,827,602) times the ROE factor (0.030420) divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$0.7052
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| <u> </u>             |             | <u>,                                     </u> |           |  |
|----------------------|-------------|---|-----------|--|
| Per Bed Standard Der | termination | Used Per Bed Standard:                        | 28,500    |  |
| Comparison Date:     | 10/1/1985   | Current RS PBS:                               | 49,593    |  |
| Comparison Bed       | 240         | Effective PBS Limitation                      | 6,840,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                  |  |
|--|---|---|----------------------------|----------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                  |  |
| Operating  | 36.3801   | 36.3801   | 2.6570                     | 33.7231                          |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 91.1102<br>53.7779<br>13.6500<br>0.0000<br>0.0000 | 91.1102<br>53.7779<br>18.1649<br>0.0000<br>0.0000 | 6.6543<br>3.9277<br>1.3267 | 84.4559<br>49.8502<br>16.8382    |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 194.9182  | 199.4331  | 14.5657                    | \$4.3728<br>\$8.6851<br>197.9253 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



THE STATE OF THE S

# Florida Agency For Health Care Administration

182.39

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Westminster Towers**

Type of Cost Report:Prospective [3] Type of Cost:Actual [2] Type of Rate:Prospective [1]

| Provider Information                          | Cost Report (CR)                       | Patient Days           |              | Ratings 1                 | Days       |
|---|--|------------------------|--------------|---------------------------|------------|
| 70 West Lucerne Circle                        | 04/01/2009-03/31/2010                  | Number of Beds: 120    |              | Superior:                 | 0          |
| Orlando FL 32801                              | Days In CR 365                         |                        | ,800         | Standard:<br>Conditional: | 184<br>0   |
| County: Orange[48] Region: Central[3] Area: 7 | First Used: 2011/01 Last Used: 2011/07 |                        | ,800<br>,049 | Total:                    | 184        |
| Control Private Non-Profit [3]                | Unaudited [3]                          | Medicare: 5            | ,549         | Inflati                   | on         |
| Current Class Central Large [6]               | Initial CR? False                      |                        | ,367         | FY Index:                 | 1.19877414 |
| Class at 1/94: North Large [2]                | Medicaid Utilization                   | 44.474                 |              | Semester Index:           | 1.26086800 |
| Operating Ex > 18 months [1]                  | Occupancy:                             | 89.152                 |              | Cost:                     | 1.05179780 |
| Open Date: 2/1/1984                           | Statewide Low Occupan                  | •                      |              | Target:                   | 1.01620550 |
| Acquired Date: 2/1/1984                       | Medicaid Low Occupand                  | •                      |              | DC FY Index:              | 1.16300000 |
| Entered Medicaid 7/26/1985                    | Low Occupancy Adjustr                  |                        |              | DC Sem Index:             | 1.19750000 |
| Med # Active Date: 7/26/1985                  | Weighted Low Occ Adju                  | stment Factor: 100.000 | 00%          | DC Inflation:             | 1.02966466 |
| Previous Med #                                |  |                        |              | PS Target:                | 1.02315072 |
|   | Rate Ca                                | lculations             |              |                           |            |

|       |  | 1,        | ate carearations |           |          |     |           |
|-------|--|-----------|------------------|-----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct           | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost   | 818,044   | 1,208,629        | 1,103,238 | 175,928  | 0   | 3,305,839 |
| 1a    | Audit Adjustments  |           |                  |           |          |     |           |
| 2     | Cost Per Diem  | 47.1034   | 69.5934          | 63.5250   | 10.1300  |     | 190.3518  |
| 3     | Cost Per Diem Inflated   | 49.5433   | 71.6579          | 66.8155   |          |     |           |
| 4     | Low Occupancy Adjustment   |           |                  |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 49.5433   | 71.6579          | 66.8155   | 10.1300  |     | 198.1467  |
| 5a    | Interim Adjustment   |           |                  |           |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |                  |           |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 43.7105   |                  | 68.2533   |          |     |           |
| 7     | Provider Target Rate   | 44.7224   |                  | 69.8334   |          |     |           |
| 7a    | Interim Adjustment   |           |                  |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |                  |           |          |     |           |
| 8     | Cost Based Class Ceilings  | 49.6383   | 96.2960          | 61.3044   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 47.7921   |                  | 55.1439   |          |     |           |
| 10    | Target Rate Class Ceiling  | 48.5666   |                  | 56.0375   |          |     |           |
| 10a   | New Provider Target Limitation   |           |                  |           |          |     |           |
| 10b   | Base for line 10a  |           |                  |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 44.7224   | 71.6579          | 56.0375   | 10.1300  |     | 182.5478  |
| 12/13 | Medicaid Adjustment Rate   |           |                  |           |          |     |           |
| 14    | Prospective Per Diem 11  | 44.7224   | 71.6579          | 56.0375   | 10.1300  |     | 182.5478  |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                  |           |          |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| ** 7   |       | , r                                     | •       |
|--------|-------|---|---------|
| Wes    | tmine | ster i                                  | Towers  |
| * * C3 |       | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 1011613 |

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 12/1/1999 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1984/01   |
| Indexed Asset Value  | 4,576,801 |
| FRVS Base Asset:     | 3,420,000 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.030830  |
|                      |           |

| Mortgage Information |           |          |  |
|----------------------|-----------|----------|--|
| Amount: 5,075,000.00 |           |          |  |
| Type:                | Fixed [2] |          |  |
| < 60% of Base:       | False     |          |  |
| Interest Rate:       | 12.0000   | <b>%</b> |  |
| Chase Rate:          | 13.0000 % |          |  |
| Amortization Rate:   | 12.0000   | <b>%</b> |  |
| Interest Only:       | False     |          |  |
| Yearly Payment:      | 483,788   |          |  |

| Calculation of FRVS Per Diem |                     |          |  |  |
|------------------------------|---------------------|----------|--|--|
| Te                           | otal Amount         | Per Diem |  |  |
| 80% Capital(1):              | 3,661,441           | 12.2727  |  |  |
| 20% ROE(2):                  | 915,360             | 0.7159   |  |  |
| Insurance Cost(3):           | 55,503              | 1.4214   |  |  |
| Taxes Cost(3):               | 0                   | 0.0000   |  |  |
| Home Office(3):              | 21,994              | 0.5632   |  |  |
| Replacement(3&4              | (a): <b>184,129</b> | 0.0000   |  |  |
| Total FRVS PD:               |                     | 14.9732  |  |  |

- (1) 80% Capital (\$3,661,441) amortized at 12.0000% for 20 years Principal & Interest of \$483,788 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.2727
- (2) 20% ROE (\$915,360) times the ROE factor (0.030830) divided by annual available days (43,800) 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

| Ì | Per Bed Standard Det | ermination | Used Per Bed Standard:          | 28,500    | - |
|---|----------------------|------------|---------------------------------|-----------|---|
|   | Comparison Date:     | 10/1/1985  | Current RS PBS:                 | 49,593    |   |
|   | Comparison Bed       | 120        | <b>Effective PBS Limitation</b> | 3,420,000 |   |

|  | Comparison of Re                                  | imbursement ui                                    | nder Cost vs.              | FRVS                          |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |   |                            |                               |  |  |  |
| Operating  | 44.7224   | 44.7224   | 3.2663                     | 41.4561                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 71.6579<br>56.0375<br>10.1300<br>0.0000<br>0.0000 | 71.6579<br>56.0375<br>14.9732<br>0.0000<br>0.0000 | 5.2336<br>4.0927<br>1.0936 | 66.4243<br>51.9448<br>13.8796 |  |  |  |
| Supplemental Rate Add-on   |   |   |                            | \$8.6851                      |  |  |  |
| Totals   | 182.5478  | 187.3910  | 13.6862                    | 182.3899                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Baptist Manor**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Provider Information           | Cost Report (CR)           | Patient Days                      | Ratings Days                      |
|--------------------------------|----------------------------|-----------------------------------|-----------------------------------|
| 10095 Hillview Road            | 10/01/2009-09/30/2010      | Number of Beds: 170               | Superior: 0                       |
| Pensacola FL 32514             | Days In CR 365             | Maximum: <b>62,050</b>            | Standard: 184                     |
| County: Escambia[17]           | First Used: <b>2011/07</b> | Max Annualized: 62,050            | Conditional: 0                    |
| Region: North [1] Area: 1      | Last Used: <b>2011/07</b>  | Total Patient: 58,374             | Total: 184                        |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare: <b>9,020</b>            | Inflation                         |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: <b>35,530</b>           | FY Index: <b>1.21497768</b>       |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 60.86614%                         | Semester Index: <b>1.26086800</b> |
| Operating Ex > 18 months [1]   | Occupancy:                 | 94.07575%                         | Cost: <b>1.03777050</b>           |
| Open Date: 12/1/1985           | Statewide Low Occupan      | rey Threshold: <b>79.31440%</b>   | Target: 1.01620550                |
| Acquired Date: 12/1/1985       | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index: 1.17050000           |
| Entered Medicaid 12/1/1985     | Low Occupancy Adjustr      | ment Factor: 118.61118%           | DC Sem Index: 1.19750000          |
| Med # Active Date: 12/21/1985  | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation: 1.02306707          |
| Previous Med #                 |                            |                                   | 1,020,07,07                       |
|                                |                            |                                   | PS Target: 1.02315072             |
|                                | Rate Ca                    | lculations                        |                                   |

|       |   |                 | Rate Calculations   |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,579,338       | 3,181,147           | 1,823,145           | 191,862  | 0   | 6,775,492 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 44.4508         | 89.5341             | 51.3128             | 5.4000   |     | 190.6977  |
| 3     | Cost Per Diem Inflated                    | 46.1297         | 91.5994             | 53.2509             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 46.1297         | 91.5994             | 53.2509             | 5.4000   |     | 196.3800  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 36.1628         |                     | 44.2723             |          |     |           |
| 7     | Provider Target Rate                      | 37.0000         |                     | 45.2972             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573         | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463         |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795         |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 37.0000         | 91.5994             | 45.2972             | 5.4000   |     | 179.2966  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 1.1197              | 0.5537              |          |     |           |
| 14    | Prospective Per Diem 11                   | 37.0000         | 92.7191             | 45.8509             | 5.4000   |     | 180.9700  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| <b>Baptist</b> | Manor |
|----------------|-------|
|----------------|-------|

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 2/1/2009  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1985/07   |
| Indexed Asset Value   | 8,430,810 |
| FRVS Base Asset:      | 2,972,345 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.029580  |
|                       |           |

| Mortgage Information |           |          |  |
|----------------------|-----------|----------|--|
| Amount: 5,619,000.00 |           |          |  |
| Type:                | Fixed [2] |          |  |
| < 60% of Base:       | False     |          |  |
| Interest Rate:       | 10.3600   | <b>%</b> |  |
| Chase Rate:          | 9.7100    | <b>%</b> |  |
| Amortization Rate:   | 10.3600   | <b>%</b> |  |
| Interest Only:       | False     |          |  |
| Yearly Payment:      | 800,4     | 150      |  |

| Calculati       | on of FRVS Per                  | Diem     |
|-----------------|---------------------------------|----------|
|                 | Total Amount                    | Per Diem |
| 80% Capital(1): | 6,744,648                       | 14.3334  |
| 20% ROE(2):     | 1,686,162                       | 0.8931   |
| Insurance Cost( | 3): <b>20,582</b>               | 0.3526   |
| Taxes Cost(3):  | 347                             | 0.0059   |
| Home Office(3)  | 15,055                          | 0.2579   |
| Replacement(38  | <b>&amp;</b> 4): <b>252,473</b> | 0.0000   |
| Total FRVS P    | D:                              | 15.8429  |

- (1) 80% Capital (\$6,744,648) amortized at 10.3600% for 20 years Principal & Interest of \$800,450 divided by annual available days (62,050) divided by Occup. Adj. (0.9000) = \$14.3334
- (2) 20% ROE (\$1,686,162) times the ROE factor (0.029580) divided by annual available days (62,050) divided by Occup. Adj. (0.9000) = \$0.8931
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 170         | Effective PBS Limitation | 4,845,000 |  |

| (   | Comparison of Reimbursement under Cost vs. FRVS |          |         |                       |  |
|---|---|----------|---------|-----------------------|--|
| Components  | Cost  | FRVS     | MTA*    | Final Component       |  |
| Operating   | 37.0000   | 37.0000  | 2.7023  | 34.2977               |  |
| Patient Care  |   |          |         |                       |  |
| Direct Care   | 92.7191   | 92.7191  | 6.7718  | 85.9473               |  |
| Indirect Care   | 45.8509   | 45.8509  | 3.3487  | 42.5022               |  |
| Property  | 5.4000  | 15.8429  | 1.1571  | 14.6858               |  |
| ROE   | 0.0000  | 0.0000   |         |                       |  |
| ROE Adjustment  | 0.0000  | 0.0000   |         |                       |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on |   |          |         | \$17.7635<br>\$8.6851 |  |
| Totals  | 180.9700  | 191.4129 | 13.9799 | 203.8816              |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|



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# Florida Agency For Health Care Administration

210.32

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Courtenay 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 Repor     |                                     | Patient         | ( ) .         | Ratings         | Days       |
|---------------------------------|----------------|-------------------------------------|-----------------|---------------|-----------------|------------|
| 1100 S. Courtenay Parkway       | 10/01/2009-0   | 9/30/2010                           | Number of Beds: | 96            | Superior:       | 0          |
| Merritt Island FL 32952         | Days In CR     | 365                                 | Maximum:        | 35,040        | Standard:       | 184        |
| County: Brevard[5]              | First Used:    | 2011/07                             | Max Annualized: | 35,040        | Conditional:    |            |
| Region: Central[3] Area: 7      | Last Used:     | 2011/07                             | Total Patient:  | 23,191        | Total:          | 184        |
| Control Private Non-Profit [3]  | Unaudited [3]  |                                     | Medicare:       | 3,263         | Inflat          | tion       |
| Current Class Central Small [5] | Initial CR? Fa | ılse                                | Medicaid:       | 13,739        | FY Index:       | 1.21497768 |
| Class at 1/94: North Small [1]  | Medicaid 1     | Utilization                         |                 | 59.24281%     | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy      | y:                                  |                 | 66.18436%     | Cost:           | 1.03777050 |
| Open Date: 6/1/1984             | Statewide      | Low Occupan                         | cy Threshold:   | 79.31440%     | Target:         | 1.01620550 |
| Acquired Date: 6/1/1984         | Medicaid 1     | Low Occupand                        | cy Threshold:   | 41.94060%     | DC FY Index:    | 1.17050000 |
| Entered Medicaid 6/1/1984       | Low Occu       | Low Occupancy Adjustment Factor: 83 |                 |               | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 11/18/1986   | Weighted       | Low Occ Adju                        | stment Factor:  | 100.00000%    | DC Inflation:   | 1.02306707 |
| Previous Med # <b>207888</b>    |                |                                     |                 |               |                 |            |
|                                 |                |                                     |                 |               | PS Target:      | 1.02315072 |
|                                 |                | Rate Cal                            | lculations      |               |                 |            |
| Itama Danamintian               | O4:            | D:                                  | mant In Dia     | Duaman Duaman | DOE             | Tatala     |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |  |  |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|--|--|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |  |  |
| 1     | Total Cost                                | 655,040          | 1,072,971           | 570,732             | 127,635  | 0   | 2,426,378 |  |  |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |  |  |
| 2     | Cost Per Diem                             | 47.6774          | 78.0967             | 41.5410             | 9.2900   |     | 176.6051  |  |  |
| 3     | Cost Per Diem Inflated                    | 49.4782          | 79.8982             | 43.1100             |          |     |           |  |  |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |  |  |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 49.4782          | 79.8982             | 43.1100             | 9.2900   |     | 181.7764  |  |  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |  |  |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |  |  |
| 6     | Prior Semester: Provider Target Base      | 51.9466          |                     | 53.6513             |          |     |           |  |  |
| 7     | Provider Target Rate                      | 53.1492          |                     | 54.8934             |          |     |           |  |  |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |  |  |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |  |  |
| 8     | Cost Based Class Ceilings                 | 56.4866          | 97.7236             | 72.5771             | 13.6500  |     |           |  |  |
| 9     | Prior Semester: Class Ceiling Target Base | 54.6049          |                     | 64.3815             |          |     |           |  |  |
| 10    | Target Rate Class Ceiling                 | 55.4898          |                     | 65.4248             |          |     |           |  |  |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |  |  |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |  |  |
| 11    | Lesser of 5,7,8,10, 10a                   | 49.4782          | 79.8982             | 43.1100             | 9.2900   |     | 181.7764  |  |  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.8308              | 0.4483              |          |     |           |  |  |
| 14    | Prospective Per Diem 11                   | 49.4782          | 80.7290             | 43.5583             | 9.2900   |     | 183.0555  |  |  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |  |  |





210.32

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Courtenay Springs Village

**FRVS** 

FRVS Status as of this Semester:

CDAG

| Began FRVS:          | 12/1/1994 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1984/01   |
| Indexed Asset Value  | 4,614,972 |
| FRVS Base Asset:     | 1,710,000 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029580  |
|                      |           |

| Mortgage Information        |           |          |  |  |  |  |  |
|-----------------------------|-----------|----------|--|--|--|--|--|
| Amount: <b>6,625,000.00</b> |           |          |  |  |  |  |  |
| Type:                       | Fixed [2] |          |  |  |  |  |  |
| < 60% of Base:              | False     |          |  |  |  |  |  |
| Interest Rate:              | 14.3480   | <b>%</b> |  |  |  |  |  |
| Chase Rate:                 | 13.0000   | <b>%</b> |  |  |  |  |  |
| Amortization Rate:          | 14.3480   | <b>%</b> |  |  |  |  |  |
| Interest Only:              | False     |          |  |  |  |  |  |
| Yearly Payment:             | 562,1     | 159      |  |  |  |  |  |

| Calculation        | of FRVS Per | Diem     |
|--------------------|-------------|----------|
| То                 | tal Amount  | Per Diem |
| 80% Capital(1):    | 3,691,978   | 17.8259  |
| 20% ROE(2):        | 922,994     | 0.8657   |
| Insurance Cost(3): | 52,583      | 2.2674   |
| Taxes Cost(3):     | 52,272      | 2.2540   |
| Home Office(3):    | 24,835      | 1.0709   |
| Replacement(3&4)   | : 58,404    | 0.0000   |
| Total FRVS PD:     |             | 24.2839  |

- (1) 80% Capital (\$3,691,978) amortized at 14.3480% for 20 years Principal & Interest of \$562,159 divided by annual available days (35,040) divided by Occup. Adj. (0.9000) = \$17.8259
- (2) 20% ROE (\$922,994) times the ROE factor (0.029580) divided by annual available days (35,040) divided by Occup. Adj. (0.9000) = \$0.8657
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |                  | ermination | Used Per Bed Standard:   | 28,500    |  |
|--------------------------------|------------------|------------|--------------------------|-----------|--|
|                                | Comparison Date: | 10/1/1985  | Current RS PBS:          | 49,593    |  |
|                                | Comparison Bed   | 60         | Effective PBS Limitation | 1,710,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                               |  |  |  |  |  |  |
|--|--|---|----------------------------|-------------------------------|--|--|--|--|--|--|
| Components Cost FRVS MTA* Final Component                          |  |   |                            |                               |  |  |  |  |  |  |
| Operating  | 49.4782  | 49.4782   | 3.6137                     | 45.8645                       |  |  |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 80.7290<br>43.5583<br>9.2900<br>0.0000<br>0.0000 | 80.7290<br>43.5583<br>24.2839<br>0.0000<br>0.0000 | 5.8961<br>3.1813<br>1.7736 | 74.8329<br>40.3770<br>22.5103 |  |  |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 192.0555   | 100 0404  | 14.4647                    | \$18.0539<br>\$8.6851         |  |  |  |  |  |  |
| Totals   | 183.0555   | 198.0494  | 14.4647                    | 210.3237                      |  |  |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





200.28

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Westminster Asbury Manor**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership: Private Non-Pr | ofit [3] | CHOW Status based | on this Cost Report: No Change | [1] |
|-----------------------------------|----------|-------------------|--------------------------------|-----|
| D                                 | 1        | Coat Danart (CD)  | Detient Dess                   |     |

| Number of Beds   | Provider Information  |                                     | (       | Cost Report (CR) |            | Patient Days |             |        | Ratings Days |      |               |            |
|--|-----------------------|-------------------------------------|---------|------------------|------------|--------------|-------------|--------|--------------|------|---------------|------------|
| Country   Manatee 41     First Used:   2011/01   Max Annualized:   21,535   Total Patient:   19,438   Total:   184   | 1700 21st Avenue West |                                     |         | 1/2009-03/31/    | 2010       | Number       | of Beds:    | 59     | )            |      | Superior:     | •          |
| Region   Central   3   Area   6   Control   Private Non-Profit   3   Current Class   Central Small   5   Class at 1/94   North Small   5   Operating Ex   North Small   1   Open Date   1/1/1970   Acquired Date   1/1/1970   Medicaid Low Occupancy Threshold:  | Brac                  | lenton FL 34205                     | Days I  | n CR             | 365        | Maximu       | m:          | 2      | 1,535        |      |               | 184        |
| Control   Private Non-Profit   3   Courrent Class   Central Small   5   Central Smal | Count                 | ty: Manatee[41]                     | First U | sed: <b>2011</b> | /01        | Max An       | nualized:   | 2      | 1,535        |      |               | •          |
| Initial CR?   False   Medicaid:   7,210   FY Index:   1.19877414   |                       |                                     | Last U  | sed: <b>2011</b> | <b>/07</b> |              |             |        |              |      | Total:        | 184        |
| Class at 1/94: North Small   1   Operating Ex   > 18 months   1   Operating Ex   > 18 months   1   Operating Ex   > 18 months   1   Operating Ex   1/1/1970   Statewide Low Occupancy Threshold:   79.31440%   Acquired Date:   1/1/1970   Medicaid Low Occupancy Threshold:   41.94060%   Acquired Date:   1/1/1987   Medicaid Low Occupancy Threshold:   41.94060%   Acquired Date:   3/11/1987   Medicaid Low Occupancy Adjustment Factor:   113.80326%   DC FY Index:   1.16300000   DC Sem Index:   1.19750000   DC Sem Index:   1.19750000   DC Inflation:   1.02966466   PS Target:   1.02315072   DC Inflation:   1.02315072   D |                       |                                     |         |                  |            |              |             |        | -            |      | Inflati       | on         |
| Operating Ex   18 months   11   Occupancy:   90.26237%   Cost   1.05179780   |                       |                                     |         |                  |            | Medicai      | d:          |        | -            | FY I | Index:        | 1.19877414 |
| Cost   |                       |                                     |         |                  | ation      |              |             |        |              | Sem  | nester Index: | 1.26086800 |
| Acquired Date: 1/1/1970   Entered Medicaid 3/11/1987   Medicaid Low Occupancy Threshold: 41.94060%   DC FY Index: 1.16300000   DC Sem Index: 1.19750000   DC Sem Index: 1.02966466   DC Inflation: 1.02966466   PS Target: 1.02315072  |                       |                                     |         |                  |            |              |             |        |              | Cos  | t:            | 1.05179780 |
| Low Occupancy Adjustment Factor:   113.80326%   DC Sem Index:   1.10500000     1.19750000     1.19750000     1.19750000     1.02966466     1.02315072  |                       |                                     |         |                  | -          | •            |             |        |              | Targ | get:          | 1.01620550 |
| Ned # Active Date: 3/11/1987   Weighted Low Occ Adjustment Factor: 100.00000%   DC Inflation: PS Target: 1.02966466   1.02315072   | _                     |                                     |         |                  |            |              |             |        |              | DC   | FY Index:     | 1.16300000 |
| Ned # Active Date: 3/11/1987   Weighted Low Occ Adjustment Factor: 100.00000%   DC Inflation: PS Target: 1.02966466   1.02315072   |                       |                                     |         |                  |            |              |             |        |              | DC   | Sem Index:    | 1.19750000 |
| Rate Calculations   Rate Calculations   Rose   InDirect   Property   Rose   Totals   |                       |                                     |         | Weighted Low (   | Occ Adju   | istment Fa   | actor:      | 100.00 | 000%         | DC   | Inflation:    |            |
| Rate Calculations   Item   Description   Operating   Direct   InDirect   Property   ROE   Totals   | Previo                | ous Med #                           |         |                  |            |              |             |        |              | PS T | Target:       | 1.02315072 |
| Item         Description         Operating         Direct         InDirect         Property         ROE         Totals           1         Total Cost<br>1a Audit Adjustments         370,486         623,804         487,610         93,946         0         1,575,846           2         Cost Per Diem         51.3850         86.5193         67.6297         13.0300         218.5640           3         Cost Per Diem Inflated         54.0466         89.0859         71.1328         71.1328           4         Low Occupancy Adjusted/Inflated Per Diem         54.0466         89.0859         71.1328         13.0300         227.2953           5a Interim Adjustment         Interim Adjustment         54.0466         89.0859         71.1328         13.0300         227.2953   |                       |                                     |         |                  | Rate Cal   | culations    |             |        |              |      |               | 1000100.5  |
| 1       Total Cost       370,486       623,804       487,610       93,946       0       1,575,846         2       Cost Per Diem       51.3850       86.5193       67.6297       13.0300       218.5640         3       Cost Per Diem Inflated       54.0466       89.0859       71.1328         4       Low Occupancy Adjustment       50 Cocupancy Adjusted/Inflated Per Diem       54.0466       89.0859       71.1328       13.0300       227.2953         5a       Interim Adjustment       54.0466       89.0859       71.1328       13.0300       227.2953   | Item                  | Description                         |         |                  |            |              | InDire      | ect    | Property     | V    | ROE           | Totals     |
| 1a       Audit Adjustments       57,500       32,500       32,500       33,000       218,5640         2       Cost Per Diem       51,3850       86,5193       67,6297       13,0300       218,5640         3       Cost Per Diem Inflated       54,0466       89,0859       71,1328         4       Low Occupancy Adjustment       54,0466       89,0859       71,1328       13,0300       227,2953         5a       Interim Adjustment       54,0466       89,0859       71,1328       13,0300       227,2953   |                       | •                                   |         | , ,              | 6          | 523 804      |             |        |              |      |               |            |
| 2       Cost Per Diem       51.3850       86.5193       67.6297       13.0300       218.5640         3       Cost Per Diem Inflated       54.0466       89.0859       71.1328         4       Low Occupancy Adjustment       50 Occupancy Adjusted/Inflated Per Diem       54.0466       89.0859       71.1328       13.0300       227.2953         5a       Interim Adjustment       54.0466       89.0859       71.1328       13.0300       227.2953   |                       |                                     |         | 370,400          |            | 23,004       | 407,        | 010    | ,,,,         | 70   | O             | 1,575,040  |
| 3 Cost Per Diem Inflated 54.0466 89.0859 71.1328 54 Low Occupancy Adjustment Occupancy Adjusted/Inflated Per Diem Interim Adjustment 54.0466 89.0859 71.1328 13.0300   |                       | -                                   |         | 51 2950          | Q          | 6 5 1 0 2    | 67.6        | 207    | 12 02        | ΛΛ   |               | 218 5640   |
| 4 Low Occupancy Adjustment 5 Occupancy Adjusted/Inflated Per Diem 5a Interim Adjustment 5 Interim Adjustment  |                       |                                     |         |                  |            |              |             |        | 13.03        | UU   |               | 218.3040   |
| 5 Occupancy Adjusted/Inflated Per Diem   |                       |                                     |         | 34.0400          | 0.         | 9.0039       | /1.1        | 320    |              |      |               |            |
| 5a Interim Adjustment  |                       |                                     |         | 54.0466          | 0.         | 0.0050       | <b>71.1</b> | 220    | 12.02        | 00   |               | 227 2052   |
| 71 Meetin Adjustificati  |                       |                                     | Diem    | 54.0466          | 8          | 9.0859       | 71.1        | 328    | 13.03        | VV   |               | 221.2953   |
|  |                       | Interim Adjustment                  |         |                  |            |              |             |        |              |      |               |            |
| 30 Interim Adjusted Per Diem   | 5b                    | Interim Adjusted Per Diem           |         |                  |            |              |             |        |              |      |               |            |
| 6 Prior Semester: Provider Target Base 45.5197 59.9050   |                       | Prior Semester: Provider Target Ba  | ise     |                  |            |              |             |        |              |      |               |            |
| 7 Provider Target Rate 46.5735 61.2918   |                       | Provider Target Rate                |         | 46.5735          |            |              | 61.2        | 918    |              |      |               |            |
| 7a Interim Adjustment  |                       |                                     |         |                  |            |              |             |        |              |      |               |            |
| 7b Interim Adjusted Provider Target Rate   |                       | Interim Adjusted Provider Target R  | Rate    |                  |            |              |             |        |              |      |               |            |
| 8 Cost Based Class Ceilings 56.4866 97.7236 72.5771 13.6500  |                       | Cost Based Class Ceilings           |         | 56.4866          | 9          | 7.7236       | 72.5        | 771    | 13.65        | 00   |               |            |
| 9 Prior Semester: Class Ceiling Target Base 54.6049 64.3815  | 9                     | Prior Semester: Class Ceiling Targo | et Base | 54.6049          |            |              | 64.3        | 815    |              |      |               |            |
| 10 Target Rate Class Ceiling 55.4898 65.4248   | 10                    | Target Rate Class Ceiling           |         | 55.4898          |            |              | 65.4        | 248    |              |      |               |            |
| 10a New Provider Target Limitation   | 10a                   |                                     | 1       |                  |            |              |             |        |              |      |               |            |
| 10b Base for line 10a  | 10b                   |                                     |         |                  |            |              |             |        |              |      |               |            |

89.0859

89.0859

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

61.2918

61.2918

13.0300

13.0300

209.9812

209.9812

Provider has submitted Supplemental Schedule.

Prospective Per Diem 11

Inflated Usual & Customary Charge

Lesser of 5,7,8,10, 10a

Medicaid Adjustment Rate

12/13

14

15

46.5735

46.5735





200.28

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Westminster Asbury Manor**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 3/11/1987 |
|----------------------|-----------|
| Year of Phase-In/ Fu | 11:       |
| RS to Start Calcs:   | 1971/07   |
| Indexed Asset Value  | 1,774,901 |
| FRVS Base Asset:     | 1,412,120 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.030830  |
|                      |           |

| Mortgage Information        |             |          |  |  |
|-----------------------------|-------------|----------|--|--|
| Amount: <b>2,160,000.00</b> |             |          |  |  |
| Type:                       | Variable [3 | 1        |  |  |
| < 60% of Base:              | False       |          |  |  |
| Interest Rate:              | 6.4100      | <b>%</b> |  |  |
| Chase Rate:                 | 13.0000     | <b>%</b> |  |  |
| Amortization Rate:          | 6.4100      | <b>%</b> |  |  |
| Interest Only:              | False       |          |  |  |
| Yearly Payment: 126,13      |             | 137      |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |
|------------------------------|-----------|----------|--|--|
| Tot                          | al Amount | Per Diem |  |  |
| 80% Capital(1):              | 1,419,921 | 6.5081   |  |  |
| 20% ROE(2):                  | 354,980   | 0.5647   |  |  |
| Insurance Cost(3):           | 39,093    | 2.0112   |  |  |
| Taxes Cost(3):               | 0         | 0.0000   |  |  |
| Home Office(3):              | 12,683    | 0.6525   |  |  |
| Replacement(3&4):            | 73,741    | 0.0000   |  |  |
| Total FRVS PD:               |           | 9.7365   |  |  |

- (1) 80% Capital (\$1,419,921) amortized at 6.4100% for 20 years Principal & Interest of \$126,137 divided by annual available days (21,535) divided by Occup. Adj. (0.9000) = \$6.5081
- (2) 20% ROE (\$354,980) times the ROE factor (0.030830) divided by annual available days (21,535) divided by Occup. Adj. (0.9000) = \$0.5647
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Der | termination | Used Per Bed Standard:          | 10,669  |  |
|----------------------|-------------|---------------------------------|---------|--|
| Comparison Date:     | 1/1/1972    | Current RS PBS:                 | 49,593  |  |
| Comparison Bed       | 17          | <b>Effective PBS Limitation</b> | 181,373 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |
|--|---|--|----------------------------|------------------------------|
| Components   | Cost  | FRVS   | MTA*                       | Final Component              |
| Operating  | 46.5735   | 46.5735  | 3.4015                     | 43.1720                      |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 89.0859<br>61.2918<br>13.0300<br>0.0000<br>0.0000 | 89.0859<br>61.2918<br>9.7365<br>0.0000<br>0.0000 | 6.5064<br>4.4765<br>0.7111 | 82.5795<br>56.8153<br>9.0254 |
| Supplemental Rate Add-on   |   |  |                            | \$8.6851                     |
| Totals   | 209.9812  | 206.6877   | 15.0955                    | 200.2773                     |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





221.42

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### 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 b | based on this Cost Report: No Change[1] |
|--|---|
|--|---|

| Provider Information           | Cost Report (CR)           | i                 | tient Days         | Ratings         | Days       |
|--------------------------------|----------------------------|-------------------|--------------------|-----------------|------------|
| 11855 Quail Roost Drive        | 10/01/2009-09/30/2010      | Number of B       | eds: 220           | Superior:       | 0          |
| Miami FL 33177                 | Days In CR 365             | Maximum:          | 80,300             | Standard:       | 184        |
| County: Dade[13]               | First Used: <b>2011/07</b> | Max Annual        | zed: <b>80,300</b> | Conditional:    |            |
| Region: South[2] Area: 11      | Last Used: <b>2011/07</b>  | Total Patient     | 77,450             | Total:          | 184        |
| Control Church Non-Profit [2]  | Unaudited [3]              | Medicare:         | 11,355             | Inflat          | tion       |
| Current Class South Large [4]  | Initial CR? False          | Medicaid:         | 47,901             | FY Index:       | 1.21497768 |
| Class at 1/94: South Large [4] | Medicaid Utilization       |                   | 61.84764%          | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 |                   | 96.45081%          | Cost:           | 1.03777050 |
| Open Date: 5/22/1987           | Statewide Low Occu         | pancy Threshold:  | 79.31440%          | Target:         | 1.01620550 |
| Acquired Date: 5/22/1987       | Medicaid Low Occur         | pancy Threshold:  | 41.94060%          | DC FY Index:    | 1.17050000 |
| Entered Medicaid 5/22/1987     | Low Occupancy Adj          | ustment Factor:   | 121.60567%         | DC 11 Index:    | 1.19750000 |
| Med # Active Date: 5/22/1987   | Weighted Low Occ A         | Adjustment Factor | 100.00000%         | DC Inflation:   | 1.02306707 |
| Previous Med #                 |                            |                   |                    |                 |            |
|                                |                            |                   |                    | PS Target:      | 1.02315072 |
|                                | Rate                       | Calculations      |                    |                 |            |
| Itam Dagarintian               | Onematina                  | Diment            | Dunner Dunner      | TO DOE          | Tatala     |

|       | Rate Calculations                         |           |           |           |          |     |            |
|-------|---|-----------|-----------|-----------|----------|-----|------------|
| Item  | Description                               | Operating | Direct    | InDirect  | Property | ROE | Totals     |
| 1     | Total Cost                                | 2,314,579 | 4,295,101 | 2,701,486 | 713,246  | 0   | 10,024,412 |
| 1a    | Audit Adjustments                         |           |           |           |          |     |            |
| 2     | Cost Per Diem                             | 48.3201   | 89.6662   | 56.3973   | 14.8900  |     | 209.2736   |
| 3     | Cost Per Diem Inflated                    | 50.1452   | 91.7345   | 58.5275   |          |     |            |
| 4     | Low Occupancy Adjustment                  |           |           |           |          |     |            |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 50.1452   | 91.7345   | 58.5275   | 14.8900  |     | 215.2972   |
| 5a    | Interim Adjustment                        |           |           |           |          |     |            |
| 5b    | Interim Adjusted Per Diem                 |           |           |           |          |     |            |
| 6     | Prior Semester: Provider Target Base      | 47.7091   |           | 52.7953   |          |     |            |
| 7     | Provider Target Rate                      | 48.8136   |           | 54.0175   |          |     |            |
| 7a    | Interim Adjustment                        |           |           |           |          |     |            |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |           |          |     |            |
| 8     | Cost Based Class Ceilings                 | 51.5193   | 97.3713   | 64.0999   | 13.6500  |     |            |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378   |           | 56.8989   |          |     |            |
| 10    | Target Rate Class Ceiling                 | 51.1535   |           | 57.8210   |          |     |            |
| 10a   | New Provider Target Limitation            |           |           |           |          |     |            |
| 10b   | Base for line 10a                         |           |           |           |          |     |            |
| 11    | Lesser of 5,7,8,10, 10a                   | 48.8136   | 91.7345   | 54.0175   | 13.6500  |     | 208.2156   |
| 12/13 | Medicaid Adjustment Rate                  |           | 1.2227    | 0.7200    |          |     |            |
| 14    | Prospective Per Diem 11                   | 48.8136   | 92.9572   | 54.7375   | 13.6500  |     | 210.1583   |
| 15    | 11 1 10 4 11 10 4 11 1 0 7/1/2002         |           |           |           |          |     |            |

Provider has submitted Supplemental Schedule.





221.42

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### St. Anne's Nursing Center

#### **FRVS**

FRVS Status as of this Semester:

On Payback FRV [3]

| Began FRVS:             |            |
|-------------------------|------------|
| Year of Phase-In/ Full: |            |
| RS to Start Calcs:      | 1987/01    |
| Indexed Asset Value     | 10,910,460 |
| FRVS Base Asset:        | 5,162,760  |
| Occup Adj Factor:       | 0.9000     |
| ROE Factor              | 0.029580   |
|                         |            |

| Mortgage Information |              |          |  |  |
|----------------------|--------------|----------|--|--|
| Amount:              | 9,972,200    | .00      |  |  |
| Type:                | Variable [3] |          |  |  |
| < 60% of Base:       | False        |          |  |  |
| Interest Rate:       | 7.2532       | <b>%</b> |  |  |
| Chase Rate:          | 8.7763       | <b>%</b> |  |  |
| Amortization Rate:   | 7.2532       | <b>%</b> |  |  |
| Interest Only:       | False        |          |  |  |
| Yearly Payment:      | 828,0        | 45       |  |  |

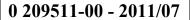
| Calculation of FRVS Per Diem |                    |          |  |  |
|------------------------------|--------------------|----------|--|--|
|                              | Total Amount       | Per Diem |  |  |
| 80% Capital(1):              | 8,728,368          | 11.4577  |  |  |
| 20% ROE(2):                  | 2,182,092          | 0.8931   |  |  |
| Insurance Cost(              | 3): <b>151,137</b> | 1.9514   |  |  |
| Taxes Cost(3):               | 0                  | 0.0000   |  |  |
| Home Office(3)               | 58,556             | 0.7560   |  |  |
| Replacement(38               | 24): <b>72,122</b> | 0.0000   |  |  |
| Total FRVS PI                | ):                 | 15.0582  |  |  |

- (1) 80% Capital (\$8,728,368) amortized at 7.2532% for 20 years Principal & Interest of \$828,045 divided by annual available days (80,300) divided by Occup. Adj. (0.9000) = \$11.4577
- (2) 20% ROE (\$2,182,092) times the ROE factor (0.029580) divided by annual available days (80,300) divided by Occup. Adj. (0.9000) = \$0.8931
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |          | Used Per Bed Standard:   | 28,682    |  |
|--------------------------------|----------|--------------------------|-----------|--|
| Comparison Date:               | 7/1/1986 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 180      | Effective PBS Limitation | 5,162,760 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS   |  |                            |                               |  |  |  |  |
|--|---|--|----------------------------|-------------------------------|--|--|--|--|
| Components Cost FRVS MTA* Final Component                          |   |  |                            |                               |  |  |  |  |
| Operating  | 48.8136   | 48.8136  | 3.5651                     | 45.2485                       |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 92.9572<br>54.7375<br>13.6500<br>0.0000<br>0.0000 | 92.9572<br>54.7375<br>15.0582<br>0.1496<br>-0.1496 | 6.7892<br>3.9978<br>0.9969 | 86.1680<br>50.7397<br>12.6531 |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 240.4.702   |  |                            | \$17.9297<br>\$8.6851         |  |  |  |  |
| Totals   | 210.1583  | 211.5665   | 15.3490                    | 221.4241                      |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



NAME OF THE PARTY OF THE PARTY

## Florida Agency For Health Care Administration

219.85

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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 1       | Patient Days |                 | Days       |
|--------------------------------|----------------------------|-----------------|--------------|-----------------|------------|
| 900 LPGA Blvd                  | 10/01/2009-09/30/2010      | Number of Beds: | 60           | Superior:       | 0          |
| Holly Hill FL 32117            | Days In CR 365             | Maximum:        | 21,900       | Standard:       | 184        |
| County: Volusia[64]            | First Used: <b>2011/07</b> | Max Annualized: | 21,900       | Conditional:    | 0          |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient:  | 19,602       | Total:          | 184        |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare:       | 3,512        | Inflat          | ion        |
| Current Class North Small [1]  | Initial CR? False          | Medicaid:       | 10,492       | FY Index:       | 1.21497768 |
| Class at 1/94: North Small [1] | Medicaid Utilization       |                 | 53.52515%    | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 |                 | 89.50685%    | Cost:           | 1.03777050 |
| Open Date: 2/25/1986           | Statewide Low Occupan      | cy Threshold:   | 79.31440%    | Target:         | 1.01620550 |
| Acquired Date: 2/25/1986       | Medicaid Low Occupan       | cy Threshold:   | 41.94060%    | DC FY Index:    | 1.17050000 |
| Entered Medicaid 2/25/1986     | Low Occupancy Adjusti      |                 | 112.85069%   | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/22/1986  | Weighted Low Occ Adju      | ustment Factor: | 100.00000%   | DC Inflation:   | 1.02306707 |
| Previous Med # <b>208884</b>   |                            |                 |              | PS Target:      | 1.02305707 |
|                                | D + C                      | 1 1             |              | 8***            | 1.02010072 |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 613,836          | 872,223             | 661,587             | 64,421   | 0   | 2,212,067 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 58.5051          | 83.1322             | 63.0563             | 6.1400   |     | 210.8336  |
| 3     | Cost Per Diem Inflated                    | 60.7149          | 85.0498             | 65.4380             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 60.7149          | 85.0498             | 65.4380             | 6.1400   |     | 217.3427  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 70.5627          |                     | 63.2325             |          |     |           |
| 7     | Provider Target Rate                      | 72.1963          |                     | 64.6964             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 53.6870          | 92.6766             | 66.4586             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 48.4247          |                     | 58.4725             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 49.2094          |                     | 59.8127             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 49.2094          | 85.0498             | 59.8127             | 6.1400   |     | 200.2119  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.3373              | 0.2372              |          |     |           |
| 14    | Prospective Per Diem 11                   | 49.2094          | 85.3871             | 60.0499             | 6.1400   |     | 200.7864  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





219.85

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Bishop's Glen Health Care Center

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:          | 12/1/1987 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1986/01   |
| Indexed Asset Value  | 2,816,476 |
| FRVS Base Asset:     | 1,710,000 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029580  |
|                      |           |

| Mortgage Information |              |          |  |  |
|----------------------|--------------|----------|--|--|
| Amount:              | 2,700,000.00 |          |  |  |
| Type:                | Variable [3  | ]        |  |  |
| < 60% of Base:       | False        |          |  |  |
| Interest Rate:       | 5.2500       | <b>%</b> |  |  |
| Chase Rate:          | 8.2500       | <b>%</b> |  |  |
| Amortization Rate:   | 5.2500       | <b>%</b> |  |  |
| Interest Only:       | False        |          |  |  |
| Yearly Payment:      | 182,1        | 195      |  |  |

| Calculation of FRVS Per Diem |            |          |  |  |  |  |
|------------------------------|------------|----------|--|--|--|--|
| То                           | tal Amount | Per Diem |  |  |  |  |
| 80% Capital(1):              | 2,253,181  | 9.2438   |  |  |  |  |
| 20% ROE(2):                  | 563,295    | 0.8454   |  |  |  |  |
| Insurance Cost(3):           | 18,225     | 0.9298   |  |  |  |  |
| Taxes Cost(3):               | 45,406     | 2.3164   |  |  |  |  |
| Home Office(3):              | 23,829     | 1.2156   |  |  |  |  |
| Replacement(3&4)             | : 16,925   | 0.0000   |  |  |  |  |
| Total FRVS PD:               |            | 14.5510  |  |  |  |  |

- (1) 80% Capital (\$2,253,181) amortized at 5.2500% for 20 years Principal & Interest of \$182,195 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$9.2438
- (2) 20% ROE (\$563,295) times the ROE factor (0.029580) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.8454
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |
|---------------------|-------------|--------------------------|-----------|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |
| Comparison Bed      | 60          | Effective PBS Limitation | 1,710,000 |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                                   |  |  |
|--|--|---|----------------------------|-----------------------------------|--|--|
| Components   | Final Component                                  |   |                            |                                   |  |  |
| Operating  | 49.2094  | 49.2094   | 3.5940                     | 45.6154                           |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 85.3871<br>60.0499<br>6.1400<br>0.0000<br>0.0000 | 85.3871<br>60.0499<br>14.5510<br>0.0000<br>0.0000 | 6.2363<br>4.3858<br>1.0627 | 79.1508<br>55.6641<br>13.4883     |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 200,7864   | 209,1974  | 15.2788                    | \$17.2457<br>\$8.6851<br>219.8494 |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



180.79

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Winter Park Towers**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership: Private Non-Pro | )માં [3] | CHOW Status based | <u>on this Cost Re</u> | port: No Change | 1 |  |
|------------------------------------|----------|-------------------|------------------------|-----------------|---|--|
| Provider Information               |          | Cost Report (CR)  | Datio                  | ent Dave        |   |  |

| Provider Information  | Cost Report (CI   |  | Patient             |  |                                | Ratings 1   | Dave   |
|---|---|--|---------------------|--|--------------------------------|---|--|
| 1111 South Lakemount Avenu  | 04/01/2009-03/31  |  | nber of Beds:       | 120  |                                | Superior:   | 0  |
| Winter Park FL 32792 County: Orange[48]   | Days In CR First Used: 201  | 365 Max  | imum: Annualized:   | 43,800<br>43,800   |                                | Standard:<br>Conditional:   | 184<br>0   |
| Region: Central[3] Area: 7  | Last Used: 201  | 1/07 Tota                                      | l Patient:          | 38,218   |                                | Total:  | 184  |
| Control Private Non-Profit [3]  | Unaudited [3]   |  | icare:              | 7,323  |                                | Inflati   |  |
| Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/1/1971 Acquired Date: 7/1/1971 Entered Medicaid 10/1/1987 Med # Active Date: 10/27/1987 Previous Med # | Initial CR? False  Medicaid Utiliz Occupancy: Statewide Low Medicaid Low Low Occupancy Weighted Low | ation Occupancy Th Occupancy Th y Adjustment 1 | reshold:<br>Factor: | 14,195<br>37.14218%<br>87.25571%<br>79.31440%<br>41.94060%<br>110.01245%<br>100.00000% | Sen<br>Cos<br>Tar;<br>DC<br>DC | Index: mester Index: st: get: FY Index: Sem Index: Inflation: Target: | 1.19877414<br>1.26086800<br>1.05179780<br>1.01620550<br>1.16300000<br>1.19750000<br>1.02966466<br>1.02315072 |
|   | •   | Rate Calculat                                  | ions                |  |                                |   |  |
| Item Description  | Operating   | Direct   | InDire              | ect Prope  | erty                           | ROE   | Totals   |

|       |   | R         | ate Calculations |           |          |     |           |
|-------|---|-----------|------------------|-----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct           | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost                                | 666,727   | 989,227          | 1,019,361 | 215,906  | 0   | 2,891,221 |
| 1a    | Audit Adjustments                         |           |                  |           |          |     |           |
| 2     | Cost Per Diem                             | 46.9691   | 69.6884          | 71.8113   | 15.2100  |     | 203.6788  |
| 3     | Cost Per Diem Inflated                    | 49.4020   | 71.7557          | 75.5310   |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |                  |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 49.4020   | 71.7557          | 75.5310   | 15.2100  |     | 211.8987  |
| 5a    | Interim Adjustment                        |           |                  |           |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |                  |           |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 46.0765   |                  | 70.7470   |          |     |           |
| 7     | Provider Target Rate                      | 47.1432   |                  | 72.3848   |          |     |           |
| 7a    | Interim Adjustment                        |           |                  |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |                  |           |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383   | 96.2960          | 61.3044   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921   |                  | 55.1439   |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666   |                  | 56.0375   |          |     |           |
| 10a   | New Provider Target Limitation            |           |                  |           |          |     |           |
| 10b   | Base for line 10a                         |           |                  |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 47.1432   | 71.7557          | 56.0375   | 13.6500  |     | 188.5864  |
| 12/13 | Medicaid Adjustment Rate                  |           |                  |           |          |     |           |
| 14    | Prospective Per Diem 11                   | 47.1432   | 71.7557          | 56.0375   | 13.6500  |     | 188.5864  |

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

Provider has submitted Supplemental Schedule.

Inflated Usual & Customary Charge





180.79

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Winter Park Towers

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1987 |
|----------------------|-----------|
| Year of Phase-In/ Fu | 11:       |
| RS to Start Calcs:   | 1971/07   |
| Indexed Asset Value  | 3,108,315 |
| FRVS Base Asset:     | 2,884,391 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.030830  |
|                      |           |

| Mortgage Information   |           |          |  |  |  |
|------------------------|-----------|----------|--|--|--|
| Amount:                | 3,157,800 | 0.00     |  |  |  |
| Type:                  | Fixed [2] |          |  |  |  |
| < 60% of Base:         | False     |          |  |  |  |
| Interest Rate:         | 9.0000    | <b>%</b> |  |  |  |
| Chase Rate:            | 13.0000   | <b>%</b> |  |  |  |
| Amortization Rate:     | 9.0000    | <b>%</b> |  |  |  |
| Interest Only:         | False     |          |  |  |  |
| Yearly Payment: 268,47 |           |          |  |  |  |

| Calculation of FRVS Per Diem |            |          |  |  |  |
|------------------------------|------------|----------|--|--|--|
| Tot                          | tal Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 2,486,652  | 6.8107   |  |  |  |
| 20% ROE(2):                  | 621,663    | 0.4862   |  |  |  |
| Insurance Cost(3):           | 109,519    | 2.8656   |  |  |  |
| Taxes Cost(3):               | 0          | 0.0000   |  |  |  |
| Home Office(3):              | 21,797     | 0.5703   |  |  |  |
| Replacement(3&4):            | 311,554    | 0.0000   |  |  |  |
| Total FRVS PD:               |            | 10.7328  |  |  |  |

- (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 (0.030830) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4862
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 10,669    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1972   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 121        | Effective PBS Limitation | 1,290,949 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                              |  |
|--|---|---|----------------------------|------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component              |  |
| Operating  | 47.1432   | 47.1432   | 3.4431                     | 43.7001                      |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 71.7557<br>56.0375<br>13.6500<br>0.0000<br>0.0000 | 71.7557<br>56.0375<br>10.7328<br>0.0000<br>0.0000 | 5.2407<br>4.0927<br>0.7839 | 66.5150<br>51.9448<br>9.9489 |  |
| Supplemental Rate Add-on   |   |   |                            | \$8.6851                     |  |
| Totals   | 188.5864  | 185.6692  | 13.5604                    | 180.7939                     |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





208.43

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Sun Terrace Health Center**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change[1]

| Provider Information            | Cost Report (CR)           | Patient Days            | Ratings Days                      |
|---------------------------------|----------------------------|-------------------------|-----------------------------------|
| 105 Trinity Lakes Drive         | 09/01/2009-08/31/2010      | Number of Beds: 109     | Superior: 0                       |
| Sun City Center FL 33570        | Days In CR 365             | Maximum: <b>39,785</b>  | Standard: 184                     |
| County: Hillsborough[29]        | First Used: <b>2011/01</b> | Max Annualized: 39,785  | Conditional: 0                    |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient: 37,174   | Total: 184                        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>14,363</b> | Inflation                         |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>14,413</b> | FY Index: <b>1.21220353</b>       |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 38.77172%               | Semester Index: <b>1.26086800</b> |
| Operating Ex > 18 months [1]    | Occupancy:                 | 93.43722%               | Cost: 1.04014546                  |
| O D / 2/1/1002                  | C( ) 1 T O                 | T1 1 11 70 214400/      | 1.01011010                        |

Open Date: Statewide Low Occupancy Threshold: 79.31440% 3/1/1983 Target: Acquired Date: 3/1/1983 Medicaid Low Occupancy Threshold: 41.94060% 9/1/1987 117.80612% **Entered Medicaid** Low Occupancy Adjustment Factor: 9/1/1987 Weighted Low Occ Adjustment Factor: 100.00000% Med # Active Date: Previous Med #

FY Index: 1.21220353
Semester Index: 1.26086800
Cost: 1.04014546
Target: 1.01620550
DC FY Index: 1.16916514
DC Sem Index: 1.19750000
DC Inflation: 1.02423512

1.02315072

**PS Target:** 

|       |  | ]         | Rate Calculations |          |          |     |           |
|-------|--|-----------|-------------------|----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct            | InDirect | Property | ROE | Totals    |
| 1     | Total Cost   | 767,091   | 1,377,074         | 756,731  | 396,069  | 0   | 3,296,965 |
| 1a    | Audit Adjustments  |           |                   |          |          |     |           |
| 2     | Cost Per Diem  | 53.2222   | 95.5439           | 52.5034  | 27.4800  |     | 228.7495  |
| 3     | Cost Per Diem Inflated   | 55.3588   | 97.8594           | 54.6112  |          |     |           |
| 4     | Low Occupancy Adjustment   |           |                   |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 55.3588   | 97.8594           | 54.6112  | 27.4800  |     | 235.3094  |
| 5a    | Interim Adjustment   |           |                   |          |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |                   |          |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 40.6571   |                   | 46.1145  |          |     |           |
| 7     | Provider Target Rate   | 41.5983   |                   | 47.1821  |          |     |           |
| 7a    | Interim Adjustment   |           |                   |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |                   |          |          |     |           |
| 8     | Cost Based Class Ceilings  | 49.6383   | 96.2960           | 61.3044  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 47.7921   |                   | 55.1439  |          |     |           |
| 10    | Target Rate Class Ceiling  | 48.5666   |                   | 56.0375  |          |     |           |
| 10a   | New Provider Target Limitation   |           |                   |          |          |     |           |
| 10b   | Base for line 10a  |           |                   |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 41.5983   | 96.2960           | 47.1821  | 13.6500  |     | 198.7264  |
| 12/13 | Medicaid Adjustment Rate   |           |                   |          |          |     |           |
| 14    | Prospective Per Diem 11  | 41.5983   | 96.2960           | 47.1821  | 13.6500  |     | 198.7264  |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                   |          |          |     |           |





208.43

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Sun Terrace Health Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 9/1/1987  |
|-----------------------|-----------|
| Year of Phase-In/Full | l:        |
| RS to Start Calcs:    | 1983/01   |
| Indexed Asset Value   | 4,631,934 |
| FRVS Base Asset:      | 1,239,028 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.030420  |
|                       |           |

| Mortgage Information        |                 |          |  |  |  |
|-----------------------------|-----------------|----------|--|--|--|
| Amount: <b>1,061,208.00</b> |                 |          |  |  |  |
| Type:                       | Variable [3]    |          |  |  |  |
| < 60% of Base:              | False           |          |  |  |  |
| Interest Rate:              | 10.7500         | <b>%</b> |  |  |  |
| Chase Rate:                 | 6.2500          | <b>%</b> |  |  |  |
| Amortization Rate:          | 8.2500          | <b>%</b> |  |  |  |
| Interest Only:              | False           |          |  |  |  |
| Yearly Payment:             | ayment: 378,884 |          |  |  |  |

| Calculation of FRVS Per Diem |                    |          |  |
|------------------------------|--------------------|----------|--|
| ,                            | Total Amount       | Per Diem |  |
| 80% Capital(1):              | 3,705,547          | 10.5814  |  |
| 20% ROE(2):                  | 926,387            | 0.7870   |  |
| Insurance Cost(3             | <b>881</b>         | 0.0237   |  |
| Taxes Cost(3):               | 165,677            | 4.4568   |  |
| Home Office(3):              | 24,029             | 0.6464   |  |
| Replacement(3&               | (4): <b>21,502</b> | 0.0000   |  |
| Total FRVS PD                | <b>)</b> :         | 16.4953  |  |

- (1) 80% Capital (\$3,705,547) amortized at 8.2500% for 20 years Principal & Interest of \$378,884 divided by annual available days (39,785) divided by Occup. Adj. (0.9000) = \$10.5814
- (2) 20% ROE (\$926,387) times the ROE factor ( 0.030420) divided by annual available days (39,785) divided by Occup. Adj. (0.9000) = \$0.7870
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 24,796    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1982   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 2,975,520 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 41.5983   | 41.5983   | 3.0381                     | 38.5602                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 96.2960<br>47.1821<br>13.6500<br>0.0000<br>0.0000 | 96.2960<br>47.1821<br>16.4953<br>0.0000<br>0.0000 | 7.0330<br>3.4460<br>1.2047 | 89.2630<br>43.7361<br>15.2906 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$12.8923<br>\$8.6851         |  |
| Totals   | 198.7264  | 201.5717  | 14.7218                    | 208.4273                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





198.64

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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 Day        | ys        |
|---------------------------------|----------------------------|-----------------------------------|--------------------|-----------|
| 989 Orienta Avenue              | 08/01/2009-07/31/2010      | Number of Beds: 240               | Superior:          | 0         |
| Altamonte Springs FL 32701      | Days In CR 365             | Maximum: <b>87,60</b>             | 0 Standard:        | 184       |
| County: Seminole[59]            | First Used: <b>2011/01</b> | Max Annualized: 87,60             |                    | 0         |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient: 75,16              |                    | 184       |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>16,59</b>            | Inflation          |           |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: 47,77                   | 7 FY Index: 1.     | .20943572 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 63.563679                         | Semester Index: 1. | .26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 85.803659                         | /                  | .04252585 |
| Open Date: 2/1/1976             | Statewide Low Occupan      | recy Threshold: <b>79.31440</b> ° | /                  | .01620550 |
| Acquired Date: <b>2/1/1976</b>  | Medicaid Low Occupan       | cy Threshold: <b>41.94060</b> °   | /2                 | .16783181 |
| Entered Medicaid 2/1/1976       | Low Occupancy Adjusti      | ment Factor: 108.18168°           | /a                 | .19750000 |
| Med # Active Date: 9/1/1988     | Weighted Low Occ Adj       | ustment Factor: 100.00000         | /o                 | .02540451 |
| Previous Med # <b>204528</b>    |                            |                                   | _                  |           |
|                                 |                            |                                   | PS Target: 1       | .02315072 |

|       |   | F                | Rate Calculations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,833,714        | 4,162,480           | 1,915,698           | 363,583  | 0   | 8,275,475 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 38.3807          | 87.1231             | 40.0967             | 7.6100   |     | 173.2105  |
| 3     | Cost Per Diem Inflated                    | 40.0129          | 89.3364             | 41.8018             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 40.0129          | 89.3364             | 41.8018             | 7.6100   |     | 178.7611  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 46.1528          |                     | 46.1145             |          |     |           |
| 7     | Provider Target Rate                      | 47.2213          |                     | 47.1821             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 40.0129          | 89.3364             | 41.8018             | 7.6100   |     | 178.7611  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.3632              | 0.6379              |          |     |           |
| 14    | Prospective Per Diem 11                   | 40.0129          | 90.6996             | 42.4397             | 7.6100   |     | 180.7622  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





198.64

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Life Care Center of Altamonte Springs**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1976/01   |
| Indexed Asset Value  | 8,793,365 |
| FRVS Base Asset:     | 4,075,311 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031040  |
|                      |           |

| Mortgage Information |           |          |  |  |
|----------------------|-----------|----------|--|--|
| Amount:              | 2,004,398 | 8.00     |  |  |
| Type:                | Fixed [2] |          |  |  |
| < 60% of Base:       | True      |          |  |  |
| Interest Rate:       | 10.6250   | <b>%</b> |  |  |
| Chase Rate:          | 12.5000   | <b>%</b> |  |  |
| Amortization Rate:   | 12.5000   | <b>%</b> |  |  |
| Interest Only:       | True      |          |  |  |
| Yearly Payment:      | 874,6     | 505      |  |  |

| Calculation of FRVS Per Diem |                     |          |  |
|------------------------------|---------------------|----------|--|
| ,                            | Total Amount        | Per Diem |  |
| 80% Capital(1):              | 7,034,692           | 11.0934  |  |
| 20% ROE(2):                  | 1,758,673           | 0.6924   |  |
| Insurance Cost(3             | 3): <b>26,085</b>   | 0.3470   |  |
| Taxes Cost(3):               | 91,959              | 1.2234   |  |
| Home Office(3):              | 56,811              | 0.7558   |  |
| Replacement(3&               | (4): <b>147,801</b> | 0.0000   |  |
| Total FRVS PD                | ):                  | 14.1120  |  |

- (1) 80% Capital (\$7,034,692) amortized at 12.5000% for 20 years Interest of \$874,605 divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$11.0934
- (2) 20% ROE (\$1,758,673) times the ROE factor (0.031040) divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$0.6924
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 240         | Effective PBS Limitation | 6,840,000 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS  |   |                            |                               |  |
|--|--|---|----------------------------|-------------------------------|--|
| Components   | Cost   | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 40.0129  | 40.0129   | 2.9224                     | 37.0905                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 90.6996<br>42.4397<br>7.6100<br>0.0000<br>0.0000 | 90.6996<br>42.4397<br>14.1120<br>0.0000<br>0.0000 | 6.6243<br>3.0996<br>1.0307 | 84.0753<br>39.3401<br>13.0813 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |   |                            | \$16.3719<br>\$8.6851         |  |
| Totals   | 180.7622   | 187.2642  | 13.6770                    | 198.6442                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





225.18

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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           | Provider Information Cost Report (CR) |                                    | Ratings Days                   |            |
|--------------------------------|---------------------------------------|------------------------------------|--------------------------------|------------|
| 9201 West Broward Blvd.        | 02/01/2009-01/31/2010                 | Number of Beds: <b>60</b>          | Superior:                      | 0          |
| Plantation FL 33324            | Days In CR 365                        | Maximum: <b>21,900</b>             | Standard:                      | 184        |
| County: Broward[6]             | First Used: <b>2011/07</b>            | Max Annualized: 21,900             | Conditional:                   | 0          |
| Region: South[2] Area: 10      | Last Used: <b>2011/07</b>             | Total Patient: 18,568              | Total:                         | 184        |
| Control Church Non-Profit [2]  | Unaudited [3]                         | Medicare: <b>3,071</b>             | Inflatio                       | on         |
| Current Class South Small [3]  | Initial CR? False                     | Medicaid: <b>4,848</b>             | FY Index:                      | 1.19550783 |
| Class at 1/94: South Small [3] | Medicaid Utilization                  | 26.10944%                          | Semester Index:                | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                            | 84.78539%                          | Cost:                          | 1.05467147 |
| Open Date: 3/15/1988           | Statewide Low Occupan                 | cy Threshold: <b>79.31440%</b>     | Target:                        | 1.01620550 |
| Acquired Date: 3/15/1988       | Medicaid Low Occupand                 | cy Threshold: <b>41.94060</b> %    | DC FY Index:                   | 1.16066549 |
| Entered Medicaid 3/15/1988     | Low Occupancy Adjustr                 | ment Factor: <b>106.89785%</b>     | DC F1 Index:                   | 1.19750000 |
| Med # Active Date: 3/15/1988   | Weighted Low Occ Adju                 | ustment Factor: <b>100.00000</b> % | DC Selli Index.  DC Inflation: |            |
| Previous Med #                 |                                       |                                    |                                | 1.03173568 |
|                                |                                       |                                    | PS Target:                     | 1.02315072 |

|       | Rate Calculations                         |                 |                     |                    |          |     |           |
|-------|---|-----------------|---------------------|--------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect           | Property | ROE | Totals    |
| 1     | Total Cost                                | 308,461         | 455,240             | 291,641            | 64,284   | 0   | 1,119,626 |
| 1a    | Audit Adjustments                         |                 |                     |                    |          |     |           |
| 2     | Cost Per Diem                             | 63.6264         | 93.9026             | 60.1570            | 13.2599  |     | 230.9459  |
| 3     | Cost Per Diem Inflated                    | 67.1049         | 96.8827             | 63.4459            |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                    |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 67.1049         | 96.8827             | 63.4459            | 13.2599  |     | 240.6934  |
| 5a    | Interim Adjustment                        |                 |                     |                    |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                    |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 82.2392         |                     | 58.5755            |          |     |           |
| 7     | Provider Target Rate                      | 84.1431         |                     | 59.9316            |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                    |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                    |          |     |           |
| 8     | Cost Based Class Ceilings                 | 59.2863         | 102.7706            | 78.6955            | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 60.7984         |                     | 70.2905            |          |     |           |
| 10    | Target Rate Class Ceiling                 | 61.7837         |                     | 71.4296            |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                    |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                    |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 59.2863         | 96.8827             | 59.9316            | 13.2599  |     | 229.3605  |
| 12/13 | Medicaid Adjustment Rate                  |                 |                     |                    |          |     |           |
| 14    | Prospective Per Diem 11                   | 59.2863         | 96.8827             | 59.9316            | 13.2599  |     | 229.3605  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | t applied after 7/ | 1/2002   |     |           |





225.18

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Covenant Village Care Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 3/15/1988 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1988/01   |
| Indexed Asset Value   | 2,133,516 |
| FRVS Base Asset:      | 1,765,380 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.030310  |
|                       |           |

| Mortgage Information        |        |          |  |  |
|-----------------------------|--------|----------|--|--|
| Amount: <b>2,364,442.00</b> |        |          |  |  |
| Type: Variable [3]          |        |          |  |  |
| < 60% of Base:              | False  |          |  |  |
| Interest Rate:              | 8.9600 | <b>%</b> |  |  |
| Chase Rate:                 | 8.7500 | <b>%</b> |  |  |
| Amortization Rate:          | 8.9600 | <b>%</b> |  |  |
| Interest Only:              | False  |          |  |  |
| Yearly Payment:             | 183,7  | 753      |  |  |

| Calculation of FRVS Per Diem |                             |          |  |  |  |
|------------------------------|-----------------------------|----------|--|--|--|
|                              | Total Amount                | Per Diem |  |  |  |
| 80% Capital(1):              | 1,706,813                   | 9.3228   |  |  |  |
| 20% ROE(2):                  | 426,703                     | 0.6562   |  |  |  |
| Insurance Cost(              | 3): <b>41,844</b>           | 2.2536   |  |  |  |
| Taxes Cost(3):               | 11,106                      | 0.5981   |  |  |  |
| Home Office(3)               | e: <b>85,778</b>            | 4.6197   |  |  |  |
| Replacement(38               | <b>§</b> 4): <b>184,249</b> | 0.0000   |  |  |  |
| Total FRVS P                 | D:                          | 17.4504  |  |  |  |

- (1) 80% Capital (\$1,706,813) amortized at 8.9600% for 20 years Principal & Interest of \$183,753 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$9.3228
- (2) 20% ROE (\$426,703) times the ROE factor (0.030310) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.6562
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 29,423    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1987    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60          | Effective PBS Limitation | 1,765,380 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 59.2863   | 59.2863   | 4.3300                     | 54.9563                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 96.8827<br>59.9316<br>13.2599<br>0.0000<br>0.0000 | 96.8827<br>59.9316<br>17.4504<br>0.0000<br>0.0000 | 7.0759<br>4.3771<br>1.2745 | 89.8068<br>55.5545<br>16.1759 |  |
| Supplemental Rate Add-on   |   |   |                            | \$8.6851                      |  |
| Totals   | 229.3605  | 233.5510  | 17.0575                    | 225.1786                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





203.20

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### 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 Da         | ays       | Ratings         | Days       |
|---------------------------------|----------------------------|--------------------|-----------|-----------------|------------|
| 4100 E. FLETCHER AVENU          | 07/01/2005-12/31/2005      | Number of Beds:    | 163       | Superior:       | 0          |
| Tampa FL 33613                  | Days In CR 184             | Maximum:           | 29,992    | Standard:       | 184        |
| County: Hillsborough[29]        | First Used: <b>2006/07</b> | Max Annualized:    | 59,495    | Conditional:    | 0          |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient:     | 28,079    | Total:          | 184        |
| Control Private Non-Profit [3]  | Unaudited [3]              | Medicare:          | 2,880     | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid:          | 10,463    | FY Index:       | 1.05824319 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 3                  | 37.26272% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 9                  | 93.62163% | Cost:           | 1.19147282 |
| Open Date: 11/1/1978            | Statewide Low Occupan      | ncy Threshold:     | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 11/1/1978        | Medicaid Low Occupan       | - 3                | 41.94060% | DC FY Index:    | 1.04350000 |
| Entered Medicaid 12/1/1987      | Low Occupancy Adjusts      |                    | 18.03863% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/1/1987    | Weighted Low Occ Adj       | ustment Factor: 10 | 00.00000% | DC Inflation:   | 1.14758026 |
| Previous Med #                  |                            |                    |           |                 |            |
|                                 |                            |                    |           | PS Target:      | 1.02315072 |

|       |   | R                | ate Calculations   |                     |          |     |           |
|-------|---|------------------|--------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct             | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 683,486          | 826,073            | 622,968             | 213,131  | 0   | 2,345,658 |
| 1a    | Audit Adjustments                         |                  |                    |                     |          |     |           |
| 2     | Cost Per Diem                             | 65.3241          | 78.9518            | 59.5401             | 20.3700  |     | 224.1860  |
| 3     | Cost Per Diem Inflated                    | 77.8319          | 90.6035            | 70.9404             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                    |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 77.8319          | 90.6035            | 70.9404             | 20.3700  |     | 259.7458  |
| 5a    | Interim Adjustment                        |                  |                    |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                    |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 77.0319          |                    | 70.2112             |          |     |           |
| 7     | Provider Target Rate                      | 78.8152          |                    | 71.8366             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                    |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                    |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960            | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                    | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                    | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                    |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                    |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 48.5666          | 90.6035            | 56.0375             | 13.6500  |     | 208.8576  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                    |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 48.5666          | 90.6035            | 56.0375             | 13.6500  |     | 208.8576  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | ary Limitations no | t applied after 7/2 | 1/2002   |     |           |





203.20

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### John Knox Village Medical Center

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:          | 12/1/1987 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1978/07   |
| Indexed Asset Value  | 6,358,842 |
| FRVS Base Asset:     | 2,676,513 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.043540  |
|                      |           |

| Mortgage In:       | formation    |
|--------------------|--------------|
| Amount:            | 5,023,570.00 |
| Type:              | Variable [3] |
| < 60% of Base:     | False        |
| Interest Rate:     | 6.0131 %     |
| Chase Rate:        | 7.9765 %     |
| Amortization Rate: | 6.0131 %     |
| Interest Only:     | False        |
| Yearly Payment:    | 437,807      |

| Calculation        | of FRVS Per | Diem     |
|--------------------|-------------|----------|
| To                 | otal Amount | Per Diem |
| 80% Capital(1):    | 5,087,074   | 8.1764   |
| 20% ROE(2):        | 1,271,768   | 1.0341   |
| Insurance Cost(3): | 76,179      | 2.7130   |
| Taxes Cost(3):     | 13,061      | 0.4652   |
| Home Office(3):    | 63,101      | 2.2473   |
| Replacement(3&4    | ): 0        | 0.0000   |
| Total FRVS PD:     |             | 14.6360  |

- (1) 80% Capital (\$5,087,074) amortized at 6.0131% for 20 years Principal & Interest of \$437,807 divided by annual available days (59,495) divided by Occup. Adj. (0.9000) = \$8.1764
- (2) 20% ROE (\$1,271,768) times the ROE factor (0.043540) divided by annual available days (59,495) divided by Occup. Adj. (0.9000) = \$1.0341
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 17,795  |  |
|----------------------|------------|--------------------------|---------|--|
| Comparison Date:     | 1/1/1978   | Current RS PBS:          | 49,593  |  |
| Comparison Bed       | 50         | Effective PBS Limitation | 889,750 |  |

|  | Comparison of Re                                  | imbursement u                                     | nder Cost vs.              | FRVS                          |
|--|---|---|----------------------------|-------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |
| Operating  | 48.5666   | 48.5666   | 3.5471                     | 45.0195                       |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 90.6035<br>56.0375<br>13.6500<br>0.0000<br>0.0000 | 90.6035<br>56.0375<br>14.6360<br>0.0000<br>0.0000 | 6.6173<br>4.0927<br>1.0689 | 83.9862<br>51.9448<br>13.5671 |
| Supplemental Rate Add-on   |   |   |                            | \$8.6851                      |
| Totals   | 208.8576  | 209.8436  | 15.3260                    | 203.2027                      |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





204.85

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Azalea Trace**

**Type of Cost Report:Prospective [3]** Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type o | f Ownership: Private Non-Pro   | ofit [3] CHO | W Status     | based o   | n this C  | ost Repor | t: No | Change[1 | []   |              |            |
|--------|--------------------------------|--------------|--------------|-----------|-----------|-----------|-------|----------|------|--------------|------------|
|        | Provider Information           | Cost Re      | eport (CR)   |           |           | Patient I | Days  |          |      | Ratings 1    | Days       |
| 1010   | 0 Hillview Road                | 01/01/2009   | 9-12/31/2    | 009       | Number    | of Beds:  | 8     | 2        |      | Superior:    | 0          |
| Pens   | acola FL 32504                 | Days In CR   | 3            | 365       | Maximu    | n:        | 2     | 29,930   |      | Standard:    | 184        |
| Count  | y: Escambia[17]                | First Used:  | 2011/        | 01        | Max Anı   | nualized: | 2     | 29,930   |      | Conditional: | 0          |
| Regio  | n: North [1] Area: 1           | Last Used:   | 2011/        | 07        | Total Pat | ient:     | 2     | 24,917   |      | Total:       | 184        |
| Contro | Private Non-Profit [3]         | Unaudited    | [3]          | ]         | Medicare  | e:        |       | 1,753    |      | Inflati      | on         |
| Curren | nt Class North Small [1]       | Initial CR?  | <b>False</b> | ]         | Medicaio  | l:        |       | 5,812    | FY I | ndex:        | 1.19387802 |
| Class  | at 1/94: North Small [1]       | Medica       | id Utilizat  | ion       |           |           | 23.32 | 2544%    | Sem  | ester Index: | 1.26086800 |
| Opera  | ting Ex > <b>18 months</b> [1] | Occupa       | incy:        |           |           |           | 83.25 | 5092%    | Cost | •            | 1.05611124 |
| Open   | Date: 5/1/1981                 | Statewi      | de Low O     | ccupanc   | y Thresh  | old:      | 79.31 | 440%     | Targ |              | 1.01620550 |
| Acqui  | red Date: 5/1/1981             | Medica       | id Low O     | ccupancy  | y Thresh  | old:      | 41.94 | 1060%    | _    | FY Index:    | 1.15950000 |
| Entere | d Medicaid 9/1/1988            | Low O        | ccupancy A   | Adjustm   | ent Facto | r: 1      | 04.96 | 5318%    |      | Sem Index:   | 1.19750000 |
| Med#   | Active Date: 9/1/1988          | Weight       | ed Low O     | cc Adjus  | stment Fa | ctor: 1   | 00.00 | 0000%    |      | Inflation:   |            |
| Previo | ous Med #                      |              |              |           |           |           |       |          |      |              | 1.03277275 |
|        |                                |              |              |           |           |           |       |          | PS 1 | Target:      | 1.02315072 |
|        |                                |              | R            | Rate Calc | culations |           |       |          |      |              |            |
| Item   | Description                    | Ope          | rating       | Dire      | ect       | InDire    | ct    | Propert  | у    | ROE          | Totals     |
| 1      | Total Cost                     | 29           | 92,247       | 54        | 13,971    | 430,7     | 727   | 65,0     | )94  | 0            | 1,332,039  |

|       |   | F                | Rate Calculations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 292,247          | 543,971             | 430,727             | 65,094   | 0   | 1,332,039 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 50.2834          | 93.5945             | 74.1099             | 11.1999  |     | 229.1877  |
| 3     | Cost Per Diem Inflated                    | 53.1049          | 96.6618             | 78.2683             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 53.1049          | 96.6618             | 78.2683             | 11.1999  |     | 239.2349  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 73.0094          |                     | 98.0653             |          |     |           |
| 7     | Provider Target Rate                      | 74.6996          |                     | 100.3356            |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 53.6870          | 92.6766             | 66.4586             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 48.4247          |                     | 58.4725             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 49.2094          |                     | 59.8127             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 49.2094          | 92.6766             | 59.8127             | 11.1999  |     | 212.8986  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 49.2094          | 92.6766             | 59.8127             | 11.1999  |     | 212.8986  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





204.85

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| Azalea Trace |
|--------------|
|--------------|

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 9/1/1988  |
|------------------------|-----------|
| Year of Phase-In/ Full | •<br>•    |
| RS to Start Calcs:     | 1981/01   |
| Indexed Asset Value    | 3,096,767 |
| FRVS Base Asset:       | 2,040,570 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.029170  |
|                        |           |

| Mortgage Information |              |  |  |  |
|----------------------|--------------|--|--|--|
| Amount: 3,225,224.00 |              |  |  |  |
| Type:                | Variable [3] |  |  |  |
| < 60% of Base:       | False        |  |  |  |
| Interest Rate:       | 3.2900 %     |  |  |  |
| Chase Rate:          | 4.0000 %     |  |  |  |
| Amortization Rate:   | 3.2900 %     |  |  |  |
| Interest Only:       | False        |  |  |  |
| Yearly Payment:      | 169,225      |  |  |  |

| Calculation of FRVS Per Diem |            |          |  |  |  |
|------------------------------|------------|----------|--|--|--|
| Tot                          | tal Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 2,477,414  | 6.2823   |  |  |  |
| 20% ROE(2):                  | 619,353    | 0.6707   |  |  |  |
| Insurance Cost(3):           | 9,290      | 0.3728   |  |  |  |
| Taxes Cost(3):               | 10,250     | 0.4114   |  |  |  |
| Home Office(3):              | 54,391     | 2.1829   |  |  |  |
| Replacement(3&4):            | 1,504,473  | 0.0000   |  |  |  |
| Total FRVS PD:               |            | 9.9201   |  |  |  |

- (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 (0.029170) divided by annual available days (29,930) divided by Occup. Adj. (0.9000) = \$0.6707
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |                | termination | Used Per Bed Standard:   | 22,673    |  |
|--------------------------------|----------------|-------------|--------------------------|-----------|--|
| Comparison Date: 7/1/1980      |                | 7/1/1980    | Current RS PBS:          | 49,593    |  |
|                                | Comparison Bed | 90          | Effective PBS Limitation | 2,040,570 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |  |  |
|--|---|--|----------------------------|------------------------------|--|--|
| Components Cost FRVS MTA* Final Component                          |   |  |                            |                              |  |  |
| Operating  | 49.2094   | 49.2094  | 3.5940                     | 45.6154                      |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 92.6766<br>59.8127<br>11.1999<br>0.0000<br>0.0000 | 92.6766<br>59.8127<br>9.9201<br>0.0000<br>0.0000 | 6.7687<br>4.3684<br>0.7245 | 85.9079<br>55.4443<br>9.1956 |  |  |
| Supplemental Rate Add-on   |   |  |                            | \$8.6851                     |  |  |
| Totals   | 212.8986  | 211.6188   | 15.4556                    | 204.8483                     |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





Acquired Date:

Previous Med#

208051

Florida Agency For Health Care Administration

230.68

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### 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** 01/01/2009-12/31/2009 Superior: Number of Beds: 950 SOUTH TAMIAMI TRAI 60 184 21,900 Standard: Venice FL 34285 365 Days In CR Maximum: 0 Conditional: 21,900 County: Sarasota[58] First Used: 2011/01 Max Annualized: 184 Total: Region: South[2] Area: 8 Last Used: 2011/07 Total Patient: 21,338 2,688 Control Church Non-Profit [2] Unaudited [3] Medicare: Inflation **False** 7,784 Current Class South Small [3] Initial CR? Medicaid: FY Index: 1.19387802 36.47952% Class at 1/94: South Small [3] Medicaid Utilization Semester Index: 1.26086800 97.43379% Operating Ex > 18 months [1] Occupancy: Cost: 1.05611124 Open Date:

10/1/1984 Statewide Low Occupancy Threshold: 79.31440% 10/1/1984 Medicaid Low Occupancy Threshold: 41.94060%

122.84502% **Entered Medicaid** 10/1/1984 Low Occupancy Adjustment Factor: 5/12/1988 100.00000% Med # Active Date: Weighted Low Occ Adjustment Factor:

Target: 1.01620550 DC FY Index: 1.15950000 DC Sem Index: 1.19750000 DC Inflation: 1.03277275

PS Target: 1.02315072

|       | Rate Calculations                         |                  |                     |                    |          |     |           |
|-------|---|------------------|---------------------|--------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect           | Property | ROE | Totals    |
| 1     | Total Cost                                | 399,360          | 745,500             | 553,305            | 147,974  | 0   | 1,846,139 |
| 1a    | Audit Adjustments                         |                  |                     |                    |          |     |           |
| 2     | Cost Per Diem                             | 51.3052          | 95.7734             | 71.0823            | 19.0100  |     | 237.1709  |
| 3     | Cost Per Diem Inflated                    | 54.1840          | 98.9122             | 75.0708            |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                    |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 54.1840          | 98.9122             | 75.0708            | 19.0100  |     | 247.1770  |
| 5a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                    |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 53.3523          |                     | 73.8050            |          |     |           |
| 7     | Provider Target Rate                      | 54.5874          |                     | 75.5136            |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                    |          |     |           |
| 8     | Cost Based Class Ceilings                 | 59.2863          | 102.7706            | 78.6955            | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 60.7984          |                     | 70.2905            |          |     |           |
| 10    | Target Rate Class Ceiling                 | 61.7837          |                     | 71.4296            |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                    |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                    |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 54.1840          | 98.9122             | 71.4296            | 13.6500  |     | 238.1758  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                    |          |     |           |
| 14    | Prospective Per Diem 11                   | 54.1840          | 98.9122             | 71.4296            | 13.6500  |     | 238.1758  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | nary Limitations no | t applied after 7/ | 1/2002   |     |           |





230.68

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

Village on the Isle

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Bega  | n FRVS:         | 3/1/2009  |
|-------|-----------------|-----------|
| Year  | of Phase-In/ Fu | ıll:      |
| RS to | Start Calcs:    | 1984/07   |
| Index | ked Asset Value | 2,557,041 |
| FRV   | S Base Asset:   | 1,710,000 |
| Occu  | p Adj Factor:   | 0.9000    |
| ROE   | Factor          | 0.029170  |
|       |                 |           |

| Mortgage Information |           |          |  |  |  |
|----------------------|-----------|----------|--|--|--|
| Amount: 2,036,512.00 |           |          |  |  |  |
| Type:                | Fixed [2] |          |  |  |  |
| < 60% of Base:       | False     |          |  |  |  |
| Interest Rate:       | 11.7050   | <b>%</b> |  |  |  |
| Chase Rate:          | 13.0000   | <b>%</b> |  |  |  |
| Amortization Rate:   | 11.7050   | <b>%</b> |  |  |  |
| Interest Only:       | False     |          |  |  |  |
| Yearly Payment:      | 265,2     | 259      |  |  |  |

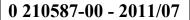
| Calculation of FRVS Per Diem |                       |          |  |  |
|------------------------------|-----------------------|----------|--|--|
|                              | Total Amount          | Per Diem |  |  |
| 80% Capital(1):              | 2,045,633             | 13.4581  |  |  |
| 20% ROE(2):                  | 511,408               | 0.7569   |  |  |
| Insurance Cost(              | 3): <b>990</b>        | 0.0464   |  |  |
| Taxes Cost(3):               | 14,896                | 0.6981   |  |  |
| Home Office(3)               | <b>0</b>              | 0.0000   |  |  |
| Replacement(38               | <b>§</b> 4): <b>0</b> | 0.0000   |  |  |
| Total FRVS P                 | D:                    | 14.9595  |  |  |

- (1) 80% Capital (\$2,045,633) amortized at 11.7050% for 20 years Principal & Interest of \$265,259 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$13.4581
- (2) 20% ROE (\$511,408) times the ROE factor (0.029170) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.7569
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |           | Used Per Bed Standard:   | 28,500    |  |
|--------------------------------|-----------|--------------------------|-----------|--|
| Comparison Date:               | 10/1/1985 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 60        | Effective PBS Limitation | 1,710,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |
| Operating  | 54.1840   | 54.1840   | 3.9573                     | 50.2267                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 98.9122<br>71.4296<br>13.6500<br>0.0000<br>0.0000 | 98.9122<br>71.4296<br>14.9595<br>0.0000<br>0.0000 | 7.2241<br>5.2169<br>1.0926 | 91.6881<br>66.2127<br>13.8669 |  |
| Totals   | 238.1758  | 239.4853  | 17.4909                    | 230.6795                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



223.91

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **HealthPark Care Center**

|        | of Cost Report:Prospective [3]                        |         | e of Cost:Actual              |          |            | te:Prospe              |        |                 | 4.         |              |                          |
|--------|---|---------|-------------------------------|----------|------------|------------------------|--------|-----------------|------------|--------------|--------------------------|
| Type   | of Ownership: Private Non-Pro<br>Provider Information |         | CHOW Statu<br>Cost Report (CR |          | on this C  | ost Repor<br>Patient I |        | Change          | <u>l  </u> | Ratings 1    | Davs                     |
| 1613   | 1 Rose Rush Court                                     |         | 01/2009-09/30/                |          | Number     |                        | 11     | 2               |            | Superior:    | 0                        |
|        | Ayers FL 33908  | Days I  | n CR                          | 365      | Maximu     | m:                     | 4      | 40,880          |            | Standard:    | 184                      |
|        | ty: Lee[36]   | First U |                               |          | Max Anı    |                        |        | 40,880          |            | Conditional: | 0                        |
|        | n: South[2] Area: 8                                   | Last U  |                               | /07      | Total Par  |                        |        | 38,950          |            | Total:       | 184                      |
|        | ol Private Non-Profit [3]                             |         | idited [3]<br>CR? False       |          | Medicar    |                        |        | 13,357          |            | Inflati      |                          |
|        | nt Class South Large [4] at 1/94: South Large [4]     | Initial | Medicaid Utiliz               | ntion    | Medicaio   | 1:                     |        | 11,054<br>7997% |            | Index:       | 1.21497768               |
|        | ating Ex > 18 months [1]                              |         | Occupancy:                    | ation    |            |                        |        | 7887%           |            | ester Index: | 1.26086800               |
| _      | Date: 10/28/1992                                      |         | Statewide Low                 | Occupan  | cv Thresh  | old:                   |        | 1440%           | Cost       |              | 1.03777050               |
| -      | ired Date: 10/28/1992                                 |         | Medicaid Low (                | -        | -          |                        |        | 4060%           | Targ       | FY Index:    | 1.01620550<br>1.17050000 |
| Enter  | ed Medicaid 12/18/1992                                |         | Low Occupancy                 | Adjustr  | nent Facto | or: 1                  | 20.12  | 2808%           |            | Sem Index:   | 1.19750000               |
|        | # Active Date: 12/18/1992                             |         | Weighted Low                  | Occ Adjı | ıstment Fa | actor: 1               | 100.00 | 0000%           |            | Inflation:   | 1.02306707               |
| Previo | ous Med #   |         |                               |          |            |                        |        |                 |            | Target:      | 1.02305707               |
|        |   |         |                               | Rate Ca  | lculations |                        |        |                 |            |              | 1.02013072               |
| Item   | Description   |         | Operating                     | Di       | rect       | InDire                 | ct     | Propert         | у          | ROE          | Totals                   |
| 1      | Total Cost  |         | 628,170                       | 1,1      | 24,731     | 681,5                  | 561    | 135,0           | 080        | 0            | 2,569,542                |
| 1a     | Audit Adjustments                                     |         | ,                             |          | ŕ          |                        |        |                 |            |              | , ,                      |
| 2      | Cost Per Diem   |         | 56.8274                       | 10       | 1.7488     | 61.65                  | 574    | 12.22           | 200        |              | 232.4536                 |
| 3      | Cost Per Diem Inflated                                |         | 58.9738                       | 10       | 4.0958     | 63.98                  | 362    |                 |            |              |                          |
| 4      | Low Occupancy Adjustment                              |         |                               |          |            |                        |        |                 |            |              |                          |
| 5      | Occupancy Adjusted/Inflated Per I                     | Diem    | 58.9738                       | 10       | 4.0958     | 63.98                  | 362    | 12.22           | 200        |              | 239.2758                 |
| 5a     | Interim Adjustment                                    |         |                               |          |            |                        |        |                 |            |              |                          |
| 5b     | Interim Adjusted Per Diem                             |         |                               |          |            |                        |        |                 |            |              |                          |
| 6      | Prior Semester: Provider Target Ba                    | ase     | 129.4371                      |          |            | 69.90                  | 001    |                 |            |              |                          |
| 7      | Provider Target Rate                                  |         | 132.4337                      |          |            | 71.51                  | 83     |                 |            |              |                          |
| 7a     | Interim Adjustment                                    |         |                               |          |            |                        |        |                 |            |              |                          |
| 7b     | Interim Adjusted Provider Target I                    | Rate    |                               |          |            |                        |        |                 |            |              |                          |
| 8      | Cost Based Class Ceilings                             |         | 51.5193                       | 9        | 7.3713     | 64.09                  | 99     | 13.65           | 500        |              |                          |

10b | Base for line 10a 11 Lesser of 5,7,8,10, 10a 51.1535 97.3713 57.8210 12.2200 218.5658 12/13 Medicaid Adjustment Rate 14 51.1535 97.3713 57.8210 12.2200 218.5658 Prospective Per Diem 11 Usual and Customary Limitations not applied after 7/1/2002 15 Inflated Usual & Customary Charge

56.8989

57.8210

Provider has submitted Supplemental Schedule.

Prior Semester: Class Ceiling Target Base

New Provider Target Limitation

Target Rate Class Ceiling

10

10a

50.3378

51.1535





223.91

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **HealthPark Care Center**

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:         | 12/18/1992 |
|---------------------|------------|
| Year of Phase-In/Fu | 11:        |
| RS to Start Calcs:  | 1992/07    |
| Indexed Asset Value | 4,660,571  |
| FRVS Base Asset:    | 2,844,810  |
| Occup Adj Factor:   | 0.9000     |
| ROE Factor          | 0.029580   |
|                     |            |

| Mortgage Information        |              |          |  |  |  |  |
|-----------------------------|--------------|----------|--|--|--|--|
| Amount: <b>6,100,000.00</b> |              |          |  |  |  |  |
| Type:                       | Variable [3] | l        |  |  |  |  |
| < 60% of Base:              | False        |          |  |  |  |  |
| Interest Rate:              | 4.3900       | <b>%</b> |  |  |  |  |
| Chase Rate:                 | 9.0000       | <b>%</b> |  |  |  |  |
| Amortization Rate:          | 4.3900       | <b>%</b> |  |  |  |  |
| Interest Only:              | False        |          |  |  |  |  |
| Yearly Payment:             | 280,407      |          |  |  |  |  |

| Calculation of FRVS Per Diem |                     |          |  |  |  |  |
|------------------------------|---------------------|----------|--|--|--|--|
|                              | Total Amount        | Per Diem |  |  |  |  |
| 80% Capital(1):              | 3,728,457           | 7.6214   |  |  |  |  |
| 20% ROE(2):                  | 932,114             | 0.7494   |  |  |  |  |
| Insurance Cost(3             | 3): <b>21,303</b>   | 0.5469   |  |  |  |  |
| Taxes Cost(3):               | 0                   | 0.0000   |  |  |  |  |
| Home Office(3):              | 78,924              | 2.0263   |  |  |  |  |
| Replacement(3&               | (24): <b>52,833</b> | 0.0000   |  |  |  |  |
| Total FRVS PI                | ):                  | 10.9440  |  |  |  |  |

- (1) 80% Capital (\$3,728,457) amortized at 4.3900% for 20 years Principal & Interest of \$280,407 divided by annual available days (40,880) divided by Occup. Adj. (0.9000) = \$7.6214
- (2) 20% ROE (\$932,114) times the ROE factor (0.029580) divided by annual available days (40,880) divided by Occup. Adj. (0.9000) = \$0.7494
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 31,609    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 1/1/1992    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 90          | Effective PBS Limitation | 2,844,810 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |   |                            |                               |  |  |  |  |
| Operating  | 51.1535   | 51.1535   | 3.7360                     | 47.4175                       |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 97.3713<br>57.8210<br>12.2200<br>0.0000<br>0.0000 | 97.3713<br>57.8210<br>10.9440<br>0.0000<br>0.0000 | 7.1115<br>4.2230<br>0.7993 | 90.2598<br>53.5980<br>10.1447 |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 210.7.670   | 217 2000  | 47.000                     | \$13.8051<br>\$8.6851         |  |  |  |  |
| Totals   | 218.5658  | 217.2898  | 15.8698                    | 223.9102                      |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





232.51

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Miami Gardens Care Centre**

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

| Provider Information           | Cost Report (CR)           | Patient Days           |        | Ratings         | Days       |
|--------------------------------|----------------------------|------------------------|--------|-----------------|------------|
| 190 NE 191 Street              | 08/01/2009-07/31/2010      | Number of Beds: 120    | 0      | Superior:       | 0          |
| North Miami FL 33170           | Days In CR 365             | Maximum: 4             | 13,800 | Standard:       | 184        |
| County: Dade[13]               | First Used: <b>2011/01</b> | Max Annualized: 4      | 13,800 | Conditional:    | 0          |
| Region: South[2] Area: 11      | Last Used: <b>2011/07</b>  | Total Patient: 3       | 32,322 | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:              | 6,558  | Inflati         | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: 2            | 24,751 | FY Index:       | 1.20943572 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 76.57                  | 633%   | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 73.79                  | 452%   | Cost:           | 1.04252585 |
| Open Date: 2/4/1992            | Statewide Low Occupan      | cy Threshold: 79.31    | 440%   | Target:         | 1.01620550 |
| Acquired Date: 2/4/1992        | Medicaid Low Occupand      | cy Threshold: 41.94    | 060%   | DC FY Index:    | 1.16783181 |
| Entered Medicaid 3/11/1992     | Low Occupancy Adjustr      |                        | 051%   | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 5/17/1992   | Weighted Low Occ Adju      | ustment Factor: 100.00 | 000%   | DC Inflation:   | 1.02540451 |
| Previous Med # <b>204226</b>   |                            |                        |        |                 |            |
|                                |                            |                        |        | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |           |           |           |          |     |           |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,165,575 | 2,299,274 | 1,623,738 | 630,655  | 0   | 5,719,242 |
| 1a    | Audit Adjustments                         |           |           |           |          |     |           |
| 2     | Cost Per Diem                             | 47.0920   | 92.8962   | 65.6029   | 25.4800  |     | 231.0711  |
| 3     | Cost Per Diem Inflated                    | 49.0946   | 95.2562   | 68.3927   |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 49.0946   | 95.2562   | 68.3927   | 25.4800  |     | 238.2235  |
| 5a    | Interim Adjustment                        |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 42.8000   |           | 60.5984   |          |     |           |
| 7     | Provider Target Rate                      | 43.7909   |           | 62.0013   |          |     |           |
| 7a    | Interim Adjustment                        |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193   | 97.3713   | 64.0999   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378   |           | 56.8989   |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535   |           | 57.8210   |          |     |           |
| 10a   | New Provider Target Limitation            |           |           |           |          |     |           |
| 10b   | Base for line 10a                         |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 43.7909   | 95.2562   | 57.8210   | 13.6500  |     | 210.5181  |
| 12/13 | Medicaid Adjustment Rate                  |           | 2.8480    | 1.7288    |          |     |           |
| 14    | Prospective Per Diem 11                   | 43.7909   | 98.1042   | 59.5498   | 13.6500  |     | 215.0949  |
| 15    | H 1 10 4 H 1 10 7 H 2000                  |           |           |           |          |     |           |





232.51

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Miami Gardens Care Centre**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:         | 3/11/1992 |
|---------------------|-----------|
| Year of Phase-In/Fu | 11:       |
| RS to Start Calcs:  | 1992/01   |
| Indexed Asset Value | 5,090,455 |
| FRVS Base Asset:    | 3,718,320 |
| Occup Adj Factor:   | 0.9000    |
| ROE Factor          | 0.031040  |
|                     |           |

| Mortgage Information |              |          |  |  |  |  |
|----------------------|--------------|----------|--|--|--|--|
| Amount:              | 3,300,000    | 0.00     |  |  |  |  |
| Type:                | Fixed [2]    |          |  |  |  |  |
| < 60% of Base:       | False        |          |  |  |  |  |
| Interest Rate:       | 11.1250      | <b>%</b> |  |  |  |  |
| Chase Rate:          | 8.0000       | <b>%</b> |  |  |  |  |
| Amortization Rate:   | 11.0000      | <b>%</b> |  |  |  |  |
| Interest Only:       | <b>False</b> |          |  |  |  |  |
| Yearly Payment:      | 504,4        | 114      |  |  |  |  |

| Calculation of FRVS Per Diem |                      |          |  |  |
|------------------------------|----------------------|----------|--|--|
|                              | Γotal Amount         | Per Diem |  |  |
| 80% Capital(1):              | 4,072,364            | 12.7959  |  |  |
| 20% ROE(2):                  | 1,018,091            | 0.8017   |  |  |
| Insurance Cost(3             | ): <b>192,124</b>    | 5.9441   |  |  |
| Taxes Cost(3):               | 77,734               | 2.4050   |  |  |
| Home Office(3):              | 0                    | 0.0000   |  |  |
| Replacement(3&               | <b>4</b> ): <b>0</b> | 0.0000   |  |  |
| Total FRVS PD                | ):                   | 21.9467  |  |  |

- (1) 80% Capital (\$4,072,364) amortized at 11.0000% for 20 years Principal & Interest of \$504,414 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.7959
- (2) 20% ROE (\$1,018,091) times the ROE factor (0.031040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8017
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 30,986    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1991    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120         | Effective PBS Limitation | 3,718,320 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 43.7909   | 43.7909   | 3.1983                     | 40.5926                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 98.1042<br>59.5498<br>13.6500<br>0.0000<br>0.0000 | 98.1042<br>59.5498<br>21.9467<br>0.0000<br>0.0000 | 7.1651<br>4.3492<br>1.6029 | 90.9391<br>55.2006<br>20.3438 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 217.0040  | 202 2016  | 16017                      | \$16.7472<br>\$8.6851         |  |
| Totals   | 215.0949  | 223.3916  | 16.3155                    | 232.5084                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





225.43

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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                  | Rating              | s Days     |
|---------------------------------|----------------------------|-------------------------------|---------------------|------------|
| 1130 NORTHWEST 15TH ST          | 06/01/2009-05/31/2010      | Number of Beds: 144           | Superior:           | 0          |
| <b>Boca Raton FL 33486-1343</b> | Days In CR 365             | Maximum: 52,                  | Standard:           | 184        |
| County: Palm Beach[50]          | First Used: <b>2011/01</b> | Max Annualized: 52,           | ,560 Conditional    |            |
| Region: South[2] Area: 9        | Last Used: <b>2011/07</b>  | Total Patient: 42,            | ,374 Total:         | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: 6,                  | ,150 Infla          | ition      |
| Current Class South Large [4]   | Initial CR? False          | Medicaid: 20,                 | ,839 FY Index:      | 1.20403510 |
| Class at 1/94: South Large [4]  | Medicaid Utilization       | 49.1787                       | 74% Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 80.6202                       | 24%   Cost:         | 1.04720203 |
| Open Date: 12/25/1985           | Statewide Low Occupan      | cy Threshold: 79.3144         | <b>40%</b> Target:  | 1.01620550 |
| Acquired Date: 12/25/1985       | Medicaid Low Occupan       | cy Threshold: 41.940          | 60% DC FY Index:    | 1.16533216 |
| Entered Medicaid 12/25/1985     | Low Occupancy Adjusti      | ment Factor: <b>101.646</b> 4 | DC Sem Index:       | 1.19750000 |
| Med # Active Date: 4/1/1993     | Weighted Low Occ Adju      | ustment Factor: 100.000       | DC Inflation:       | 1.02760401 |
| Previous Med # <b>203394</b>    |                            |                               |                     |            |
|                                 |                            |                               | PS Target:          | 1.02315072 |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 964,508         | 1,755,265           | 1,148,446           | 281,327  | 0   | 4,149,546 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 46.2838         | 84.2298             | 55.1104             | 13.5000  |     | 199.1240  |
| 3     | Cost Per Diem Inflated                    | 48.4685         | 86.5549             | 57.7117             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 48.4685         | 86.5549             | 57.7117             | 13.5000  |     | 206.2351  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 49.7504         |                     | 58.0163             |          |     |           |
| 7     | Provider Target Rate                      | 50.9022         |                     | 59.3594             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193         | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378         |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535         |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 48.4685         | 86.5549             | 57.7117             | 13.5000  |     | 206.2351  |
| 12/13 | Medicaid Adjustment Rate                  |                 |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 48.4685         | 86.5549             | 57.7117             | 13.5000  |     | 206.2351  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





225.43

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### AVANTE AT BOCA RATON, INC.

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 4/1/1993  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1985/07   |
| Indexed Asset Value    | 7,117,452 |
| FRVS Base Asset:       | 3,136,303 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031880  |
|                        |           |

| Mortgage Information    |           |          |  |  |
|-------------------------|-----------|----------|--|--|
| Amount:                 | 3,600,000 | 0.00     |  |  |
| Type:                   | Fixed [2] |          |  |  |
| < 60% of Base:          | False     |          |  |  |
| Interest Rate:          | 11.0000   | <b>%</b> |  |  |
| Chase Rate:             | 13.0000   | <b>%</b> |  |  |
| Amortization Rate:      | 11.0000   | <b>%</b> |  |  |
| Interest Only:          | False     |          |  |  |
| Yearly Payment: 705,269 |           |          |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Tota                         | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 5,693,962 | 14.9093  |  |  |  |
| 20% ROE(2):                  | 1,423,490 | 0.9593   |  |  |  |
| Insurance Cost(3):           | 80,672    | 1.9038   |  |  |  |
| Taxes Cost(3):               | 114,944   | 2.7126   |  |  |  |
| Home Office(3):              | 51,920    | 1.2253   |  |  |  |
| Replacement(3&4):            | 200,779   | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 21.7103  |  |  |  |

- (1) 80% Capital (\$5,693,962) amortized at 11.0000% for 20 years Principal & Interest of \$705,269 divided by annual available days (52,560) divided by Occup. Adj. (0.9000) = \$14.9093
- (2) 20% ROE (\$1,423,490) times the ROE factor (0.031880) divided by annual available days (52,560) divided by Occup. Adj. (0.9000) = \$0.9593
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120         | Effective PBS Limitation | 3,420,000 |  |

| Components   | Cost  |   |                            |                                   |
|--|---|---|----------------------------|-----------------------------------|
| F  | 2051  | FRVS  | MTA*                       | Final Component                   |
| Operating  | 48.4685   | 48.4685   | 3.5399                     | 44.9286                           |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 86.5549<br>57.7117<br>13.5000<br>0.0000<br>0.0000 | 86.5549<br>57.7117<br>21.7103<br>0.0000<br>0.0000 | 6.3216<br>4.2150<br>1.5856 | 80.2333<br>53.4967<br>20.1247     |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 206.2351  | 214.4454  | 15.6621                    | \$17.9607<br>\$8.6851<br>225.4291 |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





210.66

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### The Edgewater at Waterman Village

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

| Provider Information           | Cost Report (CR)           | Patient Days                   | Ratings Days                  |
|--------------------------------|----------------------------|--------------------------------|-------------------------------|
| 300 Brookfield Ave.            | 10/01/2009-09/30/2010      | Number of Beds: 120            | Superior: 0                   |
| Mount Dora FL 32757            | Days In CR 365             | Maximum: 43,8                  |                               |
| County: Lake[35]               | First Used: <b>2011/07</b> | Max Annualized: 43,8           |                               |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>  | Total Patient: 41,4            | 83 Total: 184                 |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare: 15,9                 | 04 Inflation                  |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: 15,0                 | 57 FY Index: 1.21497768       |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 36.29680                       | 9% Semester Index: 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 94.71005                       |                               |
| Open Date: 4/19/1993           | Statewide Low Occupan      | cy Threshold: <b>79.31440</b>  | 7% Target: 1.01620550         |
| Acquired Date: 4/19/1993       | Medicaid Low Occupan       | cy Threshold: <b>41.9406</b> 0 | % DC FY Index: 1.17050000     |
| Entered Medicaid 5/3/1993      | Low Occupancy Adjusti      | ment Factor: 119.41091         | % DC Sem Index: 1.17050000    |
| Med # Active Date: 5/3/1993    | Weighted Low Occ Adju      | ustment Factor: 100.0000       | 1%                            |
| Previous Med #                 |                            |                                | 100200000                     |
|                                |                            |                                | PS Target: 1.02315072         |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 867,558          | 1,356,708           | 1,147,589           | 319,208  | 0   | 3,691,063 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 57.6183          | 90.1048             | 76.2163             | 21.2000  |     | 245.1394  |
| 3     | Cost Per Diem Inflated                    | 59.7946          | 92.1833             | 79.0950             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 59.7946          | 92.1833             | 79.0950             | 21.2000  |     | 252.2729  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 67.5519          |                     | 73.7449             |          |     |           |
| 7     | Provider Target Rate                      | 69.1158          |                     | 75.4521             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 45.9795          | 92.1833             | 54.3625             | 13.6500  |     | 206.1753  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 45.9795          | 92.1833             | 54.3625             | 13.6500  |     | 206.1753  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





210.66

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### The Edgewater at Waterman Village

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 5/3/1993  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1993/01   |
| Indexed Asset Value    | 5,455,869 |
| FRVS Base Asset:       | 3,861,960 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.029580  |
|                        |           |

| Mortgage Information        |              |          |  |  |  |
|-----------------------------|--------------|----------|--|--|--|
| Amount: <b>8,858,400.00</b> |              |          |  |  |  |
| Type: Variable [3]          |              |          |  |  |  |
| < 60% of Base:              | False        |          |  |  |  |
| Interest Rate:              | 4.0000       | <b>%</b> |  |  |  |
| Chase Rate:                 | 9.0000       | <b>%</b> |  |  |  |
| Amortization Rate:          | 4.0000       | <b>%</b> |  |  |  |
| Interest Only:              | False        |          |  |  |  |
| Yearly Payment:             | ent: 317,390 |          |  |  |  |

| Calculation of FRVS Per Diem |                       |         |  |  |  |
|------------------------------|-----------------------|---------|--|--|--|
| Te                           | Total Amount Per Diem |         |  |  |  |
| 80% Capital(1):              | 4,364,695             | 8.0515  |  |  |  |
| 20% ROE(2):                  | 1,091,174             | 0.8188  |  |  |  |
| Insurance Cost(3):           | 74,137                | 1.7872  |  |  |  |
| Taxes Cost(3):               | 30,476                | 0.7347  |  |  |  |
| Home Office(3):              | 0                     | 0.0000  |  |  |  |
| Replacement(3&4              | 49 <b>,817</b>        | 0.0000  |  |  |  |
| Total FRVS PD:               |                       | 11.3922 |  |  |  |

- (1) 80% Capital (\$4,364,695) amortized at 4.0000% for 20 years Principal & Interest of \$317,390 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.0515
- (2) 20% ROE (\$1,091,174) times the ROE factor (0.029580) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8188
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Der | termination | Used Per Bed Standard:   | 32,183    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 8/1/1992    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120         | Effective PBS Limitation | 3,861,960 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |  |  |
| Operating  | 45.9795   | 45.9795   | 3.3581                     | 42.6214                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 92.1833<br>54.3625<br>13.6500<br>0.0000<br>0.0000 | 92.1833<br>54.3625<br>11.3922<br>0.0000<br>0.0000 | 6.7326<br>3.9704<br>0.8320 | 85.4507<br>50.3921<br>10.5602 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 207 1752  | 202 0175  | 14.0021                    | \$12.9551<br>\$8.6851         |  |  |  |
| Totals   | 206.1753  | 203.9175  | 14.8931                    | 210.6646                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





214.34

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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 1       | Days       |
|---------------------------------------|----------------------------|--------------------------------|-----------------|------------|
| 1699 E. Lyngate Drive                 | 01/01/2009-12/31/2009      | Number of Beds: 30             | Superior:       | 0          |
| Port St. Lucie FL 34952               | Days In CR 365             | Maximum: <b>10,950</b>         | Standard:       | 184        |
| County: St Lucie[56]                  | First Used: <b>2010/07</b> | Max Annualized: 10,950         |                 | 0          |
| Region: South[2] Area: 9              | Last Used: <b>2011/07</b>  | Total Patient: 9,216           | Total:          | 184        |
| Control Private For profit [1]        | Unaudited [3]              | Medicare: <b>4,304</b>         | Inflati         | on         |
| Current Class South Small [3]         | Initial CR? False          | Medicaid: <b>3,820</b>         | FY Index:       | 1.19387802 |
| Class at 1/94: <b>South Small [3]</b> | Medicaid Utilization       | 41.44965%                      | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]          | Occupancy:                 | 84.16438%                      | Cost:           | 1.05611124 |
| Open Date: 10/13/1993                 | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b> | Target:         | 1.01620550 |
| Acquired Date: 10/13/1993             | Medicaid Low Occupan       | cy Threshold: <b>41.94060%</b> | DC FY Index:    | 1.15950000 |
| Entered Medicaid <b>10/18/1993</b>    | Low Occupancy Adjusti      | ment Factor: 106.11488%        | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 10/18/1993         | Weighted Low Occ Adju      | ustment Factor: 100.00000%     | DC Inflation:   | 1.03277275 |
| Previous Med #                        |                            |                                |                 |            |
|                                       |                            |                                | PS Target:      | 1.02315072 |

|       | 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  | 30.8099  |     | 224.3146 |
| 3     | Cost Per Diem Inflated   | 51.2698   | 88.1366  | 62.9644  |          |     |          |
| 4     | Low Occupancy Adjustment   |           |          |          |          |     |          |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 51.2698   | 88.1366  | 62.9644  | 30.8099  |     | 233.1807 |
| 5a    | Interim Adjustment   |           |          |          |          |     |          |
| 5b    | Interim Adjusted Per Diem  |           |          |          |          |     |          |
| 6     | Prior Semester: Provider Target Base   | 63.9690   |          | 61.7471  |          |     |          |
| 7     | Provider Target Rate   | 65.4499   |          | 63.1766  |          |     |          |
| 7a    | Interim Adjustment   |           |          |          |          |     |          |
| 7b    | Interim Adjusted Provider Target Rate  |           |          |          |          |     |          |
| 8     | Cost Based Class Ceilings  | 59.2863   | 102.7706 | 78.6955  | 13.6500  |     |          |
| 9     | Prior Semester: Class Ceiling Target Base  | 60.7984   |          | 70.2905  |          |     |          |
| 10    | Target Rate Class Ceiling  | 61.7837   |          | 71.4296  |          |     |          |
| 10a   | New Provider Target Limitation   |           |          |          |          |     |          |
| 10b   | Base for line 10a  |           |          |          |          |     |          |
| 11    | Lesser of 5,7,8,10, 10a  | 51.2698   | 88.1366  | 62.9644  | 13.6500  |     | 216.0208 |
| 12/13 | Medicaid Adjustment Rate   |           |          |          |          |     |          |
| 14    | Prospective Per Diem 11  | 51.2698   | 88.1366  | 62.9644  | 13.6500  |     | 216.0208 |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |          |          |          |     |          |





214.34

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Brighton Gardens of Port St. Lucie**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:         | 10/18/1993 |
|---------------------|------------|
| Year of Phase-In/Fu | 11:        |
| RS to Start Calcs:  | 1993/07    |
| Indexed Asset Value | 1,409,127  |
| FRVS Base Asset:    | 982,590    |
| Occup Adj Factor:   | 0.9000     |
| ROE Factor          | 0.029170   |
|                     |            |

| Mortgage Information |           |          |  |  |  |
|----------------------|-----------|----------|--|--|--|
| Amount:              | 1,968,820 | 0.00     |  |  |  |
| Type:                | Fixed [2] |          |  |  |  |
| < 60% of Base:       | False     |          |  |  |  |
| Interest Rate:       | 10.0000   | <b>%</b> |  |  |  |
| Chase Rate:          | 6.5000    | <b>%</b> |  |  |  |
| Amortization Rate:   | 9.5000    | <b>%</b> |  |  |  |
| Interest Only:       | False     |          |  |  |  |
| Yearly Payment:      | 126,095   |          |  |  |  |

| Calculation of FRVS Per Diem |                |          |  |  |
|------------------------------|----------------|----------|--|--|
|                              | Total Amount   | Per Diem |  |  |
| 80% Capital(1):              | 1,127,302      | 12.7950  |  |  |
| 20% ROE(2):                  | 281,825        | 0.8342   |  |  |
| Insurance Cost(              | <b>8,180</b>   | 0.8876   |  |  |
| Taxes Cost(3):               | 20,582         | 2.2333   |  |  |
| Home Office(3)               | <b>25,189</b>  | 2.7332   |  |  |
| Replacement(38               | 2 <b>6,064</b> | 0.0000   |  |  |
| Total FRVS PI                | ):             | 19.4833  |  |  |

- (1) 80% Capital (\$1,127,302) amortized at 9.5000% for 20 years Principal & Interest of \$126,095 divided by annual available days (10,950) divided by Occup. Adj. (0.9000) = \$12.7950
- (2) 20% ROE (\$281,825) times the ROE factor (0.029170) divided by annual available days (10,950) divided by Occup. Adj. (0.9000) = \$0.8342
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 32,753  |  |
|----------------------|------------|--------------------------|---------|--|
| Comparison Date:     | 1/1/1993   | Current RS PBS:          | 49,593  |  |
| Comparison Bed       | 30         | Effective PBS Limitation | 982,590 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |  |
| Operating  | 51.2698   | 51.2698   | 3.7445                     | 47.5253                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 88.1366<br>62.9644<br>13.6500<br>0.0000<br>0.0000 | 88.1366<br>62.9644<br>19.4833<br>0.0000<br>0.0000 | 6.4371<br>4.5986<br>1.4230 | 81.6995<br>58.3658<br>18.0603 |  |  |
| Supplemental Rate Add-on   |   |   |                            | \$8.6851                      |  |  |
| Totals   | 216.0208  | 221.8541  | 16.2032                    | 214.3360                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





215.66

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Emory L. Bennett Memorial Veterans Nursing Ho

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]

| Type of Owl   | Type of Ownership: Government Non-Front [4] CHOW Status based on this Cost Report: No Change [1] |             |              |            |            |            |        |         |      |              |            |
|---------------|--|-------------|--------------|------------|------------|------------|--------|---------|------|--------------|------------|
| Prov          | vider Information  | Cost R      | eport (CR    | .)         |            | Patient l  | Days   |         |      | Ratings 1    | Days       |
| 1920 Mase     | on Avenue  | 07/01/200   | 9-06/30/2    | 2010       | Number     | of Beds:   | 12     | 20      |      | Superior:    | 0          |
| Daytona I     | Beach FL 32117   | Days In CR  |              | 365        | Maximu     | m:         | 4      | 43,800  |      | Standard:    | 184        |
| County: Vo    | lusia[64]  | First Used: | 2011         | <b>/07</b> | Max Anr    | nualized:  | 4      | 43,800  |      | Conditional: | 0          |
| Region: No    | orth [1] Area: 4   | Last Used:  | 2011         | <b>/07</b> | Total Pat  | ient:      |        | 38,297  |      | Total:       | 184        |
| Control Go    | overnment Non-Prof   | Unaudited   | [3]          |            | Medicare   | e:         |        | 4,636   |      | Inflati      | on         |
| Current Class | ss North Large [2]   | Initial CR? | <b>False</b> |            | Medicaid   | <b>l</b> : |        | 14,744  | FY I | Index:       | 1.20667423 |
| Class at 1/94 | 4: North Large [2]   | Medic       | aid Utiliza  | ition      |            |            | 38.49  | 9910%   | Sem  | ester Index: | 1.26086800 |
| Operating E   | x > 18 months [1]  | Occup       | ancy:        |            |            |            | 87.43  | 3607%   | Cost | †•           | 1.04491168 |
| Open Date:    | 12/27/1993   | Statew      | ide Low (    | Occupan    | cy Thresh  | old:       | 79.3   | 1440%   | Targ |              | 1.01620550 |
| Acquired Da   | ate: 12/27/1993  | Medic       | aid Low C    | ccupan     | cy Thresho | old:       | 41.94  | 4060%   | _    | FY Index:    | 1.16650000 |
| Entered Med   | dicaid 1/19/1994   | Low C       | occupancy    | Adjustr    | nent Facto | r: .       | 110.23 | 3985%   |      | Sem Index:   | 1.19750000 |
| Med # Activ   | ve Date: 1/19/1994   | Weigh       | ted Low (    | occ Adju   | ıstment Fa | ctor:      | 100.00 | 0000%   | _    | Inflation:   |            |
| Previous Me   | ed#  |             |              |            |            |            |        |         |      |              | 1.02657523 |
|               |  |             |              |            |            |            |        |         | PS T | Γarget:      | 1.02315072 |
|               | Rate Calculations  |             |              |            |            |            |        |         |      |              |            |
| Item          | Description  | Op          | erating      | Di         | rect       | InDire     | ect    | Propert | y    | ROE          | Totals     |
|               |  |             |              |            |            |            |        |         |      |              |            |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 653,489          | 1,367,735           | 812,562             | 152,895  | 0   | 2,986,681 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 44.3224          | 92.7655             | 55.1114             | 10.3700  |     | 202.5693  |
| 3     | Cost Per Diem Inflated                    | 46.3130          | 95.2308             | 57.5865             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 46.3130          | 95.2308             | 57.5865             | 10.3700  |     | 209.5003  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 70.7853          |                     | 56.1834             |          |     |           |
| 7     | Provider Target Rate                      | 72.4240          |                     | 57.4841             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 45.9795          | 95.2206             | 54.3625             | 10.3700  |     | 205.9326  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 45.9795          | 95.2206             | 54.3625             | 10.3700  |     | 205.9326  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Emory L. Bennett Memorial Veterans Nursing Ho**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 1/19/1994 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1993/07   |
| Indexed Asset Value  | 4,928,631 |
| FRVS Base Asset:     | 3,930,360 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage Information |          |          |  |  |
|----------------------|----------|----------|--|--|
| Amount:              |          | 0.00     |  |  |
| Type:                | None [1] |          |  |  |
| < 60% of Base:       | True     |          |  |  |
| Interest Rate:       | 6.0000   | %        |  |  |
| Chase Rate:          | 6.0000   | <b>%</b> |  |  |
| Amortization Rate:   | 6.0000   | <b>%</b> |  |  |
| Interest Only:       | True     |          |  |  |
| Yearly Payment:      | 233,     | 711      |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Tota                         | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 3,942,905 | 5.9287   |  |  |  |
| 20% ROE(2):                  | 985,726   | 0.7892   |  |  |  |
| Insurance Cost(3):           | 5,077     | 0.1326   |  |  |  |
| Taxes Cost(3):               | 0         | 0.0000   |  |  |  |
| Home Office(3):              | 36,357    | 0.9493   |  |  |  |
| Replacement(3&4):            | 41,619    | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 7.7998   |  |  |  |

- (1) 80% Capital (\$3,942,905) amortized at 6.0000% for 20 years Interest of \$233,711 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.9287
- (2) 20% ROE (\$985,726) times the ROE factor (0.031560) 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

| Per Bed Standard De | etermination | Used Per Bed Standard:   | 32,753    |  |
|---------------------|--------------|--------------------------|-----------|--|
| Comparison Date:    | 1/1/1993     | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120          | Effective PBS Limitation | 3,930,360 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                                   |  |  |
|--|---|--|----------------------------|-----------------------------------|--|--|
| Components   | Cost  | FRVS   | MTA*                       | Final Component                   |  |  |
| Operating  | 45.9795   | 45.9795  | 3.3581                     | 42.6214                           |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 95.2206<br>54.3625<br>10.3700<br>0.0000<br>0.0000 | 95.2206<br>54.3625<br>7.7998<br>0.0000<br>0.0000 | 6.9545<br>3.9704<br>0.5697 | 88.2661<br>50.3921<br>7.2301      |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 205.9326  | 203.3624   | 14.8527                    | \$18.4667<br>\$8.6851<br>215.6615 |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





219.65

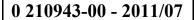
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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 Day        | ys        |
|---------------------------------|----------------------------|-----------------------------------|--------------------|-----------|
| 45 Katherine Blvd               | 01/01/2010-12/31/2010      | Number of Beds: <b>60</b>         | Superior:          | 0         |
| Palm Harbor FL 34684            | Days In CR 365             | Maximum: <b>21,900</b>            | Standard:          | 184       |
| County: Pinellas[52]            | First Used: <b>2011/07</b> | Max Annualized: 21,900            | Conditional:       | 0         |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient: 20,422             | Total:             | 184       |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>6,065</b>            | Inflation          |           |
| Current Class Central Small [5] | Initial CR? False          | Medicaid: <b>6,441</b>            | FY Index: 1.       | .22078676 |
| Class at 1/94: North Small [1]  | Medicaid Utilization       | 31.53952%                         | Semester Index: 1. | .26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 93.25114%                         |                    | .03283230 |
| Open Date: 1/15/1992            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    |                    | .01620550 |
| Acquired Date: 1/15/1992        | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    |                    | .17400000 |
| Entered Medicaid 2/12/1992      | Low Occupancy Adjustr      | ment Factor: 117.57151%           |                    | .19750000 |
| Med # Active Date: 10/8/1993    | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> |                    |           |
| Previous Med # <b>204374</b>    |                            |                                   |                    | .02001704 |
|                                 |                            |                                   | PS Target: 1.      | .02315072 |

|       | Rate Calculations  |           |         |          |          |     |           |
|-------|--|-----------|---------|----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct  | InDirect | Property | ROE | Totals    |
| 1     | Total Cost   | 306,457   | 553,082 | 392,032  | 86,309   | 0   | 1,337,880 |
| 1a    | Audit Adjustments  |           |         |          |          |     |           |
| 2     | Cost Per Diem  | 47.5791   | 85.8690 | 60.8651  | 13.3999  |     | 207.7132  |
| 3     | Cost Per Diem Inflated   | 49.1412   | 87.5878 | 62.8634  |          |     |           |
| 4     | Low Occupancy Adjustment   |           |         |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 49.1412   | 87.5878 | 62.8634  | 13.3999  |     | 212.9923  |
| 5a    | Interim Adjustment   |           |         |          |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |         |          |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 58.6244   |         | 58.4802  |          |     |           |
| 7     | Provider Target Rate   | 59.9816   |         | 59.8341  |          |     |           |
| 7a    | Interim Adjustment   |           |         |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |         |          |          |     |           |
| 8     | Cost Based Class Ceilings  | 56.4866   | 97.7236 | 72.5771  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 54.6049   |         | 64.3815  |          |     |           |
| 10    | Target Rate Class Ceiling  | 55.4898   |         | 65.4248  |          |     |           |
| 10a   | New Provider Target Limitation   |           |         |          |          |     |           |
| 10b   | Base for line 10a  |           |         |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 49.1412   | 87.5878 | 59.8341  | 13.3999  |     | 209.9630  |
| 12/13 | Medicaid Adjustment Rate   |           |         |          |          |     |           |
| 14    | Prospective Per Diem 11  | 49.1412   | 87.5878 | 59.8341  | 13.3999  |     | 209.9630  |
| 15    | Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |         |          |          |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Stratford Court at Palm Harbor**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 2/12/1992 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1992/01   |
| Indexed Asset Value  | 2,379,826 |
| FRVS Base Asset:     | 1,859,160 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027600  |
|                      |           |

| Mortgage Information |           |            |  |  |
|----------------------|-----------|------------|--|--|
| Mortgage III.        | iomiation |            |  |  |
| Amount:              | 4,493,048 | 8.00       |  |  |
| Type:                | Fixed [2] |            |  |  |
| < 60% of Base:       | False     |            |  |  |
| Interest Rate:       | 10.2000   | <b>%</b>   |  |  |
| Chase Rate:          | 6.5000    | <b>%</b>   |  |  |
| Amortization Rate:   | 9.5000    | <b>%</b>   |  |  |
| Interest Only:       | False     |            |  |  |
| Yearly Payment:      | 212,9     | <b>958</b> |  |  |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |  |
|-----------------|------------------------------|----------|--|--|--|
|                 | Total Amount                 | Per Diem |  |  |  |
| 80% Capital(1): | 1,903,861                    | 10.8046  |  |  |  |
| 20% ROE(2):     | 475,965                      | 0.6665   |  |  |  |
| Insurance Cost( | 3): <b>10,099</b>            | 0.4945   |  |  |  |
| Taxes Cost(3):  | 18,938                       | 0.9273   |  |  |  |
| Home Office(3)  | : 44,795                     | 2.1935   |  |  |  |
| Replacement(38  | <b>§</b> 4): <b>104,172</b>  | 0.0000   |  |  |  |
| Total FRVS P    | D:                           | 15.0864  |  |  |  |

- (1) 80% Capital (\$1,903,861) amortized at 9.5000% for 20 years Principal & Interest of \$212,958 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$10.8046
- (2) 20% ROE (\$475,965) times the ROE factor (0.027600) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.6665
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 30,986    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1991    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60          | Effective PBS Limitation | 1,859,160 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |  |
| Operating  | 49.1412   | 49.1412   | 3.5890                     | 45.5522                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 87.5878<br>59.8341<br>13.3999<br>0.0000<br>0.0000 | 87.5878<br>59.8341<br>15.0864<br>0.0000<br>0.0000 | 6.3970<br>4.3700<br>1.1018 | 81.1908<br>55.4641<br>13.9846 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$14.7704<br>\$8.6851         |  |  |
| Totals   | 209.9630  | 211.6495  | 15.4578                    | 219.6472                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### 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 Day         | ys       | Ratings         | Days       |
|---------------------------------|----------------------------|---------------------|----------|-----------------|------------|
| 499 Alternate Keene Road        | 07/01/2009-06/30/2010      | Number of Beds:     | 244      | Superior:       | 0          |
| Largo FL 33771-1652             | Days In CR 365             | Maximum:            | 89,060   | Standard:       | 184        |
| County: Pinellas[52]            | First Used: <b>2011/07</b> | Max Annualized:     | 89,060   | Conditional:    | 0          |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient:      | 84,356   | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare:           | 11,146   | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid:           | 56,782   | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 67                  | 7.31234% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 94                  | 4.71817% | Cost:           | 1.04491168 |
| Open Date: 5/18/1990            | Statewide Low Occupar      | ncy Threshold: 79   | 9.31440% | Target:         | 1.01620550 |
| Acquired Date: 4/15/1990        | Medicaid Low Occupan       | cy Threshold: 41    | 1.94060% | DC FY Index:    | 1.16650000 |
| Entered Medicaid 5/18/1990      | Low Occupancy Adjust       | ment Factor: 119    | 9.42115% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/7/1994     | Weighted Low Occ Adj       | ustment Factor: 100 | 0.00000% | DC Inflation:   |            |
| Previous Med # <b>202134</b>    |                            |                     |          |                 | 1.02657523 |
|                                 |                            |                     |          | PS Target:      | 1.02315072 |

|       | Rate Calculations   |           |           |           |           |     |            |
|-------|---|-----------|-----------|-----------|-----------|-----|------------|
| Item  | Description   | Operating | Direct    | InDirect  | Property  | ROE | Totals     |
| 1     | Total Cost  | 2,027,995 | 4,231,400 | 2,590,579 | 1,304,850 | 0   | 10,154,824 |
| 1a    | Audit Adjustments   |           |           |           |           |     |            |
| 2     | Cost Per Diem   | 35.7155   | 74.5201   | 45.6232   | 22.9800   |     | 178.8388   |
| 3     | Cost Per Diem Inflated  | 37.3195   | 76.5005   | 47.6722   |           |     |            |
| 4     | Low Occupancy Adjustment  |           |           |           |           |     |            |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 37.3195   | 76.5005   | 47.6722   | 22.9800   |     | 184.4722   |
| 5a    | Interim Adjustment  |           |           |           |           |     |            |
| 5b    | Interim Adjusted Per Diem   |           |           |           |           |     |            |
| 6     | Prior Semester: Provider Target Base  | 39.9862   |           | 48.2835   |           |     |            |
| 7     | Provider Target Rate  | 40.9119   |           | 49.4013   |           |     |            |
| 7a    | Interim Adjustment  |           |           |           |           |     |            |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |           |     |            |
| 8     | Cost Based Class Ceilings   | 49.6383   | 96.2960   | 61.3044   | 13.6500   |     |            |
| 9     | Prior Semester: Class Ceiling Target Base   | 47.7921   |           | 55.1439   |           |     |            |
| 10    | Target Rate Class Ceiling   | 48.5666   |           | 56.0375   |           |     |            |
| 10a   | New Provider Target Limitation  |           |           |           |           |     |            |
| 10b   | Base for line 10a   |           |           |           |           |     |            |
| 11    | Lesser of 5,7,8,10, 10a   | 37.3195   | 76.5005   | 47.6722   | 13.6500   |     | 175.1422   |
| 12/13 | Medicaid Adjustment Rate  |           | 1.4900    | 0.9285    |           |     |            |
| 14    | Prospective Per Diem 11   | 37.3195   | 77.9905   | 48.6007   | 13.6500   |     | 177.5607   |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |           |     |            |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Sabal Palms Health Care Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 5/18/1990  |
|----------------------|------------|
| Year of Phase-In/Ful | 1:         |
| RS to Start Calcs:   | 1990/01    |
| Indexed Asset Value  | 11,110,381 |
| FRVS Base Asset:     | 3,602,760  |
| Occup Adj Factor:    | 0.9000     |
| ROE Factor           | 0.031560   |
|                      |            |

| Mortgage Int       | formation    |
|--------------------|--------------|
| Amount:            | 3,500,000.00 |
| Type:              | Fixed [2]    |
| < 60% of Base:     | False        |
| Interest Rate:     | 10.4000 %    |
| Chase Rate:        | 7.9800 %     |
| Amortization Rate: | 10.4000 %    |
| Interest Only:     | False        |
| Yearly Payment:    | 1,057,714    |
|                    |              |

| Calculation        | of FRVS Per | Diem     |
|--------------------|-------------|----------|
| To                 | tal Amount  | Per Diem |
| 80% Capital(1):    | 8,888,305   | 13.1960  |
| 20% ROE(2):        | 2,222,076   | 0.8749   |
| Insurance Cost(3): | 143,071     | 1.6960   |
| Taxes Cost(3):     | 205,970     | 2.4417   |
| Home Office(3):    | 53,923      | 0.6392   |
| Replacement(3&4)   | 431,572     | 0.0000   |
| Total FRVS PD:     |             | 18.8478  |

- (1) 80% Capital (\$8,888,305) amortized at 10.4000% for 20 years Principal & Interest of \$1,057,714 divided by annual available days (89,060) divided by Occup. Adj. (0.9000) = \$13.1960
- (2) 20% ROE (\$2,222,076) times the ROE factor (0.031560) divided by annual available days (89,060) divided by Occup. Adj. (0.9000) = \$0.8749
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 30,023    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1989    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120         | Effective PBS Limitation | 3,602,760 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |
|--|---|---|----------------------------|-------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |
| Operating  | 37.3195   | 37.3195   | 2.7256                     | 34.5939                       |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 77.9905<br>48.6007<br>13.6500<br>0.0000<br>0.0000 | 77.9905<br>48.6007<br>18.8478<br>0.0000<br>0.0000 | 5.6961<br>3.5496<br>1.3766 | 72.2944<br>45.0511<br>17.4712 |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$4.0269<br>\$8.6851          |
| Totals   | 177.5607  | 182.7585  | 13.3479                    | 182.1226                      |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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]

| Type of Ownership. I fivate For pro | it [1] CHOW Status baseu ( | on this Cost Repor | t. 110 Change |                 |            |
|-------------------------------------|----------------------------|--------------------|---------------|-----------------|------------|
| Provider Information                | Cost Report (CR)           | Patient            | Days          | Ratings         | Days       |
| 6343 Via Sonrisa Del Sur            | 01/01/2009-12/31/2009      | Number of Beds:    | 60            | Superior:       | 0          |
| Boca Raton FL 33433                 | Days In CR 365             | Maximum:           | 21,900        | Standard:       | 184        |
| County: Palm Beach[50]              | First Used: <b>2011/01</b> | Max Annualized:    | 21,900        | Conditional:    | 0          |
| Region: South[2] Area: 9            | Last Used: <b>2011/07</b>  | Total Patient:     | 19,184        | Total:          | 184        |
| Control Private For profit [1]      | Unaudited [3]              | Medicare:          | 7,932         | Inflat          | ion        |
| Current Class South Small [3]       | Initial CR? False          | Medicaid:          | 6,971         | FY Index:       | 1.19387802 |
| Class at 1/94: South Small [3]      | Medicaid Utilization       |                    | 36.33757%     | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]        | Occupancy:                 |                    | 87.59817%     | Cost:           | 1.05611124 |
| Open Date: 3/17/1994                | Statewide Low Occupan      | cy Threshold:      | 79.31440%     | Target:         | 1.01620550 |
| Acquired Date: 3/17/1994            | Medicaid Low Occupan       | cy Threshold:      | 41.94060%     | DC FY Index:    | 1.15950000 |
| Entered Medicaid 3/17/1994          | Low Occupancy Adjusts      | ment Factor:       | 110.44422%    | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 3/17/1994        | Weighted Low Occ Adju      | ustment Factor:    | 100.00000%    | DC Inflation:   |            |
| Previous Med #                      |                            |                    |               |                 | 1.03277275 |
|                                     |                            |                    |               | PS Target:      | 1.02315072 |

|       | Rate Calculations   |           |          |          |          |     |           |
|-------|---|-----------|----------|----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct   | InDirect | Property | ROE | Totals    |
| 1     | Total Cost  | 306,990   | 587,193  | 419,712  | 126,384  | 0   | 1,440,279 |
| 1a    | Audit Adjustments   |           |          |          |          |     |           |
| 2     | Cost Per Diem   | 44.0382   | 84.2337  | 60.2083  | 18.1300  |     | 206.6102  |
| 3     | Cost Per Diem Inflated  | 46.5092   | 86.9943  | 63.5867  |          |     |           |
| 4     | Low Occupancy Adjustment  |           |          |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 46.5092   | 86.9943  | 63.5867  | 18.1300  |     | 215.2202  |
| 5a    | Interim Adjustment  |           |          |          |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |          |          |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 70.1635   |          | 71.1340  |          |     |           |
| 7     | Provider Target Rate  | 71.7878   |          | 72.7808  |          |     |           |
| 7a    | Interim Adjustment  |           |          |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |          |          |          |     |           |
| 8     | Cost Based Class Ceilings   | 59.2863   | 102.7706 | 78.6955  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 60.7984   |          | 70.2905  |          |     |           |
| 10    | Target Rate Class Ceiling   | 61.7837   |          | 71.4296  |          |     |           |
| 10a   | New Provider Target Limitation  |           |          |          |          |     |           |
| 10b   | Base for line 10a   |           |          |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 46.5092   | 86.9943  | 63.5867  | 13.6500  |     | 210.7402  |
| 12/13 | Medicaid Adjustment Rate  |           |          |          |          |     |           |
| 14    | Prospective Per Diem 11   | 46.5092   | 86.9943  | 63.5867  | 13.6500  |     | 210.7402  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |          |          |          |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Stratford Court at Boca Pointe**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:         | 3/17/1994 |
|---------------------|-----------|
| Year of Phase-In/Fu | 11:       |
| RS to Start Calcs:  | 1994/01   |
| Indexed Asset Value | 2,696,735 |
| FRVS Base Asset:    | 1,995,300 |
| Occup Adj Factor:   | 0.9000    |
| ROE Factor          | 0.029170  |
|                     |           |

| Mortgage Information |              |          |  |
|----------------------|--------------|----------|--|
| Amount:              | 4,217,000.00 |          |  |
| Type:                | Fixed [2]    |          |  |
| < 60% of Base:       | False        |          |  |
| Interest Rate:       | 10.0000      | <b>%</b> |  |
| Chase Rate:          | 6.5000       | <b>%</b> |  |
| Amortization Rate:   | 9.5000       | <b>%</b> |  |
| Interest Only:       | False        |          |  |
| Yearly Payment:      | 241,3        | 316      |  |

| Calculation of FRVS Per Diem |           |          |  |  |
|------------------------------|-----------|----------|--|--|
| Tot                          | al Amount | Per Diem |  |  |
| 80% Capital(1):              | 2,157,388 | 12.2433  |  |  |
| 20% ROE(2):                  | 539,347   | 0.7982   |  |  |
| Insurance Cost(3):           | 16,968    | 0.8845   |  |  |
| Taxes Cost(3):               | 42,379    | 2.2091   |  |  |
| Home Office(3):              | 54,704    | 2.8515   |  |  |
| Replacement(3&4):            | 26,165    | 0.0000   |  |  |
| Total FRVS PD:               |           | 18.9866  |  |  |

- (1) 80% Capital (\$2,157,388) amortized at 9.5000% for 20 years Principal & Interest of \$241,316 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$12.2433
- (2) 20% ROE (\$539,347) times the ROE factor (0.029170) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.7982
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Ì | Per Bed Standard Dete | ermination | Used Per Bed Standard:   | 33,255    |  |
|---|-----------------------|------------|--------------------------|-----------|--|
| ( | Comparison Date:      | 7/1/1993   | Current RS PBS:          | 49,593    |  |
| ( | Comparison Bed        | 60         | Effective PBS Limitation | 1,995,300 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |
|--|---|---|----------------------------|-----------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |
| Operating  | 46.5092   | 46.5092   | 3.3968                     | 43.1124                           |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 86.9943<br>63.5867<br>13.6500<br>0.0000<br>0.0000 | 86.9943<br>63.5867<br>18.9866<br>0.0000<br>0.0000 | 6.3537<br>4.6441<br>1.3867 | 80.6406<br>58.9426<br>17.5999     |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 210.7402  | 216.0768  | 15.7813                    | \$12.3230<br>\$8.6851<br>221.3036 |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





228.43

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## 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                     |   |
|--------------------------------|----------------------------|--------------------------------|----------------------------------|---|
| 159 NORTH THRID STREE          | 10/01/2009-09/30/2010      | Number of Beds: 68             | Superior: 184                    |   |
| Macclenny FL 32063             | Days In CR 365             | Maximum: <b>24,820</b>         | Standard: 0                      |   |
| County: Baker[2]               | First Used: <b>2011/07</b> | Max Annualized: 24,820         |                                  |   |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient: 15,944          | Total: <b>184</b>                |   |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare: <b>1,685</b>         | Inflation                        |   |
| Current Class North Small [1]  | Initial CR? False          | Medicaid: <b>13,461</b>        | FY Index: <b>1.2149776</b>       | 8 |
| Class at 1/94: North Small [1] | Medicaid Utilization       | 84.42674%                      | Semester Index: <b>1.2608680</b> | 0 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 64.23852%                      |                                  | - |
| Open Date: 1/1/1970            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b> | Target: 1.0162055                |   |
| Acquired Date: 1/1/1970        | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b> | DC FY Index: 1.1705000           |   |
| Entered Medicaid 1/1/1970      | Low Occupancy Adjustr      | ment Factor: <b>80.99225%</b>  | DC Sem Index: 1.1705000          |   |
| Med # Active Date: 10/1/1993   | Weighted Low Occ Adju      | ustment Factor: 100.00000%     |                                  | - |
| Previous Med # <b>200042</b>   |                            |                                | 102000.0                         |   |
|                                |                            |                                | PS Target: 1.0231507             | 2 |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,105,417        | 1,675,633           | 1,265,104           | 288,200  | 0   | 4,334,354 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 82.1200          | 124.4806            | 93.9829             | 21.4100  |     | 321.9935  |
| 3     | Cost Per Diem Inflated                    | 85.2217          | 127.3520            | 97.5327             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 85.2217          | 127.3520            | 97.5327             | 21.4100  |     | 331.5164  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 69.0549          |                     | 70.0902             |          |     |           |
| 7     | Provider Target Rate                      | 70.6536          |                     | 71.7128             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 53.6870          | 92.6766             | 66.4586             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 48.4247          |                     | 58.4725             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 49.2094          |                     | 59.8127             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 49.2094          | 92.6766             | 59.8127             | 13.6500  |     | 215.3487  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 3.5894              | 2.3166              |          |     |           |
| 14    | Prospective Per Diem 11                   | 49.2094          | 96.2660             | 62.1293             | 13.6500  |     | 221.2547  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





228.43

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### W. FRANK WELLS NURSING FACILITY

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/ Fu | ıll:      |
| RS to Start Calcs:   | 1971/07   |
| Indexed Asset Value  | 1,946,358 |
| FRVS Base Asset:     | 965,194   |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029580  |
|                      |           |

| Mortgage Information |          |          |  |  |  |
|----------------------|----------|----------|--|--|--|
| Amount:              |          |          |  |  |  |
| Type:                | None [1] |          |  |  |  |
| < 60% of Base:       | True     |          |  |  |  |
| Interest Rate:       | 12.5000  | <b>%</b> |  |  |  |
| Chase Rate:          | 12.5000  | <b>%</b> |  |  |  |
| Amortization Rate:   | 12.5000  | <b>%</b> |  |  |  |
| Interest Only:       | True     |          |  |  |  |
| Yearly Payment:      | 193,     | 589      |  |  |  |

| Calculation of FRVS Per Diem |                       |          |  |  |  |
|------------------------------|-----------------------|----------|--|--|--|
|                              | Total Amount          | Per Diem |  |  |  |
| 80% Capital(1):              | 1,557,086             | 8.6664   |  |  |  |
| 20% ROE(2):                  | 389,272               | 0.5155   |  |  |  |
| Insurance Cost(              | 3): 0                 | 0.0000   |  |  |  |
| Taxes Cost(3):               | 0                     | 0.0000   |  |  |  |
| Home Office(3)               | ): 0                  | 0.0000   |  |  |  |
| Replacement(38               | <b>§</b> 4): <b>0</b> | 0.0000   |  |  |  |
| Total FRVS Pl                | D:                    | 9.1819   |  |  |  |

- (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 ( 0.029580) divided by annual available days (24,820) divided by Occup. Adj. (0.9000) = \$0.5155
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |
|---------------------|-------------|--------------------------|-----------|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |
| Comparison Bed      | 68          | Effective PBS Limitation | 1,938,000 |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |  |  |  |
|--|---|--|----------------------------|------------------------------|--|--|--|
| Components   | onents Cost FRVS MTA* Final Component             |  |                            |                              |  |  |  |
| Operating  | 49.2094   | 49.2094  | 3.5940                     | 45.6154                      |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 96.2660<br>62.1293<br>13.6500<br>0.0000<br>0.0000 | 96.2660<br>62.1293<br>9.1819<br>0.0000<br>0.0000 | 7.0308<br>4.5376<br>0.6706 | 89.2352<br>57.5917<br>8.5113 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |  |                            | \$18.7896<br>\$8.6851        |  |  |  |
| Totals   | 221.2547  | 216.7866   | 15.8330                    | 228.4283                     |  |  |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|





176.63

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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 Day         |          | Ratings         | Days       |
|---------------------------------|----------------------------|---------------------|----------|-----------------|------------|
| 1775 Huntington Lane            | 08/01/2009-07/31/2010      | Number of Beds:     | 100      | Superior:       | 0          |
| Rockledge FL 32955              | Days In CR 365             | Maximum:            | 36,500   | Standard:       | 184        |
| County: Brevard[5]              | First Used: <b>2011/07</b> | Max Annualized:     | 36,500   | Conditional:    | 0          |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient:      | 34,719   | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare:           | 5,771    | Inflat          | ion        |
| Current Class Central Small [5] | Initial CR? False          | Medicaid:           | 21,712   | FY Index:       | 1.20943572 |
| Class at 1/94: North Small [1]  | Medicaid Utilization       | 62                  | 2.53636% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 9:                  | 5.12055% | Cost:           | 1.04252585 |
| Open Date: 1/1/1972             | Statewide Low Occupar      | ncy Threshold: 79   | 9.31440% | Target:         | 1.01620550 |
| Acquired Date: 1/1/1972         | Medicaid Low Occupan       | cy Threshold: 4     | 1.94060% | DC FY Index:    | 1.16783181 |
| Entered Medicaid 1/1/1972       | Low Occupancy Adjust       | ment Factor: 119    | 9.92847% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 10/1/1994    | Weighted Low Occ Adj       | ustment Factor: 100 | 0.00000% | DC Inflation:   | 1.02540451 |
| Previous Med # <b>203742</b>    |                            |                     |          |                 |            |
|                                 |                            |                     |          | PS Target:      | 1.02315072 |

|       |   | ]                | Rate Calculations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 744,252          | 1,517,788           | 918,079             | 538,458  | 0   | 3,718,577 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 34.2784          | 69.9055             | 42.2844             | 24.8000  |     | 171.2683  |
| 3     | Cost Per Diem Inflated                    | 35.7361          | 71.6814             | 44.0826             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 35.7361          | 71.6814             | 44.0826             | 24.8000  |     | 176.3001  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 45.5197          |                     | 54.0072             |          |     |           |
| 7     | Provider Target Rate                      | 46.5735          |                     | 55.2575             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 56.4866          | 97.7236             | 72.5771             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 54.6049          |                     | 64.3815             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 55.4898          |                     | 65.4248             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 35.7361          | 71.6814             | 44.0826             | 13.6500  |     | 165.1501  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.0110              | 0.6217              |          |     |           |
| 14    | Prospective Per Diem 11                   | 35.7361          | 72.6924             | 44.7043             | 13.6500  |     | 166.7828  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





176.63

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Huntington Place Care & Rehabilitation Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1972/01   |
| Indexed Asset Value  | 2,253,535 |
| FRVS Base Asset:     | 1,346,503 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031040  |
|                      |           |

| Mortgage Int       | Mortgage Information |  |  |  |  |  |
|--------------------|----------------------|--|--|--|--|--|
| Amount:            | 2,000,000.00         |  |  |  |  |  |
| Type:              | Fixed [2]            |  |  |  |  |  |
| < 60% of Base:     | False                |  |  |  |  |  |
| Interest Rate:     | 10.4400 %            |  |  |  |  |  |
| Chase Rate:        | 7.7500 %             |  |  |  |  |  |
| Amortization Rate: | 10.4400 %            |  |  |  |  |  |
| Interest Only:     | False                |  |  |  |  |  |
| Yearly Payment:    | 215,118              |  |  |  |  |  |
|                    |                      |  |  |  |  |  |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |
|-----------------|------------------------------|----------|--|--|
|                 | Total Amount                 | Per Diem |  |  |
| 80% Capital(1): | 1,802,828                    | 6.5485   |  |  |
| 20% ROE(2):     | 450,707                      | 0.4259   |  |  |
| Insurance Cost( | <b>7,192</b>                 | 0.2071   |  |  |
| Taxes Cost(3):  | 41,523                       | 1.1960   |  |  |
| Home Office(3)  | 26,603                       | 0.7662   |  |  |
| Replacement(38  | <b>42,882</b>                | 0.0000   |  |  |
| Total FRVS Pl   | D:                           | 9.1437   |  |  |

- (1) 80% Capital (\$1,802,828) amortized at 10.4400% for 20 years Principal & Interest of \$215,118 divided by annual available days (36,500) divided by Occup. Adj. (0.9000) = \$6.5485
- (2) 20% ROE (\$450,707) times the ROE factor (0.031040) divided by annual available days (36,500) divided by Occup. Adj. (0.9000) = \$0.4259
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 100         | Effective PBS Limitation | 2,850,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |
|--|---|--|----------------------------|------------------------------|
| Components   | Cost  | FRVS   | MTA*                       | Final Component              |
| Operating  | 35.7361   | 35.7361  | 2.6100                     | 33.1261                      |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 72.6924<br>44.7043<br>13.6500<br>0.0000<br>0.0000 | 72.6924<br>44.7043<br>9.1437<br>0.0000<br>0.0000 | 5.3091<br>3.2650<br>0.6678 | 67.3833<br>41.4393<br>8.4759 |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 166 7929  | 162 2765   | 11.0510                    | \$17.5177<br>\$8.6851        |
| Totals   | 166.7828  | 162.2765   | 11.8519                    | 176.6274                     |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





184.02

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Hardee Manor 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       |
|---------------------------------|----------------------------|----------------------------------|-----------------|------------|
| 401 Orange Place                | 01/01/2010-12/31/2010      | Number of Beds: <b>79</b>        | Superior:       | 0          |
| Wauchula FL 33873               | Days In CR 365             | Maximum: <b>28,83</b> 5          | Standard:       | 184        |
| County: Hardee[25]              | First Used: <b>2011/07</b> | Max Annualized: 28,835           |                 | 0          |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient: 26,281            | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: 3,555                  | Inflat          | ion        |
| Current Class Central Small [5] | Initial CR? False          | Medicaid: <b>19,40</b> 3         | I I IIIdeA.     | 1.22078676 |
| Class at 1/94: South Small [3]  | Medicaid Utilization       | 73.82900%                        | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 91.14271%                        | Cost:           | 1.03283230 |
| Open Date: 9/1/1980             | Statewide Low Occupar      | ncy Threshold: <b>79.31440</b> % |                 | 1.01620550 |
| Acquired Date: 9/1/1980         | Medicaid Low Occupan       | cy Threshold: <b>41.94060</b> %  | DC FY Index:    | 1.17400000 |
| Entered Medicaid 10/1/1980      | Low Occupancy Adjusts      | ment Factor: 114.91319%          | DC F1 Index:    | 1.19750000 |
| Med # Active Date: 4/1/1982     | Weighted Low Occ Adj       | ustment Factor: 100.00000%       | DC Sem Index.   |            |
| Previous Med # <b>206636</b>    |                            |                                  |                 | 1.02001704 |
|                                 |                            |                                  | PS Target:      | 1.02315072 |

|       | Rate Calculations   |           |           |          |          |     |           |
|-------|---|-----------|-----------|----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct    | InDirect | Property | ROE | Totals    |
| 1     | Total Cost  | 994,725   | 1,306,070 | 734,013  | 424,150  | 0   | 3,458,958 |
| 1a    | Audit Adjustments   |           |           |          |          |     |           |
| 2     | Cost Per Diem   | 51.2666   | 67.3128   | 37.8299  | 21.8600  |     | 178.2693  |
| 3     | Cost Per Diem Inflated  | 52.9498   | 68.6602   | 39.0719  |          |     |           |
| 4     | Low Occupancy Adjustment  |           |           |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 52.9498   | 68.6602   | 39.0719  | 21.8600  |     | 182.5419  |
| 5a    | Interim Adjustment  |           |           |          |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |          |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 45.5197   |           | 53.6513  |          |     |           |
| 7     | Provider Target Rate  | 46.5735   |           | 54.8934  |          |     |           |
| 7a    | Interim Adjustment  |           |           |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |          |          |     |           |
| 8     | Cost Based Class Ceilings   | 56.4866   | 97.7236   | 72.5771  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 54.6049   |           | 64.3815  |          |     |           |
| 10    | Target Rate Class Ceiling   | 55.4898   |           | 65.4248  |          |     |           |
| 10a   | New Provider Target Limitation  |           |           |          |          |     |           |
| 10b   | Base for line 10a   |           |           |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 46.5735   | 68.6602   | 39.0719  | 13.6500  |     | 167.9556  |
| 12/13 | Medicaid Adjustment Rate  |           | 1.8406    | 1.0474   |          |     |           |
| 14    | Prospective Per Diem 11   | 46.5735   | 70.5008   | 40.1193  | 13.6500  |     | 170.8436  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |          |          |     |           |





184.02

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Hardee Manor Healthcare Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 10/1/1989 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1980/07   |
| Indexed Asset Value   | 2,404,037 |
| FRVS Base Asset:      | 893,513   |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027600  |
|                       |           |

| Mortgage Int           | formation    |
|------------------------|--------------|
| Amount:                | 926,800.00   |
| Type:                  | Variable [3] |
| < 60% of Base:         | False        |
| Interest Rate:         | 10.5000 %    |
| Chase Rate:            | 9.0000 %     |
| Amortization Rate:     | 10.5000 %    |
| Interest Only:         | False        |
| Yearly Payment: 230,41 |              |
|                        |              |

| Calculation        | Calculation of FRVS Per Diem |          |  |  |  |
|--------------------|------------------------------|----------|--|--|--|
| Tot                | tal Amount                   | Per Diem |  |  |  |
| 80% Capital(1):    | 1,923,230                    | 8.8786   |  |  |  |
| 20% ROE(2):        | 480,807                      | 0.5113   |  |  |  |
| Insurance Cost(3): | 21,582                       | 0.8212   |  |  |  |
| Taxes Cost(3):     | 35,038                       | 1.3332   |  |  |  |
| Home Office(3):    | 21,378                       | 0.8134   |  |  |  |
| Replacement(3&4):  | 44,606                       | 0.0000   |  |  |  |
| Total FRVS PD:     |                              | 12.3577  |  |  |  |

- (1) 80% Capital (\$1,923,230) amortized at 10.5000% for 20 years Principal & Interest of \$230,414 divided by annual available days (28,835) divided by Occup. Adj. (0.9000) = \$8.8786
- (2) 20% ROE (\$480,807) times the ROE factor (0.027600) divided by annual available days (28,835) divided by Occup. Adj. (0.9000) = \$0.5113
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60         | Effective PBS Limitation | 1,710,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |
|--|---|---|----------------------------|-----------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |
| Operating  | 46.5735   | 46.5735   | 3.4015                     | 43.1720                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 70.5008<br>40.1193<br>13.6500<br>0.0000<br>0.0000 | 70.5008<br>40.1193<br>12.3577<br>0.0000<br>0.0000 | 5.1490<br>2.9301<br>0.9025 | 65.3518<br>37.1892<br>11.4552     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 170.8436  | 169,5513  | 12.3831                    | \$18.1680<br>\$8.6851<br>184.0213 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





195.91

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### LAUREL POINTE HEALTH AND REHABILITA

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type o            | of Ownership: Private For pro        | fit [1] CHO      | W Status    | based o    | n this Co    | st Report | t: No C | hange[1]     |      |              |            |
|-------------------|--------------------------------------|------------------|-------------|------------|--------------|-----------|---------|--------------|------|--------------|------------|
|                   | Provider Information                 | Cost Report (CR) |             | )          | Patient Days |           |         | Ratings Days |      | Days         |            |
| 703 \$            | South 26th Street                    | 09/01/200        | 9-08/31/2   | 2010       | Number       | of Beds:  | 107     | 7            |      | Superior:    | 0          |
| Ft. P             | ierce FL 34947                       | Days In CR       |             | 365        | Maximu       | m:        | 3       | 9,055        |      | Standard:    | 184        |
| Count             | y: <b>St Lucie[56]</b>               | First Used:      | 2011/       | <b>'07</b> | Max An       | nualized: | 3       | 9,055        |      | Conditional: | 0          |
| Regio             | n: South[2] Area: 9                  | Last Used:       | 2011/       | <b>'07</b> | Total Pa     | tient:    | 3       | 3,682        |      | Total:       | 184        |
| Contro            | ol Private For profit [1]            | Unaudited        | [3]         |            | Medicar      | e:        |         | 4,570        |      | Inflati      | on         |
| Currei            | nt Class South Large [4]             | Initial CR?      | False       |            | Medicaio     | d:        |         |              | FY I | ndex:        | 1.21220353 |
| Class             | at 1/94: <b>South Large [4]</b>      | Medica           | aid Utiliza | tion       |              |           | 66.60   | 828%         | Sem  | ester Index: | 1.26086800 |
| Opera             | ting Ex $> 18$ months [1]            | Occup            | ancy:       |            |              |           | 86.24   | 248%         | Cost | :            | 1.04014546 |
| Open              | Date: 12/1/1980                      | Statew           | ide Low C   | Occupan    | cy Thresh    | old:      | 79.31   | 440%         | Targ |              | 1.01620550 |
| Acqui             | red Date: 12/1/1980                  | Medica           | aid Low O   | ccupan     | cy Thresh    | old:      | 41.94   | 060%         | _    | FY Index:    | 1.16916514 |
| Entere            | ed Medicaid 12/1/1980                | Low O            | ccupancy    | Adjustr    | nent Facto   | or:       | 108.73  | 495%         |      | Sem Index:   | 1.19750000 |
| Med #             | <sup>4</sup> Active Date: 12/20/1993 | Weigh            | ted Low O   | cc Adju    | ıstment Fa   | actor:    | 100.00  | 000%         |      | Inflation:   | 1.02423512 |
| Previo            | ous Med # <b>209121</b>              |                  |             |            |              |           |         |              |      |              |            |
|                   |                                      |                  |             |            |              |           |         |              | rs i | Target:      | 1.02315072 |
| Rate Calculations |                                      |                  |             |            |              |           |         |              |      |              |            |
| Item              | Description                          | Ope              | erating     | Di         | rect         | InDire    | ect     | Property     | у    | ROE          | Totals     |
| 1                 | Total Cost                           | 9                | 80,077      | 1,7        | 748,667      | 1,065,6   | 636     | 393,5        | 10   | 0            | 4,187,890  |
| 1a                | Audit Adjustments                    |                  |             |            |              |           |         |              |      |              |            |
| 2                 | Cost Per Diem                        | 4                | 3 6852      | 7          | 7 9437       | 47.40     | 288     | 17 54        | .00  | -            | 186 6677   |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 980,077          | 1,748,667           | 1,065,636           | 393,510  | 0   | 4,187,890 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 43.6852          | 77.9437             | 47.4988             | 17.5400  |     | 186.6677  |
| 3     | Cost Per Diem Inflated                    | 45.4390          | 79.8327             | 49.4057             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 45.4390          | 79.8327             | 49.4057             | 17.5400  |     | 192.2174  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 40.1320          |                     | 47.9568             |          |     |           |
| 7     | Provider Target Rate                      | 41.0611          |                     | 49.0670             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 41.0611          | 79.8327             | 49.0670             | 13.6500  |     | 183.6108  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.4916              | 0.9168              |          |     |           |
| 14    | Prospective Per Diem 11                   | 41.0611          | 81.3243             | 49.9838             | 13.6500  |     | 186.0192  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





195.91

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### LAUREL POINTE HEALTH AND REHABILITA

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 5/1/1993  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1980/07   |
| Indexed Asset Value    | 2,785,024 |
| FRVS Base Asset:       | 1,564,975 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.030420  |
|                        |           |

| Mortgage Information   |  |  |  |  |
|------------------------|--|--|--|--|
| 3,382,588              | 8.00   |  |  |  |
| Fixed [2]              |  |  |  |  |
| False                  |  |  |  |  |
| 8.0940                 | <b>%</b>   |  |  |  |
| 6.0000                 | <b>%</b>   |  |  |  |
| 8.0940                 | <b>%</b>   |  |  |  |
| False                  |  |  |  |  |
| Yearly Payment: 225,19 |  |  |  |  |
|                        | 3,382,588<br>Fixed [2]<br>False<br>8.0940<br>6.0000<br>8.0940<br>False |  |  |  |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |  |
|-----------------|------------------------------|----------|--|--|--|
|                 | Total Amount                 | Per Diem |  |  |  |
| 80% Capital(1): | 2,228,019                    | 6.4069   |  |  |  |
| 20% ROE(2):     | 557,005                      | 0.4821   |  |  |  |
| Insurance Cost( | (3): <b>34,183</b>           | 1.0149   |  |  |  |
| Taxes Cost(3):  | 57,727                       | 1.7139   |  |  |  |
| Home Office(3)  | 13,267                       | 0.3939   |  |  |  |
| Replacement(38  | <b>§</b> 4): <b>0</b>        | 0.0000   |  |  |  |
| Total FRVS P    | D:                           | 10.0117  |  |  |  |

- (1) 80% Capital (\$2,228,019) amortized at 8.0940% for 20 years Principal & Interest of \$225,199 divided by annual available days (39,055) divided by Occup. Adj. (0.9000) = \$6.4069
- (2) 20% ROE (\$557,005) times the ROE factor (0.030420) divided by annual available days (39,055) divided by Occup. Adj. (0.9000) = \$0.4821
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:          | 28,500    |  |
|---------------------|-------------|---------------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:                 | 49,593    |  |
| Comparison Bed      | 107         | <b>Effective PBS Limitation</b> | 3,049,500 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                              |  |  |  |  |
|--|---|---|----------------------------|------------------------------|--|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |   |                            |                              |  |  |  |  |
| Operating  | 41.0611   | 41.0611   | 2.9989                     | 38.0622                      |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 81.3243<br>49.9838<br>13.6500<br>0.0000<br>0.0000 | 81.3243<br>49.9838<br>10.0117<br>0.0000<br>0.0000 | 5.9395<br>3.6506<br>0.7312 | 75.3848<br>46.3332<br>9.2805 |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.1593<br>\$8.6851        |  |  |  |  |
| Totals   | 186.0192  | 182.3809  | 13.3202                    | 195.9051                     |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





194.24

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Life Care Center of Citrus County**

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

| Provider Information           | Cost Report (CR)           | Patient Days                      | Ratings         | Days       |
|--------------------------------|----------------------------|-----------------------------------|-----------------|------------|
| 3325 Jerwayne Lane             | 08/01/2009-07/31/2010      | Number of Beds: 120               | Superior:       | 0          |
| Lecanto FL 34461               | Days In CR 365             | Maximum: <b>43,800</b>            | Standard:       | 184        |
| County: Citrus[9]              | First Used: <b>2011/01</b> | Max Annualized: 43,800            |                 | 0          |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>  | Total Patient: 37,607             | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 20,208                  | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: <b>12,31</b> 1          | FY Index:       | 1.20943572 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 32.73593%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 85.86073%                         | Cost:           | 1.04252585 |
| Open Date: 11/15/1994          | Statewide Low Occupan      | recy Threshold: <b>79.31440</b> % | Target:         | 1.01620550 |
| Acquired Date: 11/15/1994      | Medicaid Low Occupan       | cy Threshold: <b>41.94060</b> %   | DC FY Index:    | 1.16783181 |
| Entered Medicaid 11/15/1994    | Low Occupancy Adjusti      | ment Factor: 108.25365%           | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 11/15/1994  | Weighted Low Occ Adj       | ustment Factor: 100.00000%        | DC Inflation:   | 1.02540451 |
| Previous Med #                 |                            |                                   |                 |            |
|                                |                            |                                   | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |           |           |          |          |     |           |
|-------|---|-----------|-----------|----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct    | InDirect | Property | ROE | Totals    |
| 1     | Total Cost                                | 490,545   | 1,049,415 | 656,404  | 303,343  | 0   | 2,499,707 |
| 1a    | Audit Adjustments                         |           |           |          |          |     |           |
| 2     | Cost Per Diem                             | 39.8461   | 85.2421   | 53.3185  | 24.6400  |     | 203.0467  |
| 3     | Cost Per Diem Inflated                    | 41.5406   | 87.4076   | 55.5859  |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |           |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 41.5406   | 87.4076   | 55.5859  | 24.6400  |     | 209.1741  |
| 5a    | Interim Adjustment                        |           |           |          |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |           |          |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 46.2573   |           | 45.4902  |          |     |           |
| 7     | Provider Target Rate                      | 47.3282   |           | 46.5433  |          |     |           |
| 7a    | Interim Adjustment                        |           |           |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |          |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573   | 95.2206   | 58.5089  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463   |           | 53.4956  |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795   |           | 54.3625  |          |     |           |
| 10a   | New Provider Target Limitation            |           |           |          |          |     |           |
| 10b   | Base for line 10a                         |           |           |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 41.5406   | 87.4076   | 46.5433  | 13.6500  |     | 189.1415  |
| 12/13 | Medicaid Adjustment Rate                  |           |           |          |          |     |           |
| 14    | Prospective Per Diem 11                   | 41.5406   | 87.4076   | 46.5433  | 13.6500  |     | 189.1415  |
| 15    | H 1 1 C + H 1 1 C 7 H 2000                |           |           |          |          |     |           |





194.24

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Life Care Center of Citrus County**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:         | 11/15/1994 |
|---------------------|------------|
| Year of Phase-In/Fu | 11:        |
| RS to Start Calcs:  | 1994/07    |
| Indexed Asset Value | 5,597,161  |
| FRVS Base Asset:    | 3,754,020  |
| Occup Adj Factor:   | 0.9000     |
| ROE Factor          | 0.031040   |
|                     |            |

| Mortgage Int       | formation    |
|--------------------|--------------|
| Amount:            | 4,800,000.00 |
| Type:              | Variable [3] |
| < 60% of Base:     | False        |
| Interest Rate:     | 8.1315 %     |
| Chase Rate:        | 3.2500 %     |
| Amortization Rate: | 5.2500 %     |
| Interest Only:     | False        |
| Yearly Payment:    | 362,075      |
|                    |              |

| Calculation of FRVS Per Diem |                 |          |  |  |  |  |
|------------------------------|-----------------|----------|--|--|--|--|
| То                           | tal Amount      | Per Diem |  |  |  |  |
| 80% Capital(1):              | 4,477,729       | 9.1851   |  |  |  |  |
| 20% ROE(2):                  | 1,119,432       | 0.8815   |  |  |  |  |
| Insurance Cost(3):           | 19,032          | 0.5061   |  |  |  |  |
| Taxes Cost(3):               | 96,793          | 2.5738   |  |  |  |  |
| Home Office(3):              | 39,528          | 1.0511   |  |  |  |  |
| Replacement(3&4)             | : <b>77,847</b> | 0.0000   |  |  |  |  |
| Total FRVS PD:               |                 | 14.1976  |  |  |  |  |

- (1) 80% Capital (\$4,477,729) amortized at 5.2500% for 20 years Principal & Interest of \$362,075 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.1851
- (2) 20% ROE (\$1,119,432) times the ROE factor (0.031040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8815
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |          | Used Per Bed Standard:   | 33,820    |  |
|--------------------------------|----------|--------------------------|-----------|--|
| Comparison Date:               | 1/1/1994 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 111      | Effective PBS Limitation | 3,754,020 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                  |  |
|--|---|---|----------------------------|----------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                  |  |
| Operating  | 41.5406   | 41.5406   | 3.0339                     | 38.5067                          |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 87.4076<br>46.5433<br>13.6500<br>0.0000<br>0.0000 | 87.4076<br>46.5433<br>14.1976<br>0.0000<br>0.0000 | 6.3838<br>3.3993<br>1.0369 | 81.0238<br>43.1440<br>13.1607    |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 189.1415  | 189.6891  | 13.8539                    | \$9.7203<br>\$8.6851<br>194.2406 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





196.17

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Plaza West

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type o | of Ownership | : Private For | profit [ | 1] CHOW | Status based of | on this Cost Re | port: No Chan | ge[1] |  |
|--------|--------------|---------------|----------|---------|-----------------|-----------------|---------------|-------|--|
|        |              |               |          |         |                 |                 |               |       |  |

| Type of 6 whership: I ii vate I of pro | nt [1] CHO W State | is subsett o | ii tiiis cos | 0 110 501 00 1 10  | omange   I |      |              |            |
|--|--------------------|--------------|--------------|--------------------|------------|------|--------------|------------|
| Provider Information                   | Cost Report (C     | R)           |              | Patient Days       |            |      | Ratings      | Days       |
| 912 American Eagle Blvd                | 01/01/2010-12/31   | /2010        | Number o     | f Beds: 11         | 3          |      | Superior:    | 0          |
| Sun City Center FL 33573               | Days In CR         | 365          | Maximum      | n: •               | 41,245     |      | Standard:    | 184        |
| County: Hillsborough[29]               | First Used: 201    | 1/07         | Max Ann      | ualized:           | 41,245     |      | Conditional: | 0          |
| Region: Central[3] Area: 6             | Last Used: 201     | 1/07         | Total Pati   | ent:               | 37,468     |      | Total:       | 184        |
| Control Private For profit [1]         | Unaudited [3]      |              | Medicare     |                    | 15,279     |      | Inflati      | on         |
| Current Class Central Large [6]        | Initial CR? False  |              | Medicaid:    |                    | 10,397     | FY I | Index:       | 1.22078676 |
| Class at 1/94: North Large [2]         | Medicaid Utili     | zation       |              | 27.7               | 4901%      | Sem  | ester Index: | 1.26086800 |
| Operating Ex > 18 months [1]           | Occupancy:         |              |              | 90.8               | 4253%      | Cost | ••           | 1.03283230 |
| Open Date: 6/10/1994                   | Statewide Low      | Occupan      | cy Thresho   | ld: <b>79.3</b>    | 1440%      | Targ |              | 1.01620550 |
| Acquired Date: 6/10/1994               | Medicaid Low       | Occupano     | cy Thresho   | ld: <b>41.9</b> 4  | 4060%      | _    | FY Index:    | 1.17400000 |
| Entered Medicaid 6/10/1994             | Low Occupance      | y Adjustn    | nent Factor  | 114.5              | 3472%      |      | Sem Index:   | 1.19750000 |
| Med # Active Date: 6/10/1994           | Weighted Low       | Occ Adju     | ıstment Fac  | etor: <b>100.0</b> | 0000%      |      | Inflation:   |            |
| Previous Med #                         |                    |              |              |                    |            |      |              | 1.02001704 |
|  |                    |              |              |                    |            | PST  | Target:      | 1.02315072 |
|  |                    | Rate Cal     | lculations   |                    |            |      |              | ·          |
| Item Description                       | Operating          | Di           | rect         | InDirect           | Propert    | v    | ROE          | Totals     |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 533,551          | 858,487             | 645,874             | 802,648  | 0   | 2,840,560 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 51.3178          | 82.5706             | 62.1212             | 77.2000  |     | 273.2096  |
| 3     | Cost Per Diem Inflated                    | 53.0027          | 84.2234             | 64.1608             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 53.0027          | 84.2234             | 64.1608             | 77.2000  |     | 278.5869  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 45.9063          |                     | 52.7798             |          |     |           |
| 7     | Provider Target Rate                      | 46.9691          |                     | 54.0017             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 46.9691          | 84.2234             | 54.0017             | 13.6500  |     | 198.8442  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 46.9691          | 84.2234             | 54.0017             | 13.6500  |     | 198.8442  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





196.17

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

Plaza West

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 6/10/1994 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1994/01   |
| Indexed Asset Value  | 4,449,271 |
| FRVS Base Asset:     | 1,396,710 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027600  |
|                      |           |

| Mortgage Information        |              |          |  |  |  |
|-----------------------------|--------------|----------|--|--|--|
| Amount: <b>5,755,000.00</b> |              |          |  |  |  |
| Type:                       | Variable [3] |          |  |  |  |
| < 60% of Base:              | False        |          |  |  |  |
| Interest Rate:              | 8.5654       | <b>%</b> |  |  |  |
| Chase Rate:                 | 8.8462       | <b>%</b> |  |  |  |
| Amortization Rate:          | 8.5654       | <b>%</b> |  |  |  |
| Interest Only:              | False        |          |  |  |  |
| Yearly Payment:             | 372,4        | 142      |  |  |  |

| Calculation of FRVS Per Diem |            |          |  |  |  |
|------------------------------|------------|----------|--|--|--|
| То                           | tal Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 3,559,417  | 10.0333  |  |  |  |
| 20% ROE(2):                  | 889,854    | 0.6616   |  |  |  |
| Insurance Cost(3):           | 37,089     | 0.9899   |  |  |  |
| Taxes Cost(3):               | 56,436     | 1.5062   |  |  |  |
| Home Office(3):              | 145,177    | 3.8747   |  |  |  |
| Replacement(3&4)             | : 91,679   | 0.0000   |  |  |  |
| Total FRVS PD:               |            | 17.0657  |  |  |  |

- (1) 80% Capital (\$3,559,417) amortized at 8.5654% for 20 years Principal & Interest of \$372,442 divided by annual available days (41,245) divided by Occup. Adj. (0.9000) = \$10.0333
- (2) 20% ROE (\$889,854) times the ROE factor (0.027600) divided by annual available days (41,245) divided by Occup. Adj. (0.9000) = \$0.6616
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| r | 1                    |             | 1 2                      |           |  |
|---|----------------------|-------------|--------------------------|-----------|--|
|   | Per Bed Standard Det | termination | Used Per Bed Standard:   | 33,255    |  |
|   | Comparison Date:     | 7/1/1993    | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed       | 42          | Effective PBS Limitation | 1,396,710 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |  |
| Operating  | 46.9691   | 46.9691   | 3.4304                     | 43.5387                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 84.2234<br>54.0017<br>13.6500<br>0.0000<br>0.0000 | 84.2234<br>54.0017<br>17.0657<br>0.0000<br>0.0000 | 6.1513<br>3.9440<br>1.2464 | 78.0721<br>50.0577<br>15.8193 |  |  |
| Supplemental Rate Add-on   |   |   |                            | \$8.6851                      |  |  |
| Totals   | 198.8442  | 202.2599  | 14.7721                    | 196.1729                      |  |  |

| *Medicaid | Trend | Ad | justment | : |
|-----------|-------|----|----------|---|
|-----------|-------|----|----------|---|





181.60

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Lake Park of Madison

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

| Provider Information Cost Report (CR) |                            | Patient Days    |            | Ratings Days                  |            |
|---------------------------------------|----------------------------|-----------------|------------|-------------------------------|------------|
| 259 S. W. Captain Brown Rd.           | 09/01/2007-08/31/2008      | Number of Beds: | 120        | Superior:                     | 0          |
| Madison FL 32340                      | Days In CR 366             | Maximum:        | 43,920     | Standard:                     | 184        |
| County: Madison[40]                   | First Used: <b>2009/07</b> | Max Annualized: | 43,800     | Conditional:                  | 0          |
| Region: North [1] Area: 2             | Last Used: <b>2011/07</b>  | Total Patient:  | 40,925     | Total:                        | 184        |
| Control Private For profit [1]        | Unaudited [3]              | Medicare:       | 3,259      | Inflat                        | ion        |
| Current Class North Large [2]         | Initial CR? False          | Medicaid:       | 32,155     | FY Index:                     | 1.15050887 |
| Class at 1/94: North Large [2]        | Medicaid Utilization       |                 | 78.57056%  | Semester Index:               | 1.26086800 |
| Operating Ex > 18 months [1]          | Occupancy:                 |                 | 93.18078%  | Cost:                         | 1.09592202 |
| Open Date: 8/25/1995                  | Statewide Low Occupan      | cy Threshold:   | 79.31440%  | Target:                       | 1.01620550 |
| Acquired Date: 8/25/1995              | Medicaid Low Occupand      | cy Threshold:   | 41.94060%  | DC FY Index:                  | 1.12415951 |
| Entered Medicaid 8/25/1995            | Low Occupancy Adjustr      | ment Factor:    | 117.48281% | DC Sem Index:                 | 1.12413931 |
| Med # Active Date: 8/25/1995          | Weighted Low Occ Adju      | ustment Factor: | 100.00000% | DC Sell Index.  DC Inflation: |            |
| Previous Med #                        |                            |                 |            |                               | 1.06524029 |
|                                       |                            |                 |            | PS Target:                    | 1.02315072 |

|       |   | ]                | Rate Calculations   |                     | <b>'</b> |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,041,051        | 2,134,623           | 1,224,314           | 604,514  | 0   | 5,004,502 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 32.3760          | 66.3854             | 38.0754             | 18.8000  |     | 155.6368  |
| 3     | Cost Per Diem Inflated                    | 35.4816          | 70.7164             | 41.7277             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 35.4816          | 70.7164             | 41.7277             | 18.8000  |     | 166.7257  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 37.2453          |                     | 44.2723             |          |     |           |
| 7     | Provider Target Rate                      | 38.1076          |                     | 45.2972             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 35.4816          | 70.7164             | 41.7277             | 13.6500  |     | 161.5757  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.2730              | 1.3412              |          |     |           |
| 14    | Prospective Per Diem 11                   | 35.4816          | 72.9894             | 43.0689             | 13.6500  |     | 165.1899  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





181.60

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Lake Park of Madison

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 8/25/1995 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1995/07   |
| Indexed Asset Value   | 4,899,014 |
| FRVS Base Asset:      | 2,757,416 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.039380  |
|                       |           |

| Mortgage Information |                             |          |  |  |
|----------------------|-----------------------------|----------|--|--|
| Amount:              | Amount: <b>3,760,000.00</b> |          |  |  |
| Type:                | Fixed [2]                   |          |  |  |
| < 60% of Base:       | False                       |          |  |  |
| Interest Rate:       | 9.0532                      | <b>%</b> |  |  |
| Chase Rate:          | 7.6489                      | <b>%</b> |  |  |
| Amortization Rate:   | 9.0532                      | <b>%</b> |  |  |
| Interest Only:       | False                       |          |  |  |
| Yearly Payment:      | 424,756                     |          |  |  |

| Calculation of FRVS Per Diem |                 |         |  |  |
|------------------------------|-----------------|---------|--|--|
| Te                           | Total Amount    |         |  |  |
| 80% Capital(1):              | 3,919,211       | 10.7751 |  |  |
| 20% ROE(2):                  | 979,803         | 0.9788  |  |  |
| Insurance Cost(3):           | 49,394          | 1.2069  |  |  |
| Taxes Cost(3):               | 48,074          | 1.1747  |  |  |
| Home Office(3):              | 0               | 0.0000  |  |  |
| Replacement(3&4              | ): <b>7,209</b> | 0.0000  |  |  |
| Total FRVS PD:               |                 | 14.1355 |  |  |

- (1) 80% Capital (\$3,919,211) amortized at 9.0532% for 20 years Principal & Interest of \$424,756 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.7751
- (2) 20% ROE (\$979,803) times the ROE factor ( 0.039380) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9788
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 34,904    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1995   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 79         | Effective PBS Limitation | 2,757,416 |  |

| (  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 35.4816   | 35.4816   | 2.5914                     | 32.8902                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 72.9894<br>43.0689<br>13.6500<br>0.0000<br>0.0000 | 72.9894<br>43.0689<br>14.1355<br>0.0000<br>0.0000 | 5.3308<br>3.1456<br>1.0324 | 67.6586<br>39.9233<br>13.1031 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$19.3369<br>\$8.6851         |  |
| Totals   | 165.1899  | 165.6754  | 12.1002                    | 181.5972                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





Previous Med #

201812

### Florida Agency For Health Care Administration

239.56

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### E.J. Healev 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** 10/01/2009-09/30/2010 Superior: Number of Beds: 198 **1200 45th Street** 184 Standard: 72,270 365 Days In CR Maximum: West Palm Beach FL 33401 Conditional: 0 County: Palm Beach[50] First Used: 2011/07 Max Annualized: 72,270 184 Total: Region: South[2] Area: 9 Last Used: 2011/07 Total Patient: 37,056 Control Government Non-Prof 340 Unaudited [3] Medicare: Inflation

27,115 **False** Current Class South Large [4] Initial CR? Medicaid: 73.17304% Class at 1/94: South Large [4] Medicaid Utilization 51.27439% Operating Ex > 18 months [1] Occupancy: Open Date: 1/1/1970 Statewide Low Occupancy Threshold: 79.31440% Acquired Date:

Acquired Date: 1/1/1970 Statewide Low Occupancy Threshold: 79.31440%
Acquired Date: 1/1/1970 Medicaid Low Occupancy Threshold: 41.94060%
Entered Medicaid 1/1/1970 Low Occupancy Adjustment Factor: 64.64701%
Med # Active Date: 10/1/1995 Weighted Low Occ Adjustment Factor: 100.00000%

Inflation

FY Index: 1.21497768
Semester Index: 1.26086800
Cost: 1.03777050
Target: 1.01620550
DC FY Index: 1.17050000
DC Sem Index: 1.19750000
DC Inflation: 1.02306707

1.02315072

**PS Target:** 

Rate Calculations Item Description Operating Direct InDirect Property ROE Totals 1 Total Cost 0 10,417,096 2,572,864 4,282,690 3,330,522 231,020 1a Audit Adjustments 2 94.8871 157.9454 384.1820 Cost Per Diem 122.8295 8.5200 3 98.4710 161.5887 Cost Per Diem Inflated 127.4688 4 Low Occupancy Adjustment 5 161.5887 Occupancy Adjusted/Inflated Per Diem 98,4710 127.4688 8.5200 396.0485 5a Interim Adjustment 5b Interim Adjusted Per Diem 6 92.7631 95.4311 Prior Semester: Provider Target Base 7 Provider Target Rate 94.9106 97.6404 7a Interim Adjustment 7b Interim Adjusted Provider Target Rate 8 Cost Based Class Ceilings 51.5193 97.3713 64.0999 13.6500 9 56.8989 Prior Semester: Class Ceiling Target Base 50.3378 10 51.1535 57.8210 Target Rate Class Ceiling 10a New Provider Target Limitation 10b | Base for line 10a 11 Lesser of 5,7,8,10, 10a 51.1535 97.3713 57.8210 8.5200 214.8658 12/13 Medicaid Adjustment Rate 2.5384 1.5074 14 99.9097 59.3284 8.5200 Prospective Per Diem 11 51.1535 218.9116 Usual and Customary Limitations not applied after 7/1/2002 15 Inflated Usual & Customary Charge





239.56

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### E.J. Healev Rehabilitation and Nursing Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1971/07   |
| Indexed Asset Value  | 9,577,771 |
| FRVS Base Asset:     | 5,586,000 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029580  |
|                      |           |

| Mortgage Information |          |          |  |  |
|----------------------|----------|----------|--|--|
| Amount:              |          | 0.00     |  |  |
| Type:                | None [1] |          |  |  |
| < 60% of Base:       | True     |          |  |  |
| Interest Rate:       | 12.5000  | <b>%</b> |  |  |
| Chase Rate:          | 12.5000  | <b>%</b> |  |  |
| Amortization Rate:   | 12.5000  | <b>%</b> |  |  |
| Interest Only:       | True     |          |  |  |
| Yearly Payment:      | 952      | ,624     |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |
|------------------------------|-----------|----------|--|--|
| Tota                         | al Amount | Per Diem |  |  |
| 80% Capital(1):              | 7,662,217 | 14.6461  |  |  |
| 20% ROE(2):                  | 1,915,554 | 0.8711   |  |  |
| Insurance Cost(3):           | 26,075    | 0.7037   |  |  |
| Taxes Cost(3):               | 0         | 0.0000   |  |  |
| Home Office(3):              | 0         | 0.0000   |  |  |
| Replacement(3&4):            | 16,855    | 0.0000   |  |  |
| Total FRVS PD:               |           | 16.2209  |  |  |

- (1) 80% Capital (\$7,662,217) amortized at 12.5000% for 20 years Interest of \$952,624 divided by annual available days (72,270) divided by Occup. Adj. (0.9000) = \$14.6461
- (2) 20% ROE (\$1,915,554) times the ROE factor (0.029580) divided by annual available days (72,270) divided by Occup. Adj. (0.9000) = \$0.8711
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 196         | Effective PBS Limitation | 5,586,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                               |  |  |  |
|--|--|---|----------------------------|-------------------------------|--|--|--|
| Components   | Cost   | st FRVS MTA* Final Component                      |                            |                               |  |  |  |
| Operating  | 51.1535  | 51.1535   | 3.7360                     | 47.4175                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 99.9097<br>59.3284<br>8.5200<br>0.0000<br>0.0000 | 99.9097<br>59.3284<br>16.2209<br>0.0000<br>0.0000 | 7.2969<br>4.3331<br>1.1847 | 92.6128<br>54.9953<br>15.0362 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |   |                            | \$20.8172<br>\$8.6851         |  |  |  |
| Totals   | 218.9116   | 226.6125  | 16.5507                    | 239.5641                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





191.33

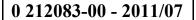
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

| Type of Ownership. I Tivate Itoli-110 | one [e] erro : status susta | on this Cost Report. 140 Chang     | <u> </u>        |            |
|---------------------------------------|-----------------------------|------------------------------------|-----------------|------------|
| Provider Information                  | Cost Report (CR)            | Patient Days                       | Ratings         | Days       |
| 25 William Bartram Scenic Hi          | 04/01/2009-03/31/2010       | Number of Beds: 60                 | Superior:       | 0          |
| Jacksonville FL 32259                 | Days In CR 365              | Maximum: 21,900                    | Standard:       | 184        |
| County: Duval[16]                     | First Used: <b>2011/01</b>  | Max Annualized: 21,900             |                 | 0          |
| Region: North [1] Area: 4             | Last Used: <b>2011/07</b>   | Total Patient: 20,254              | Total:          | 184        |
| Control Private Non-Profit [3]        | Unaudited [3]               | Medicare: 3,775                    | Inflat          | ion        |
| Current Class North Small [1]         | Initial CR? False           | Medicaid: <b>6,770</b>             | FY Index:       | 1.19877414 |
| Class at 1/94: North Small [1]        | Medicaid Utilization        | 33.42550%                          | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]          | Occupancy:                  | 92.48402%                          | Cost:           | 1.05179780 |
| Open Date: 12/12/1970                 | Statewide Low Occupan       | cy Threshold: <b>79.31440</b> %    | Target:         | 1.01620550 |
| Acquired Date: 1/1/1996               | Medicaid Low Occupand       | 3                                  | DC FY Index:    | 1.16300000 |
| Entered Medicaid 1/1/1996             | Low Occupancy Adjustr       |                                    | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/1996           | Weighted Low Occ Adju       | ustment Factor: <b>100.00000</b> % | DC Inflation:   | 1.02966466 |
| Previous Med #                        |                             |                                    |                 |            |
|                                       |                             |                                    | PS Target:      | 1.02315072 |

|       | Rate Calculations  |           |         |          |          |     |           |
|-------|--|-----------|---------|----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct  | InDirect | Property | ROE | Totals    |
| 1     | Total Cost   | 331,412   | 540,646 | 463,452  | 131,067  | 0   | 1,466,577 |
| 1a    | Audit Adjustments  |           |         |          |          |     |           |
| 2     | Cost Per Diem  | 48.9530   | 79.8591 | 68.4567  | 19.3600  |     | 216.6288  |
| 3     | Cost Per Diem Inflated   | 51.4887   | 82.2281 | 72.0026  |          |     |           |
| 4     | Low Occupancy Adjustment   |           |         |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 51.4887   | 82.2281 | 72.0026  | 19.3600  |     | 225.0794  |
| 5a    | Interim Adjustment   |           |         |          |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |         |          |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 53.6557   |         | 76.6135  |          |     |           |
| 7     | Provider Target Rate   | 54.8979   |         | 78.3872  |          |     |           |
| 7a    | Interim Adjustment   |           |         |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |         |          |          |     |           |
| 8     | Cost Based Class Ceilings  | 53.6870   | 92.6766 | 66.4586  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 48.4247   |         | 58.4725  |          |     |           |
| 10    | Target Rate Class Ceiling  | 49.2094   |         | 59.8127  |          |     |           |
| 10a   | New Provider Target Limitation   |           |         |          |          |     |           |
| 10b   | Base for line 10a  |           |         |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 49.2094   | 82.2281 | 59.8127  | 13.6500  |     | 204.9002  |
| 12/13 | Medicaid Adjustment Rate   |           |         |          |          |     |           |
| 14    | Prospective Per Diem 11  | 49.2094   | 82.2281 | 59.8127  | 13.6500  |     | 204.9002  |
| 15    | Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |         |          |          |     |           |





191.33

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Westminster Woods on Julington Creek**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 1/1/1996 |
|-----------------------|----------|
| Year of Phase-In/Full | :        |
| RS to Start Calcs:    | 1996/01  |
| Indexed Asset Value   | 758,181  |
| FRVS Base Asset:      | 584,877  |
| Occup Adj Factor:     | 0.9000   |
| ROE Factor            | 0.030830 |
|                       |          |

| Mortgage Information   |          |          |  |  |  |  |
|------------------------|----------|----------|--|--|--|--|
| Amount: 0.00           |          |          |  |  |  |  |
| Type:                  | None [1] | 0.00     |  |  |  |  |
| < 60% of Base:         | True     |          |  |  |  |  |
| Interest Rate:         | 8.5000   | <b>%</b> |  |  |  |  |
| Chase Rate:            | 8.5000   | <b>%</b> |  |  |  |  |
| Amortization Rate:     | 8.5000   | <b>%</b> |  |  |  |  |
| Interest Only:         | True     |          |  |  |  |  |
| Yearly Payment: 51,093 |          |          |  |  |  |  |

| Calculation of FRVS Per Diem |          |          |  |  |  |  |
|------------------------------|----------|----------|--|--|--|--|
| Tota                         | l Amount | Per Diem |  |  |  |  |
| 80% Capital(1):              | 606,545  | 2.5922   |  |  |  |  |
| 20% ROE(2):                  | 151,636  | 0.2372   |  |  |  |  |
| Insurance Cost(3):           | 47,069   | 2.3239   |  |  |  |  |
| Taxes Cost(3):               | 0        | 0.0000   |  |  |  |  |
| Home Office(3):              | 12,856   | 0.6347   |  |  |  |  |
| Replacement(3&4):            | 86,753   | 0.0000   |  |  |  |  |
| Total FRVS PD:               |          | 5.7880   |  |  |  |  |

- (1) 80% Capital (\$606,545) amortized at 8.5000% for 20 years Interest of \$51,093 divided by annual available days
- (21,900) divided by Occup. Adj. (0.9000) = \$2.5922
- (2) 20% ROE (\$151,636) times the ROE factor (0.030830) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.2372
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det               | ermination     | Used Per Bed Standard:                   | 10,261            |  |
|------------------------------------|----------------|--|-------------------|--|
| Comparison Date:<br>Comparison Bed | 1/1/1971<br>57 | Current RS PBS: Effective PBS Limitation | 49,593<br>584 877 |  |
| Comparison Bed                     | 31             | Effective PBS Limitation                 | 584,877           |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |  |  |  |
|--|---|--|----------------------------|------------------------------|--|--|--|
| Components   | onents Cost FRVS MTA* Final Component             |  |                            |                              |  |  |  |
| Operating  | 49.2094   | 49.2094  | 3.5940                     | 45.6154                      |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 82.2281<br>59.8127<br>13.6500<br>0.0000<br>0.0000 | 82.2281<br>59.8127<br>5.7880<br>0.0000<br>0.0000 | 6.0056<br>4.3684<br>0.4227 | 76.2225<br>55.4443<br>5.3653 |  |  |  |
| Supplemental Rate Add-on   |   |  |                            | \$8.6851                     |  |  |  |
| Totals   | 204.9002  | 197.0382   | 14.3907                    | 191.3326                     |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





189.32

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Homestead Manor**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Provider Information           | Cost Report (CR)           | Patient Days          |        | Ratings Days    |            |  |
|--------------------------------|----------------------------|-----------------------|--------|-----------------|------------|--|
| 1330 NW First Avenue           | 09/01/2009-08/31/2010      | Number of Beds:       | 64     | Superior:       | 0          |  |
| Homestead FL 33030             | Days In CR 365             | Maximum:              | 23,360 | Standard:       | 184        |  |
| County: Dade[13]               | First Used: <b>2011/07</b> | Max Annualized:       | 23,360 | Conditional:    | 0          |  |
| Region: South[2] Area: 11      | Last Used: <b>2011/07</b>  | Total Patient:        | 22,204 | Total:          | 184        |  |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare:             | 3,215  | Inflat          | ion        |  |
| Current Class South Small [3]  | Initial CR? False          | Medicaid:             | 15,322 | FY Index:       | 1.21220353 |  |
| Class at 1/94: South Small [3] | Medicaid Utilization       | 69.0                  | 00558% | Semester Index: | 1.26086800 |  |
| Operating Ex > 18 months [1]   | Occupancy:                 | 95.0                  | 05137% | Cost:           | 1.04014546 |  |
| Open Date: 1/1/1983            | Statewide Low Occupan      | cy Threshold: 79.3    | 31440% | Target:         | 1.01620550 |  |
| Acquired Date: 1/1/1983        | Medicaid Low Occupand      | cy Threshold: 41.9    | 94060% | DC FY Index:    | 1.16916514 |  |
| Entered Medicaid 1/1/1983      | Low Occupancy Adjustr      | ment Factor: 119.8    | 84125% | DC Sem Index:   | 1.19750000 |  |
| Med # Active Date: 12/1/1995   | Weighted Low Occ Adju      | ustment Factor: 100.0 | 00000% | DC Inflation:   | 1.02423512 |  |
| Previous Med # <b>201464</b>   |                            |                       |        |                 |            |  |
|                                |                            |                       |        | PS Target:      | 1.02315072 |  |
| Rate Calculations              |                            |                       |        |                 |            |  |

|      | Rate Calculations                         |           |           |          |          |        |           |
|------|---|-----------|-----------|----------|----------|--------|-----------|
| Item | Description                               | Operating | Direct    | InDirect | Property | ROE    | Totals    |
| 1    | Total Cost                                | 607,070   | 1,033,238 | 721,114  | 264,917  | 5,500  | 2,631,839 |
| 1a   | Audit Adjustments                         |           |           |          |          |        |           |
| 2    | Cost Per Diem                             | 39.6208   | 67.4349   | 47.0640  | 17.2900  | 0.3590 | 171.7686  |
| 3    | Cost Per Diem Inflated                    | 41.2114   | 69.0692   | 48.9534  |          |        |           |
| 4    | Low Occupancy Adjustment                  |           |           |          |          |        |           |
| 5    | Occupancy Adjusted/Inflated Per Diem      | 41.2114   | 69.0692   | 48.9534  | 17.2900  | 0.3590 | 176.8830  |
| 5a   | Interim Adjustment                        |           |           |          |          |        |           |
| 5b   | Interim Adjusted Per Diem                 |           |           |          |          |        |           |
| 6    | Prior Semester: Provider Target Base      | 50.0232   |           | 58.5755  |          |        |           |
| 7    | Provider Target Rate                      | 51.1813   |           | 59.9316  |          |        |           |
| 7a   | Interim Adjustment                        |           |           |          |          |        |           |
| 7b   | Interim Adjusted Provider Target Rate     |           |           |          |          |        |           |
| 8    | Cost Based Class Ceilings                 | 59.2863   | 102.7706  | 78.6955  | 13.6500  |        |           |
| 9    | Prior Semester: Class Ceiling Target Base | 60.7984   |           | 70.2905  |          |        |           |

|                | e 10a                   |                 |                     |                     |         |        |          |
|----------------|-------------------------|-----------------|---------------------|---------------------|---------|--------|----------|
| 11 Lesser of   | 5,7,8,10, 10a           | 41.2114         | 69.0692             | 48.9534             | 13.6500 | 0.3590 | 173.2430 |
| 12/13 Medicaid | Adjustment Rate         |                 | 1.4768              | 1.0467              |         |        |          |
| 14 Prospec     | tive Per Diem 11        | 41.2114         | 70.5460             | 50.0001             | 13.6500 | 0.3590 | 175.7665 |
| 15 Inflated U  | sual & Customary Charge | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002  |        |          |

71.4296

Provider has submitted Supplemental Schedule.

Target Rate Class Ceiling

10a New Provider Target Limitation

61.7837





189.32

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Homestead Manor**

**FRVS** 

FRVS Status as of this Semester:

Not on FRV [1]

| Began FRVS:             |           |
|-------------------------|-----------|
| Year of Phase-In/ Full: |           |
| RS to Start Calcs:      | 1983/01   |
| Indexed Asset Value     | 2,803,841 |
| FRVS Base Asset:        | 1,361,312 |
| Occup Adj Factor:       | 0.9000    |
| ROE Factor              | 0.030420  |
|                         |           |

| Mortgage Information        |           |  |  |  |
|-----------------------------|-----------|--|--|--|
| Amount: <b>5,230,000.00</b> |           |  |  |  |
| Type:                       | Fixed [2] |  |  |  |
| < 60% of Base:              | False     |  |  |  |
| Interest Rate:              | 8.7000 %  |  |  |  |
| Chase Rate:                 | 8.7500 %  |  |  |  |
| Amortization Rate:          | 8.7000 %  |  |  |  |
| Interest Only:              | False     |  |  |  |
| Yearly Payment: 237,009     |           |  |  |  |

| Calculation of FRVS Per Diem |            |          |  |  |
|------------------------------|------------|----------|--|--|
| To                           | tal Amount | Per Diem |  |  |
| 80% Capital(1):              | 2,243,073  | 11.2733  |  |  |
| 20% ROE(2):                  | 560,768    | 0.8114   |  |  |
| Insurance Cost(3):           | 36,166     | 1.6288   |  |  |
| Taxes Cost(3):               | 0          | 0.0000   |  |  |
| Home Office(3):              | 0          | 0.0000   |  |  |
| Replacement(3&4)             | 200,060    | 0.0000   |  |  |
| Total FRVS PD:               |            | 13.7135  |  |  |

- (1) 80% Capital (\$2,243,073) amortized at 8.7000% for 20 years Principal & Interest of \$237,009 divided by annual available days (23,360) divided by Occup. Adj. (0.9000) = \$11.2733
- (2) 20% ROE (\$560,768) times the ROE factor (0.030420) divided by annual available days (23,360) divided by Occup. Adj. (0.9000) = \$0.8114
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 54          | Effective PBS Limitation | 1,539,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |   |  |  |  |
|--|--|--|---|--|--|--|
| Components   | Cost   | FRVS   | MTA*  | Final Component                                    |  |  |
| Operating 41.2114 41.2114 3.0099 38.2015                           |  |  |   | 38.2015  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 70.5460<br>50.0001<br>13.6500<br>0.3590<br>-0.2780 | 70.5460<br>50.0001<br>13.7135<br>0.2780<br>-0.2780 | 5.1523<br>3.6518<br>0.9969<br>0.0262<br>-0.0203 | 65.3937<br>46.3483<br>12.6531<br>0.3328<br>-0.2577 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |  |   | \$17.9679<br>\$8.6851                              |  |  |
| Totals   | 175.4885   | 175.4710   | 12.8168   | 189.3247   |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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## Florida Agency For Health Care Administration

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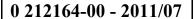
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Ybor City Healthcare and Rehabilitation Center**

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

| Provider Information            | Cost Report (CR)           | Patient Days                      | Ratings Days               |
|---------------------------------|----------------------------|-----------------------------------|----------------------------|
| 1709 Taliaferro Ave.            | 08/01/2009-07/31/2010      | Number of Beds: 80                | Superior: 0                |
| Tampa FL 33602                  | Days In CR 365             | Maximum: <b>29,200</b>            | Standard: 184              |
| County: Hillsborough[29]        | First Used: <b>2011/01</b> | Max Annualized: 29,200            | Conditional: 0             |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient: 27,827             | Total: <b>184</b>          |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>1,766</b>            | Inflation                  |
| Current Class Central Small [5] | Initial CR? False          | Medicaid: <b>23,199</b>           | FY Index: 1.20943572       |
| Class at 1/94: North Small [1]  | Medicaid Utilization       | 83.36867%                         | Semester Index: 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 95.29794%                         | Cost: 1.04252585           |
| Open Date: 1/1/1970             | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target: 1.01620550         |
| Acquired Date: 1/1/1970         | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index: 1.16783181    |
| Entered Medicaid 1/1/1970       | Low Occupancy Adjustr      | ment Factor: 120.15214%           | DC Sem Index: 1.19750000   |
| Med # Active Date: 3/1/1996     | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> |                            |
| Previous Med # <b>200999</b>    |                            |                                   | 1,020.10.101               |
|                                 |                            |                                   | PS Target: 1.02315072      |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 943,265         | 1,869,072           | 1,031,440           | 232,918  | 0   | 4,076,695 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 40.6597         | 80.5669             | 44.4605             | 10.0400  |     | 175.7271  |
| 3     | Cost Per Diem Inflated                    | 42.3888         | 82.6137             | 46.3512             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 42.3888         | 82.6137             | 46.3512             | 10.0400  |     | 181.3937  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 45.5197         |                     | 53.6513             |          |     |           |
| 7     | Provider Target Rate                      | 46.5735         |                     | 54.8934             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 56.4866         | 97.7236             | 72.5771             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 54.6049         |                     | 64.3815             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 55.4898         |                     | 65.4248             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 42.3888         | 82.6137             | 46.3512             | 10.0400  |     | 181.3937  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 3.1013              | 1.7400              |          |     |           |
| 14    | Prospective Per Diem 11                   | 42.3888         | 85.7150             | 48.0912             | 10.0400  |     | 186.2350  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





202.77

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Ybor City Healthcare and Rehabilitation Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:         | 10/1/1985 |
|---------------------|-----------|
| Year of Phase-In/Fu | 11:       |
| RS to Start Calcs:  | 1971/07   |
| Indexed Asset Value | 2,532,928 |
| FRVS Base Asset:    | 924,242   |
| Occup Adj Factor:   | 0.9000    |
| ROE Factor          | 0.031040  |
|                     |           |

| Mortgage Int       | Mortgage Information |          |  |  |  |  |
|--------------------|----------------------|----------|--|--|--|--|
| Amount: 235,000.00 |                      |          |  |  |  |  |
| Type:              | Fixed [2]            |          |  |  |  |  |
| < 60% of Base:     | True                 |          |  |  |  |  |
| Interest Rate:     | 13.0000              | <b>%</b> |  |  |  |  |
| Chase Rate:        | 12.5000              | <b>%</b> |  |  |  |  |
| Amortization Rate: | 12.5000              | <b>%</b> |  |  |  |  |
| Interest Only:     | True                 |          |  |  |  |  |
| Yearly Payment:    | 251,9                | 930      |  |  |  |  |
|                    |                      |          |  |  |  |  |

| Calculation of FRVS Per Diem |            |          |  |  |  |
|------------------------------|------------|----------|--|--|--|
| То                           | tal Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 2,026,342  | 9.5864   |  |  |  |
| 20% ROE(2):                  | 506,586    | 0.5983   |  |  |  |
| Insurance Cost(3):           | 32,497     | 1.1678   |  |  |  |
| Taxes Cost(3):               | 12,026     | 0.4322   |  |  |  |
| Home Office(3):              | 4,669      | 0.1678   |  |  |  |
| Replacement(3&4)             | : 25,303   | 0.0000   |  |  |  |
| Total FRVS PD:               |            | 11.9525  |  |  |  |

- (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 (0.031040) divided by annual available days (29,200) divided by Occup. Adj. (0.9000) = \$0.5983
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 80          | Effective PBS Limitation | 2,280,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |
|--|---|---|----------------------------|-------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |
| Operating  | 42.3888   | 42.3888   | 3.0959                     | 39.2929                       |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 85.7150<br>48.0912<br>10.0400<br>0.0000<br>0.0000 | 85.7150<br>48.0912<br>11.9525<br>0.0000<br>0.0000 | 6.2602<br>3.5124<br>0.8730 | 79.4548<br>44.5788<br>11.0795 |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 197 2250  | 100 1475  | 12.57415                   | \$19.6766<br>\$8.6851         |
| Totals   | 186.2350  | 188.1475  | 13.7415                    | 202.7677                      |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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# Florida Agency For Health Care Administration

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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### The Fountains Nursing Home

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership: Private For profit [1] | CHOW Status based on this Cost Report: No Change[1] |
|---|---|
|   |   |

| Provider Information           | Cost Report (CR)           | Patient Days                    | Ratings         | Days       |
|--------------------------------|----------------------------|---------------------------------|-----------------|------------|
| 3800 North Federal Hwy.        | 01/01/2009-12/31/2009      | Number of Beds: 51              | Superior:       | 0          |
| Boca Raton FL 33431            | Days In CR 365             | Maximum: <b>18,61</b>           |                 | 184        |
| County: Palm Beach[50]         | First Used: <b>2010/07</b> | Max Annualized: 18,61           |                 | 0          |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient: 15,05            | 4 Total:        | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 79                    | 3 Inflati       | ion        |
| Current Class South Small [3]  | Initial CR? False          | Medicaid: 8,53                  | FY Index:       | 1.19387802 |
| Class at 1/94: South Small [3] | Medicaid Utilization       | 56.662689                       | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 80.870269                       | Cost:           | 1.05611124 |
| Open Date: 1/1/1970            | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> 9 |                 | 1.01620550 |
| Acquired Date: 1/1/1970        | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> 9 | DC FY Index:    | 1.15950000 |
| Entered Medicaid 1/1/1970      | Low Occupancy Adjustr      | nent Factor: <b>101.96164</b> 9 | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/1996    | Weighted Low Occ Adju      | stment Factor: 100.00009        | / <sub>0</sub>  |            |
| Previous Med # <b>201758</b>   |                            |                                 | DC Inflation:   | 1.03277275 |
|                                |                            |                                 | PS Target:      | 1.02315072 |
|                                | Rate Ca                    | lculations                      |                 |            |
|                                | Rute Cu.                   |                                 |                 |            |

|       |   |                  | ture cureururions   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| 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             | 11.5100  |     | 184.1995  |
| 3     | Cost Per Diem Inflated                    | 56.5808          | 68.3049             | 55.9500             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 56.5808          | 68.3049             | 55.9500             | 11.5100  |     | 192.3457  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 54.7366          |                     | 58.5755             |          |     |           |
| 7     | Provider Target Rate                      | 56.0038          |                     | 59.9316             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 59.2863          | 102.7706            | 78.6955             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 60.7984          |                     | 70.2905             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 61.7837          |                     | 71.4296             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 56.0038          | 68.3049             | 55.9500             | 11.5100  |     | 191.7687  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.5120              | 0.4194              |          |     |           |
| 14    | Prospective Per Diem 11                   | 56.0038          | 68.8169             | 56.3694             | 11.5100  |     | 192.7001  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





207.20

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### The Fountains Nursing Home

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:            | 3/1/1986  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1971/07   |
| Indexed Asset Value    | 1,147,692 |
| FRVS Base Asset:       | 728,314   |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.029170  |
|                        |           |

| Mortgage Information   |           |          |  |  |
|------------------------|-----------|----------|--|--|
| Amount: 450,000.00     |           |          |  |  |
| Type:                  | Fixed [2] |          |  |  |
| < 60% of Base:         | False     |          |  |  |
| Interest Rate:         | 8.7500    | <b>%</b> |  |  |
| Chase Rate:            | 12.5000   | <b>%</b> |  |  |
| Amortization Rate:     | 8.7500    | <b>%</b> |  |  |
| Interest Only:         | False     |          |  |  |
| Yearly Payment: 97,366 |           |          |  |  |

| Calculat        | Calculation of FRVS Per Diem |          |  |  |  |  |
|-----------------|------------------------------|----------|--|--|--|--|
|                 | Total Amount                 | Per Diem |  |  |  |  |
| 80% Capital(1)  | 918,154                      | 5.8117   |  |  |  |  |
| 20% ROE(2):     | 229,538                      | 0.3997   |  |  |  |  |
| Insurance Cost( | (3): <b>17,460</b>           | 1.1598   |  |  |  |  |
| Taxes Cost(3):  | 55,580                       | 3.6920   |  |  |  |  |
| Home Office(3)  | ): <b>6,450</b>              | 0.4285   |  |  |  |  |
| Replacement(3   | <b>28,970</b>                | 0.0000   |  |  |  |  |
| Total FRVS P    | D:                           | 11.4917  |  |  |  |  |

- (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 De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 51          | Effective PBS Limitation | 1,453,500 |  |

|  | Comparison of Re                                  | imbursement u                                     | nder Cost vs.              | FRVS                          |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 56.0038   | 56.0038   | 4.0903                     | 51.9135                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 68.8169<br>56.3694<br>11.5100<br>0.0000<br>0.0000 | 68.8169<br>56.3694<br>11.4917<br>0.0000<br>0.0000 | 5.0261<br>4.1170<br>0.8393 | 63.7908<br>52.2524<br>10.6524 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$19.9033<br>\$8.6851         |  |
| Totals   | 192.7001  | 192.6818  | 14.0727                    | 207.1975                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





166.67

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

|                                     |                             |                                  | α .        |
|-------------------------------------|-----------------------------|----------------------------------|------------|
| Provider Information                | Cost Report (CR)            | Patient Days                     | Ratings Da |
| Type of Ownership: I fivace for pro | nt [1] CHO W Status Basea o | ii tiiis Cost Report: 110 Change | <u> </u>   |

| Provider Information           | Cost Report (CR)           | Patient Days         | 3      | Ratings 1       | Days       |
|--------------------------------|----------------------------|----------------------|--------|-----------------|------------|
| 120 Chipola Avenue             | 01/01/2009-12/31/2009      | Number of Beds: 1    | 120    | Superior:       | 0          |
| Deland FL 32720                | Days In CR 365             | Maximum:             | 43,800 | Standard:       | 184        |
| County: Volusia[64]            | First Used: <b>2011/01</b> | Max Annualized:      | 43,800 | Conditional:    | 0          |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient:       | 42,815 | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:            | 6,487  | Inflati         | on         |
| Current Class North Large [2]  | Initial CR? False          | Medicaid:            | 27,955 | FY Index:       | 1.19387802 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 65.                  | 29254% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 97.                  | 75114% | Cost:           | 1.05611124 |
| Open Date: 9/27/1996           | Statewide Low Occupar      | ncy Threshold: 79.   | 31440% | Target:         | 1.01620550 |
| Acquired Date: 9/27/1996       | Medicaid Low Occupan       | cy Threshold: 41.    | 94060% | DC FY Index:    | 1.15950000 |
| Entered Medicaid 9/27/1996     | Low Occupancy Adjusts      |                      | 24513% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 9/27/1996   | Weighted Low Occ Adj       | ustment Factor: 100. | 00000% | DC Inflation:   | 1.03277275 |
| Previous Med # <b>299594</b>   |                            |                      |        |                 |            |
|                                |                            |                      |        | PS Target:      | 1.02315072 |
|                                | Rate Ca                    | lculations           |        |                 |            |

|       | Rate Calculations                         |           |           |          |          |     |           |  |
|-------|---|-----------|-----------|----------|----------|-----|-----------|--|
| Item  | Description                               | Operating | Direct    | InDirect | Property | ROE | Totals    |  |
| 1     | Total Cost                                | 911,836   | 1,842,581 | 863,806  | 799,233  | 0   | 4,417,456 |  |
| 1a    | Audit Adjustments                         |           |           |          |          |     |           |  |
| 2     | Cost Per Diem                             | 32.6180   | 65.9124   | 30.8999  | 28.5900  |     | 158.0203  |  |
| 3     | Cost Per Diem Inflated                    | 34.4482   | 68.0725   | 32.6337  |          |     |           |  |
| 4     | Low Occupancy Adjustment                  |           |           |          |          |     |           |  |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 34.4482   | 68.0725   | 32.6337  | 28.5900  |     | 163.7444  |  |
| 5a    | Interim Adjustment                        |           |           |          |          |     |           |  |
| 5b    | Interim Adjusted Per Diem                 |           |           |          |          |     |           |  |
| 6     | Prior Semester: Provider Target Base      | 38.3790   |           | 44.2723  |          |     |           |  |
| 7     | Provider Target Rate                      | 39.2675   |           | 45.2972  |          |     |           |  |
| 7a    | Interim Adjustment                        |           |           |          |          |     |           |  |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |          |          |     |           |  |
| 8     | Cost Based Class Ceilings                 | 47.7573   | 95.2206   | 58.5089  | 13.6500  |     |           |  |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463   |           | 53.4956  |          |     |           |  |
| 10    | Target Rate Class Ceiling                 | 45.9795   |           | 54.3625  |          |     |           |  |
| 10a   | New Provider Target Limitation            |           |           |          |          |     |           |  |
| 10b   | Base for line 10a                         |           |           |          |          |     |           |  |
| 11    | Lesser of 5,7,8,10, 10a                   | 34.4482   | 68.0725   | 32.6337  | 13.6500  |     | 148.8044  |  |
| 12/13 | Medicaid Adjustment Rate                  |           | 1.1711    | 0.5614   |          |     |           |  |
| 14    | Prospective Per Diem 11                   | 34.4482   | 69.2436   | 33.1951  | 13.6500  |     | 150.5369  |  |

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

Provider has submitted Supplemental Schedule.

Inflated Usual & Customary Charge

15





166.67

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Woodland Terrace**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 9/27/1996 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1996/07   |
| Indexed Asset Value   | 5,277,638 |
| FRVS Base Asset:      | 4,325,640 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.029170  |
|                       |           |

| Mortgage Information |             |          |  |  |  |
|----------------------|-------------|----------|--|--|--|
| Amount:              | 4,750,000   | 0.00     |  |  |  |
| Type:                | Variable [3 | 1        |  |  |  |
| < 60% of Base:       | False       |          |  |  |  |
| Interest Rate:       | 8.1900      | <b>%</b> |  |  |  |
| Chase Rate:          | 5.2500      | <b>%</b> |  |  |  |
| Amortization Rate:   | 7.2500      | <b>%</b> |  |  |  |
| Interest Only:       | False       |          |  |  |  |
| Yearly Payment:      | 400,447     |          |  |  |  |

| Calculation of FRVS Per Diem |            |          |  |  |
|------------------------------|------------|----------|--|--|
| То                           | tal Amount | Per Diem |  |  |
| 80% Capital(1):              | 4,222,110  | 10.1585  |  |  |
| 20% ROE(2):                  | 1,055,528  | 0.7811   |  |  |
| Insurance Cost(3):           | 49,521     | 1.1566   |  |  |
| Taxes Cost(3):               | 77,717     | 1.8152   |  |  |
| Home Office(3):              | 17,392     | 0.4062   |  |  |
| Replacement(3&4)             | : 80,522   | 0.0000   |  |  |
| Total FRVS PD:               |            | 14.3176  |  |  |

- (1) 80% Capital (\$4,222,110) amortized at 7.2500% for 20 years Principal & Interest of \$400,447 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.1585
- (2) 20% ROE (\$1,055,528) times the ROE factor (0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7811
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 36,047    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1996   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 4,325,640 |  |

| Components Operating Patient Care Direct Care                 | Cost<br>34.4482<br>69.2436<br>33.1951 | FRVS<br>34.4482<br>69.2436             | MTA* 2.5159 5.0572 | Final Component 31.9323           |  |
|---|---------------------------------------|--|--------------------|-----------------------------------|--|
| Patient Care Direct Care                                      | 69.2436                               | 69.2436                                |                    |                                   |  |
| Direct Care   |                                       |  | 5 0572             |                                   |  |
| Indirect Care Property ROE ROE Adjustment                     | 13.6500<br>0.0000<br>0.0000           | 33.1951<br>14.3176<br>0.0000<br>0.0000 | 2.4244<br>1.0457   | 64.1864<br>30.7707<br>13.2719     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals | 150.5369                              | 151,2045                               | 11.0432            | \$17.8267<br>\$8.6851<br>166.6731 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





177.81

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Suncoast Manor**

**Type of Cost Report:Prospective [3]** Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type o | of Ownership: | : Private Non-Pr | ofit [3] | CHOW Status based | <u>on this Cost Re</u> | port: No Change | :[1] |
|--------|---------------|------------------|----------|-------------------|------------------------|-----------------|------|
|        |               |                  |          |                   |                        |                 |      |

| Type of Ownership. I fivate from fr |                  | neus suseu         | on this Cos  | e reporte rio    | Shunge  | -    |              |            |
|-------------------------------------|------------------|--------------------|--------------|------------------|---------|------|--------------|------------|
| Provider Information                | Cost Report (    | (CR)               | I            | Patient Days     |         |      | Ratings Days |            |
| 6909 9th Street South               | 04/01/2009-03/3  | 01/2009-03/31/2010 |              | Beds: 12         | 20      |      | Superior:    | 184        |
| St. Petersburg FL 33705-6272        | Days In CR       | 365                | Maximum:     |                  | 43,800  |      | Standard:    | 0          |
| County: Pinellas[52]                | First Used: 20   | 11/01              | Max Annu     | alized:          | 43,800  |      | Conditional: | 0          |
| Region: Central[3] Area: 5          | Last Used: 20    | 11/07              | Total Patie  | nt:              | 39,460  |      | Total:       | 184        |
| Control Private Non-Profit [3]      | Unaudited [3]    |                    | Medicare:    |                  | 5,835   |      | Inflati      | on         |
| Current Class Central Large [6]     | Initial CR? Fals | e                  | Medicaid:    |                  | 19,072  | FY I | Index:       | 1.19877414 |
| Class at 1/94: North Large [2]      | Medicaid Uti     | lization           |              | 48.3             | 3249%   | Sem  | ester Index: | 1.26086800 |
| Operating Ex > 18 months [1]        | Occupancy:       |                    |              | 90.0             | 9132%   | Cost | †•           | 1.05179780 |
| Open Date: 6/1/1968                 | Statewide Lo     | w Occupan          | cy Threshol  | d: <b>79.3</b>   | 1440%   | Targ |              | 1.01620550 |
| Acquired Date: 8/23/1996            | Medicaid Lo      | w Occupano         | cy Thresholo | d: <b>41.9</b>   | 4060%   | _    | FY Index:    | 1.16300000 |
| Entered Medicaid 8/23/1996          | Low Occupa       | ncy Adjustn        | ment Factor: | 113.5            | 8761%   |      | Sem Index:   | 1.19750000 |
| Med # Active Date: 8/23/1996        | Weighted Lo      | w Occ Adju         | ustment Fact | or: <b>100.0</b> | 0000%   |      | Inflation:   | 1.02966466 |
| Previous Med #                      |                  |                    |              |                  |         |      |              |            |
|                                     |                  |                    |              |                  |         | rs I | Γarget:      | 1.02315072 |
|                                     |                  | Rate Cal           | lculations   |                  |         |      |              |            |
| Item Description                    | Operating        | Di                 | irect        | InDirect         | Propert | ty   | ROE          | Totals     |

|      |                   |           | 11410 0410414110110 |           |          |     |
|------|-------------------|-----------|---------------------|-----------|----------|-----|
| Item | Description       | Operating | Direct              | InDirect  | Property | ROE |
| 1    | Total Cost        | 886,515   | 1,460,807           | 1,138,215 | 268,915  |     |
| 1a   | Audit Adjustments |           |                     |           |          |     |
|      |                   |           |                     |           |          |     |

| 15     | Inflated Usual & Customary Charge                         | Usual and Custon          | nary Limitations no | ot applied after 7/1      | 1/2002  |   | _         |
|--------|---|---------------------------|---------------------|---------------------------|---------|---|-----------|
| 14     | Prospective Per Diem 11                                   | 45.0936                   | 78.8664             | 54.2122                   | 13.6500 |   | 191.8222  |
| 12/13  | Medicaid Adjustment Rate                                  |                           |                     |                           |         |   |           |
| 11     | Lesser of 5,7,8,10, 10a                                   | 45.0936                   | 78.8664             | 54.2122                   | 13.6500 |   | 191.8222  |
| 10b    | Base for line 10a   |                           |                     |                           |         |   |           |
| 10a    | New Provider Target Limitation                            |                           |                     |                           |         |   |           |
| 10     | Target Rate Class Ceiling                                 | 48.5666                   |                     | 56.0375                   |         |   |           |
| 9      | Prior Semester: Class Ceiling Target Base                 | 47.7921                   |                     | 55.1439                   |         |   |           |
| 8      | Cost Based Class Ceilings                                 | 49.6383                   | 96.2960             | 61.3044                   | 13.6500 |   |           |
| 7b     | Interim Adjusted Provider Target Rate                     |                           |                     |                           |         |   |           |
| 7a     | Interim Adjustment  | 43.0700                   |                     | 34.2122                   |         |   |           |
| 6<br>7 | Prior Semester: Provider Target Base Provider Target Rate | 44.0733<br><b>45.0936</b> |                     | 52.9855<br><b>54.2122</b> |         |   |           |
| 5b     | Interim Adjusted Per Diem                                 |                           |                     |                           |         |   |           |
| 5a     | Interim Adjustment  |                           |                     |                           |         |   |           |
| 5      | Occupancy Adjusted/Inflated Per Diem                      | 48.8902                   | 78.8664             | 62.7712                   | 14.1000 |   | 204.6278  |
| 4      | Low Occupancy Adjustment                                  |                           |                     |                           |         |   |           |
| 3      | Cost Per Diem Inflated                                    | 48.8902                   | 78.8664             | 62.7712                   |         |   |           |
| 2      | Cost Per Diem   | 46.4825                   | 76.5943             | 59.6799                   | 14.1000 |   | 196.8567  |
| 1a     | Audit Adjustments   |                           |                     |                           |         |   |           |
| 1      | Total Cost  | 886,515                   | 1,460,807           | 1,138,215                 | 268,915 | 0 | 3,754,452 |

Provider has submitted Supplemental Schedule.

Inflated Usual & Customary Charge





177.81

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Suncoast Manor**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 8/23/1996 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1996/07   |
| Indexed Asset Value   | 1,568,106 |
| FRVS Base Asset:      | 1,652,021 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.030830  |
|                       |           |

| Mortgage Information |          |      |  |  |  |
|----------------------|----------|------|--|--|--|
| Amount:              |          | 0.00 |  |  |  |
| Type:                | None [1] |      |  |  |  |
| < 60% of Base:       | True     |      |  |  |  |
| Interest Rate:       | 8.2500   | %    |  |  |  |
| Chase Rate:          | 8.2500   | %    |  |  |  |
| Amortization Rate:   | 8.2500   | %    |  |  |  |
| Interest Only:       | True     |      |  |  |  |
| Yearly Payment:      | 102,     | 537  |  |  |  |

| Calculati       | ion of FRVS Per    | Diem     |
|-----------------|--------------------|----------|
|                 | Total Amount       | Per Diem |
| 80% Capital(1)  | 1,254,485          | 2.6011   |
| 20% ROE(2):     | 313,621            | 0.2453   |
| Insurance Cost( | (3): <b>34,389</b> | 0.8715   |
| Taxes Cost(3):  | 0                  | 0.0000   |
| Home Office(3)  | 22,150             | 0.5613   |
| Replacement(3   | <b>269,005</b>     | 0.0000   |
| Total FRVS P    | D:                 | 4.2792   |

- (1) 80% Capital (\$1,254,485) amortized at 8.2500% for 20 years Interest of \$102,537 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$2.6011
- (2) 20% ROE (\$313,621) times the ROE factor (0.030830) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.2453
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 10,261    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1971   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 161        | Effective PBS Limitation | 1,652,021 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |  |
|--|---|--|----------------------------|------------------------------|--|
| Components   | Cost  | FRVS   | MTA*                       | Final Component              |  |
| Operating  | 45.0936   | 45.0936  | 3.2934                     | 41.8002                      |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 78.8664<br>54.2122<br>13.6500<br>0.0000<br>0.0000 | 78.8664<br>54.2122<br>4.2792<br>0.0000<br>0.0000 | 5.7600<br>3.9594<br>0.3125 | 73.1064<br>50.2528<br>3.9667 |  |
| Supplemental Rate Add-on   |   |  |                            | \$8.6851                     |  |
| Totals   | 191.8222  | 182.4514   | 13.3253                    | 177.8112                     |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





150.13

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Oceanside Extended Care Center**

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

| Provider Information           | Cost Report (CR)           | Patient Days                |        | Ratings         | Days       |
|--------------------------------|----------------------------|-----------------------------|--------|-----------------|------------|
| 550 9th Street                 | 01/01/2010-12/31/2010      | Number of Beds: 19          | 6      | Superior:       | 0          |
| Miami Beach FL 33139           | Days In CR 365             | Maximum:                    | 71,540 | Standard:       | 184        |
| County: Dade[13]               | First Used: <b>2011/07</b> | Max Annualized:             | 71,540 | Conditional:    | 0          |
| Region: South[2] Area: 11      | Last Used: <b>2011/07</b>  | Total Patient:              | 71,213 | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:                   | 17,025 | Inflati         | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid:                   | 53,418 | FY Index:       | 1.22078676 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | <b>75.0</b> 1               | 1158%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 99.54                       | 4292%  | Cost:           | 1.03283230 |
| Open Date: 3/1/1976            | Statewide Low Occupan      | cy Threshold: <b>79.3</b> 1 | 1440%  | Target:         | 1.01620550 |
| Acquired Date: 3/1/1976        | Medicaid Low Occupand      | - )                         | 4060%  | DC FY Index:    | 1.17400000 |
| Entered Medicaid 3/1/1976      | Low Occupancy Adjustr      | ment Factor: 125.50         | 0422%  | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 11/1/1996   | Weighted Low Occ Adju      | ustment Factor: 100.00      | 0000%  | DC Inflation:   | 1.02001704 |
| Previous Med # <b>209449</b>   |                            |                             |        |                 |            |
|                                |                            |                             |        | PS Target:      | 1.02315072 |

|       |   | R                | ate Calculations    |                     |           |     |           |
|-------|---|------------------|---------------------|---------------------|-----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property  | ROE | Totals    |
| 1     | Total Cost                                | 1,618,555        | 3,565,951           | 1,820,827           | 1,104,684 | 0   | 8,110,017 |
| 1a    | Audit Adjustments                         |                  |                     |                     |           |     |           |
| 2     | Cost Per Diem                             | 30.2998          | 66.7556             | 34.0864             | 20.6800   |     | 151.8218  |
| 3     | Cost Per Diem Inflated                    | 31.2946          | 68.0918             | 35.2055             |           |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |           |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 31.2946          | 68.0918             | 35.2055             | 20.6800   |     | 155.2719  |
| 5a    | Interim Adjustment                        |                  |                     |                     |           |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |           |     |           |
| 6     | Prior Semester: Provider Target Base      | 40.1320          |                     | 47.9568             |           |     |           |
| 7     | Provider Target Rate                      | 41.0611          |                     | 49.0670             |           |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |           |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |           |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999             | 13.6500   |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989             |           |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210             |           |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |           |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |           |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 31.2946          | 68.0918             | 35.2055             | 13.6500   |     | 148.2419  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.9160              | 0.9906              |           |     |           |
| 14    | Prospective Per Diem 11                   | 31.2946          | 70.0078             | 36.1961             | 13.6500   |     | 151.1485  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002    |     |           |





150.13

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Oceanside Extended Care Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1976/01   |
| Indexed Asset Value  | 6,111,981 |
| FRVS Base Asset:     | 3,339,389 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027600  |
|                      |           |

| Mortgage Information        |                  |          |  |  |  |
|-----------------------------|------------------|----------|--|--|--|
| Amount: <b>6,150,000.00</b> |                  |          |  |  |  |
| Type:                       | pe: Variable [3] |          |  |  |  |
| < 60% of Base:              | False            |          |  |  |  |
| Interest Rate:              | 8.5000           | <b>%</b> |  |  |  |
| Chase Rate:                 | 9.0000           | <b>%</b> |  |  |  |
| Amortization Rate:          | 8.5000           | <b>%</b> |  |  |  |
| Interest Only:              | False            |          |  |  |  |
| Yearly Payment:             | 509,1            | 196      |  |  |  |

| Calculation      | Calculation of FRVS Per Diem |          |  |  |
|------------------|------------------------------|----------|--|--|
|                  | Total Amount                 | Per Diem |  |  |
| 80% Capital(1):  | 4,889,585                    | 7.9085   |  |  |
| 20% ROE(2):      | 1,222,396                    | 0.5240   |  |  |
| Insurance Cost(3 | 3): <b>117,145</b>           | 1.6450   |  |  |
| Taxes Cost(3):   | 76,965                       | 1.0808   |  |  |
| Home Office(3):  | 8,822                        | 0.1239   |  |  |
| Replacement(3&   | (4): <b>45,066</b>           | 0.0000   |  |  |
| Total FRVS PD    | ):                           | 11.2822  |  |  |

- (1) 80% Capital (\$4,889,585) amortized at 8.5000% for 20 years Principal & Interest of \$509,196 divided by annual available days (71,540) divided by Occup. Adj. (0.9000) = \$7.9085
- (2) 20% ROE (\$1,222,396) times the ROE factor (0.027600) divided by annual available days (71,540) divided by Occup. Adj. (0.9000) = \$0.5240
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Ì | Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---|---------------------|-------------|--------------------------|-----------|--|
| - | Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed      | 196         | Effective PBS Limitation | 5,586,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 31.2946   | 31.2946   | 2.2856                     | 29.0090                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 70.0078<br>36.1961<br>13.6500<br>0.0000<br>0.0000 | 70.0078<br>36.1961<br>11.2822<br>0.0000<br>0.0000 | 5.1130<br>2.6436<br>0.8240 | 64.8948<br>33.5525<br>10.4582 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$3.5307<br>\$8.6851          |  |
| Totals   | 151.1485  | 148.7807  | 10.8662                    | 150.1303                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





183.59

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Florida Lutheran Retirement Center

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

| Provider Information           | Cost Report (CR)           | Patient Days                       | Ratings                    | Days       |
|--------------------------------|----------------------------|------------------------------------|----------------------------|------------|
| 450 NORTH MCDONALD AV          | 07/01/2009-06/30/2010      | Number of Beds: <b>60</b>          | Superior:                  | 184        |
| DeLand FL 32724                | Days In CR 365             | Maximum: 21,900                    | Standard:                  | 0          |
| County: Volusia[64]            | First Used: <b>2011/07</b> | Max Annualized: 21,900             | Conditional:               | 0          |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient: 21,335              | Total:                     | 184        |
| Control Church Non-Profit [2]  | Unaudited [3]              | Medicare: <b>1,366</b>             | Inflati                    | on         |
| Current Class North Small [1]  | Initial CR? False          | Medicaid: 12,295                   | FY Index:                  | 1.20667423 |
| Class at 1/94: North Small [1] | Medicaid Utilization       | 57.62831%                          | Semester Index:            | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 97.42009%                          | Cost:                      | 1.04491168 |
| Open Date: 1/17/1997           | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>     | Target:                    | 1.01620550 |
| Acquired Date: 1/17/1997       | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> %    | DC FY Index:               | 1.16650000 |
| Entered Medicaid 1/17/1997     | Low Occupancy Adjustr      | ment Factor: <b>122.82774%</b>     | DC FT Index. DC Sem Index: | 1.19750000 |
| Med # Active Date: 1/17/1997   | Weighted Low Occ Adju      | ustment Factor: <b>100.00000</b> % | DC Inflation:              | 1.02657523 |
| Previous Med # <b>299604</b>   |                            |                                    |                            |            |
|                                |                            |                                    | PS Target:                 | 1.02315072 |
| Rate Calculations              |                            |                                    |                            |            |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 480,144          | 1,003,411           | 585,285             | 219,343  | 0   | 2,288,183 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 39.0520          | 81.6113             | 47.6035             | 17.8400  |     | 186.1068  |
| 3     | Cost Per Diem Inflated                    | 40.8059          | 83.7801             | 49.7415             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 40.8059          | 83.7801             | 49.7415             | 17.8400  |     | 192.1675  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 41.0159          |                     | 54.7226             |          |     |           |
| 7     | Provider Target Rate                      | 41.9654          |                     | 55.9895             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 53.6870          | 92.6766             | 66.4586             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 48.4247          |                     | 58.4725             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 49.2094          |                     | 59.8127             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 40.8059          | 83.7801             | 49.7415             | 13.6500  |     | 187.9775  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.7190              | 0.4269              |          |     |           |
| 14    | Prospective Per Diem 11                   | 40.8059          | 84.4991             | 50.1684             | 13.6500  |     | 189.1234  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





183.59

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Florida Lutheran Retirement Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 1/17/1997 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1997/01   |
| Indexed Asset Value  | 2,950,900 |
| FRVS Base Asset:     | 2,191,560 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage Information    |                             |          |  |
|-------------------------|-----------------------------|----------|--|
| Amount:                 | Amount: <b>3,300,000.00</b> |          |  |
| Type:                   | e: Variable [3]             |          |  |
| < 60% of Base:          | False                       |          |  |
| Interest Rate:          | 6.5100                      | <b>%</b> |  |
| Chase Rate:             | 9.0000                      | <b>%</b> |  |
| Amortization Rate:      | 6.5100                      | <b>%</b> |  |
| Interest Only:          | False                       |          |  |
| Yearly Payment: 211,378 |                             |          |  |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |
|-----------------|------------------------------|----------|--|--|
|                 | Total Amount                 | Per Diem |  |  |
| 80% Capital(1): | 2,360,720                    | 10.7244  |  |  |
| 20% ROE(2):     | 590,180                      | 0.9450   |  |  |
| Insurance Cost( | 3): <b>17,077</b>            | 0.8004   |  |  |
| Taxes Cost(3):  | 0                            | 0.0000   |  |  |
| Home Office(3)  | 15,794                       | 0.7403   |  |  |
| Replacement(38  | &4): <b>261,572</b>          | 0.0000   |  |  |
| Total FRVS Pl   | D:                           | 13.2101  |  |  |

- (1) 80% Capital (\$2,360,720) amortized at 6.5100% for 20 years Principal & Interest of \$211,378 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$10.7244
- (2) 20% ROE (\$590,180) times the ROE factor (0.031560) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.9450
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 36,526    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1996    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60          | Effective PBS Limitation | 2,191,560 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |
|--|---|---|----------------------------|-------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |
| Operating  | 40.8059   | 40.8059   | 2.9803                     | 37.8256                       |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 84.4991<br>50.1684<br>13.6500<br>0.0000<br>0.0000 | 84.4991<br>50.1684<br>13.2101<br>0.0000<br>0.0000 | 6.1714<br>3.6641<br>0.9648 | 78.3277<br>46.5043<br>12.2453 |
| Supplemental Rate Add-on   |   |   |                            | \$8.6851                      |
| Totals   | 189.1234  | 188.6835  | 13.7806                    | 183.5880                      |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





243.11

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Palmetto Sub Acute Care Center**

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

| Provider Information   | Cost Report (CR)   | Patient Days  | Ratings Days                            |
|--|--|---|---|
| 7600 S.W. 8th Street   | 08/01/2009-07/31/2010  | Number of Beds: 95  | Superior: 0                             |
| Miami FL 33144 County: Dade[13] Region: South[2] Area: 11  | Days In CR 365 First Used: 2011/07 Last Used: 2011/07 Lynaudited [3]   | Maximum:       34,675         Max Annualized:       34,675         Total Patient:       32,322         Medicare:       20,478 | Standard: 184 Conditional: 0 Total: 184 |
| Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 1/24/1997 Acquired Date: 1/24/1997 Entered Medicaid 1/24/1997 Med # Active Date: 1/24/1997 Previous Med # 299608 | Unaudited [3] Initial CR? False  Medicaid Utilization Occupancy: Statewide Low Occupan Medicaid Low Occupan Low Occupancy Adjustr Weighted Low Occ Adjustr | Medicaid: 11,363 35.15562% 93.21413% acy Threshold: 79.31440% cy Threshold: 41.94060% ment Factor: 117.52485%                 | Inflation   FY Index:                   |
|  | Data Ca  | loulations  | ·                                       |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |  |  |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|--|--|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |  |  |
| 1     | Total Cost                                | 647,577          | 1,123,819           | 729,728             | 310,664  | 0   | 2,811,788 |  |  |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |  |  |
| 2     | Cost Per Diem                             | 56.9900          | 98.9016             | 64.2197             | 27.3400  |     | 247.4513  |  |  |
| 3     | Cost Per Diem Inflated                    | 59.4135          | 101.4141            | 66.9507             |          |     |           |  |  |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |  |  |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 59.4135          | 101.4141            | 66.9507             | 27.3400  |     | 255.1183  |  |  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |  |  |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |  |  |
| 6     | Prior Semester: Provider Target Base      | 59.2881          |                     | 66.6636             |          |     |           |  |  |
| 7     | Provider Target Rate                      | 60.6607          |                     | 68.2069             |          |     |           |  |  |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |  |  |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |  |  |
| 8     | Cost Based Class Ceilings                 | 59.2863          | 102.7706            | 78.6955             | 13.6500  |     |           |  |  |
| 9     | Prior Semester: Class Ceiling Target Base | 60.7984          |                     | 70.2905             |          |     |           |  |  |
| 10    | Target Rate Class Ceiling                 | 61.7837          |                     | 71.4296             |          |     |           |  |  |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |  |  |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |  |  |
| 11    | Lesser of 5,7,8,10, 10a                   | 59.2863          | 101.4141            | 66.9507             | 13.6500  |     | 241.3011  |  |  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |           |  |  |
| 14    | Prospective Per Diem 11                   | 59.2863          | 101.4141            | 66.9507             | 13.6500  |     | 241.3011  |  |  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |  |  |





243.11

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Palmetto Sub Acute Care Center

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:          | 1/24/1997 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1997/01   |
| Indexed Asset Value  | 3,791,052 |
| FRVS Base Asset:     | 3,104,710 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031040  |
|                      |           |

| Mortgage Information |              |  |  |  |  |  |
|----------------------|--------------|--|--|--|--|--|
| Amount:              | 3,000,000.00 |  |  |  |  |  |
| Type:                | Fixed [2]    |  |  |  |  |  |
| < 60% of Base:       | False        |  |  |  |  |  |
| Interest Rate:       | 10.1000 %    |  |  |  |  |  |
| Chase Rate:          | 8.2500 %     |  |  |  |  |  |
| Amortization Rate:   | 10.1000 %    |  |  |  |  |  |
| Interest Only:       | False        |  |  |  |  |  |
| Yearly Payment:      | 353,626      |  |  |  |  |  |
|                      |              |  |  |  |  |  |

| Calculation of FRVS Per Diem |            |          |  |  |  |  |
|------------------------------|------------|----------|--|--|--|--|
| Tot                          | tal Amount | Per Diem |  |  |  |  |
| 80% Capital(1):              | 3,032,842  | 11.3314  |  |  |  |  |
| 20% ROE(2):                  | 758,210    | 0.7541   |  |  |  |  |
| Insurance Cost(3):           | 85,908     | 2.6579   |  |  |  |  |
| Taxes Cost(3):               | 71,126     | 2.2005   |  |  |  |  |
| Home Office(3):              | 0          | 0.0000   |  |  |  |  |
| Replacement(3&4):            | 150,765    | 0.0000   |  |  |  |  |
| Total FRVS PD:               |            | 16.9439  |  |  |  |  |

- (1) 80% Capital (\$3,032,842) amortized at 10.1000% for 20 years Principal & Interest of \$353,626 divided by annual available days (34,675) divided by Occup. Adj. (0.9000) = \$11.3314
- (2) 20% ROE (\$758,210) times the ROE factor (0.031040) divided by annual available days (34,675) divided by Occup. Adj. (0.9000) = \$0.7541
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 36,526    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1996   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 85         | Effective PBS Limitation | 3,104,710 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |                            |                               |  |  |  |  |
|--|--|--|----------------------------|-------------------------------|--|--|--|--|
| Components Cost FRVS MTA* Final Component                          |  |  |                            |                               |  |  |  |  |
| Operating  | 59.2863  | 59.2863  | 4.3300                     | 54.9563                       |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 101.4141<br>66.9507<br>13.6500<br>0.0000<br>0.0000 | 101.4141<br>66.9507<br>16.9439<br>0.0000<br>0.0000 | 7.4068<br>4.8898<br>1.2375 | 94.0073<br>62.0609<br>15.7064 |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |  |                            | \$7.6989<br>\$8.6851          |  |  |  |  |
| Totals   | 241.3011   | 244.5950   | 17.8641                    | 243.1149                      |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



204.05

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **University Center West**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type o  | f Ownership: Private Non-Pro   | ofit [3] CHO | OW Statu               | s based    | on this C  | ost Repo  | rt: No        | Change[1 | 1]   |               |      |            |
|---------|--------------------------------|--------------|------------------------|------------|------------|-----------|---------------|----------|------|---------------|------|------------|
|         | Provider Information           | Cost R       | eport (CR              | .)         |            | Patient 1 | Days          |          |      | Rating        | gs I | Days       |
| 545 V   | Vest Euclid Ave                | 09/01/200    | 9-08/31/               | 2010       | Number     | of Beds:  | 6             | 0        |      | Superior:     |      | 0          |
| Delai   | nd FL 32720                    | Days In CR   |                        | 365        | Maximu     | m:        | 2             | 21,900   |      | Standard:     |      | 184        |
| County  | y: Volusia[64]                 | First Used:  | 2011                   | /01        | Max Anı    | nualized: | 2             | 21,900   |      | Conditiona    | 1:   | 0          |
| Region  | n: North [1] Area: 4           | Last Used:   | 2011                   | <b>/07</b> | Total Par  | tient:    | 1             | 16,829   |      | Total:        |      | 184        |
| Contro  | Private Non-Profit [3]         | Unaudited    | naudited [3] Medicare: |            | 924        |           | Infl          | latio    | on   |               |      |            |
| Curren  | nt Class North Small [1]       | Initial CR?  | <b>False</b>           |            | Medicaio   | d:        | 1             | 15,458   | FY   | Index:        |      | 1.21220353 |
| Class a | at 1/94: North Small [1]       | Medic        | aid Utiliza            | ition      |            |           | 91.85         | 5335%    | Sem  | nester Index: |      | 1.26086800 |
| Operat  | ting Ex > <b>18 months</b> [1] | Occup        | ancy:                  |            |            |           | <b>76.8</b> 4 | 4475%    | Cos  |               |      | 1.04014546 |
| Open 1  | Date: 7/1/1972                 | Statew       | ide Low (              | Occupan    | cy Thresh  | old:      | 79.31         | 1440%    | Targ |               |      | 1.01620550 |
| Acquir  | red Date: 7/1/1972             | Medic        | aid Low C              | ccupan     | cy Thresh  | old:      | 41.94         | 4060%    | •    | FY Index:     |      | 1.16916514 |
| Entere  | d Medicaid 7/1/1972            | Low C        | ccupancy               | Adjustr    | nent Facto | or:       | 96.88         | 8625%    |      |               |      |            |
| Med #   | Active Date: 9/1/1996          | Weigh        | ted Low (              | oce Adju   | ıstment Fa | actor:    | 100.00        | 0000%    |      | Sem Index:    |      | 1.19750000 |
| Previo  | us Med # <b>210790</b>         |              |                        | 3          |            |           |               |          |      | Inflation:    |      | 1.02423512 |
|         |                                |              |                        |            |            |           |               |          | PS T | Target:       |      | 1.02315072 |
|         |                                |              |                        | Rate Cal   | culations  |           |               |          |      |               |      |            |
| Item    | Description                    | Ор           | erating                | Di         | rect       | InDire    | ect           | Propert  | y    | ROE           |      | Totals     |
| 1       | Total Cost                     | 6            | 38,293                 | 1,2        | 232,295    | 814,      | 400           | 301,1    | 122  | (             | 0    | 2,986,110  |
| 1a      | Audit Adjustments              |              | -                      |            |            | Í         |               | ,        |      |               |      | -          |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |  |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|--|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |  |
| 1     | Total Cost                                | 638,293          | 1,232,295           | 814,400             | 301,122  | 0   | 2,986,110 |  |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |  |
| 2     | Cost Per Diem                             | 41.2921          | 79.7189             | 52.6847             | 19.4800  |     | 193.1757  |  |
| 3     | Cost Per Diem Inflated                    | 42.9498          | 81.6509             | 54.7998             |          |     |           |  |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |  |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 42.9498          | 81.6509             | 54.7998             | 19.4800  |     | 198.8805  |  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |  |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |  |
| 6     | Prior Semester: Provider Target Base      | 41.3529          |                     | 48.7271             |          |     |           |  |
| 7     | Provider Target Rate                      | 42.3102          |                     | 49.8552             |          |     |           |  |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |  |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |  |
| 8     | Cost Based Class Ceilings                 | 53.6870          | 92.6766             | 66.4586             | 13.6500  |     |           |  |
| 9     | Prior Semester: Class Ceiling Target Base | 48.4247          |                     | 58.4725             |          |     |           |  |
| 10    | Target Rate Class Ceiling                 | 49.2094          |                     | 59.8127             |          |     |           |  |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |  |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |  |
| 11    | Lesser of 5,7,8,10, 10a                   | 42.3102          | 81.6509             | 49.8552             | 13.6500  |     | 187.4663  |  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 3.6743              | 2.2435              |          |     |           |  |
| 14    | Prospective Per Diem 11                   | 42.3102          | 85.3252             | 52.0987             | 13.6500  |     | 193.3841  |  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |  |





204.05

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **University Center West**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1972/07   |
| Indexed Asset Value  | 1,273,552 |
| FRVS Base Asset:     | 688,794   |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.030420  |
|                      |           |

| Mortgage Information |                    |          |  |  |  |  |  |
|----------------------|--------------------|----------|--|--|--|--|--|
| Amount:              | Amount: 958,334.00 |          |  |  |  |  |  |
| Type: Variable [3]   |                    |          |  |  |  |  |  |
| < 60% of Base:       | False              |          |  |  |  |  |  |
| Interest Rate:       | 11.5000            | <b>%</b> |  |  |  |  |  |
| Chase Rate:          | 9.5000             | <b>%</b> |  |  |  |  |  |
| Amortization Rate:   | 11.5000            | <b>%</b> |  |  |  |  |  |
| Interest Only:       | <b>False</b>       |          |  |  |  |  |  |
| Yearly Payment:      | : 130,3            |          |  |  |  |  |  |

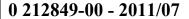
| Calculatio       | Calculation of FRVS Per Diem |          |  |  |  |  |
|------------------|------------------------------|----------|--|--|--|--|
|                  | Total Amount                 | Per Diem |  |  |  |  |
| 80% Capital(1):  | 1,018,842                    | 6.6151   |  |  |  |  |
| 20% ROE(2):      | 254,710                      | 0.3931   |  |  |  |  |
| Insurance Cost(3 | ): <b>29,131</b>             | 1.7310   |  |  |  |  |
| Taxes Cost(3):   | 14,588                       | 0.8668   |  |  |  |  |
| Home Office(3):  | 0                            | 0.0000   |  |  |  |  |
| Replacement(3&   | 4): <b>20,503</b>            | 0.0000   |  |  |  |  |
| Total FRVS PD    | ):                           | 9.6060   |  |  |  |  |

- (1) 80% Capital (\$1,018,842) amortized at 11.5000% for 20 years Principal & Interest of \$130,383 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$6.6151
- (2) 20% ROE (\$254,710) times the ROE factor (0.030420) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.3931
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 60          | Effective PBS Limitation | 1,710,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                                   |  |
|--|---|--|----------------------------|-----------------------------------|--|
| Components   | Cost  | FRVS   | MTA*                       | Final Component                   |  |
| Operating  | 42.3102   | 42.3102  | 3.0901                     | 39.2201                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 85.3252<br>52.0987<br>13.6500<br>0.0000<br>0.0000 | 85.3252<br>52.0987<br>9.6060<br>0.0000<br>0.0000 | 6.2318<br>3.8050<br>0.7016 | 79.0934<br>48.2937<br>8.9044      |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 193.3841  | 189,3401   | 13.8285                    | \$19.8564<br>\$8.6851<br>204.0531 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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### Florida Agency For Health Care Administration

191.36

ROE

0

Totals

4,796,571

177.4714

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Tarpon Bayou Center**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Provider Information            | Cost Report (CR)           | Patient Days                      | Ratings Days    |            |
|---------------------------------|----------------------------|-----------------------------------|-----------------|------------|
| 515 Chesapeake Drive            | 09/01/2009-08/31/2010      | Number of Beds: 120               | Superior:       | 0          |
| Tarpon Springs FL 34689         | Days In CR 365             | Maximum: <b>43,800</b>            | Standard:       | 183        |
| County: Pinellas[52]            | First Used: <b>2011/07</b> | Max Annualized: 43,800            | Conditional:    | 1          |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient: 36,321             | Total:          | 184        |
| Control Private Non-Profit [3]  | Unaudited [3]              | Medicare: <b>4,679</b>            | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>27,751</b>           | FY Index:       | 1.21220353 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 76.40483%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 82.92466%                         | Cost:           | 1.04014546 |
| Open Date: 7/1/1972             | Statewide Low Occupan      | rey Threshold: <b>79.31440%</b>   | Target:         | 1.01620550 |
| Acquired Date: 7/1/1972         | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index:    | 1.16916514 |
| Entered Medicaid 7/1/1972       | Low Occupancy Adjustr      | ment Factor: 104.55183%           | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 9/1/1996     | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:   | 1.02423512 |
| Previous Med # <b>210854</b>    |                            |                                   |                 |            |
|                                 |                            |                                   | PS Target:      | 1.02315072 |
|                                 | Rate Ca                    | lculations                        |                 |            |

|      | Trace Carearations |           |           |           |          |   |
|------|--------------------|-----------|-----------|-----------|----------|---|
| Item | Description        | Operating | Direct    | InDirect  | Property |   |
| 1    | Total Cost         | 931,880   | 2,250,664 | 1,123,944 | 490,083  |   |
| 1a   | Audit Adjustments  |           |           |           |          | İ |

33.5801 81.1021 40.5010 17.6600 172.8432 Cost Per Diem 3 34.9282 83.0676 42.1269 Cost Per Diem Inflated 4 Low Occupancy Adjustment 5 83.0676 17.6600 177.7827 Occupancy Adjusted/Inflated Per Diem 34.9282 42.1269 5a Interim Adjustment 5b Interim Adjusted Per Diem 6 38.1474 46.1145 Prior Semester: Provider Target Base 7 39.0305 Provider Target Rate 47.1821 7a Interim Adjustment 7b Interim Adjusted Provider Target Rate 8 96.2960 13,6500 Cost Based Class Ceilings 49.6383 61.3044 9 47.7921 55.1439 Prior Semester: Class Ceiling Target Base 10 48.5666 56.0375 Target Rate Class Ceiling 10a New Provider Target Limitation 10b | Base for line 10a 11 Lesser of 5,7,8,10, 10a 34.9282 83.0676 42.1269 13.6500 173.7727

2.4541

85.5217

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

1.2446

13.6500

43.3715

Provider has submitted Supplemental Schedule.

Prospective Per Diem 11

Inflated Usual & Customary Charge

Medicaid Adjustment Rate

12/13

14

15

34.9282





191.36

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Tarpon Bayou Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1972/07   |
| Indexed Asset Value  | 3,649,100 |
| FRVS Base Asset:     | 1,883,680 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.030420  |
|                      |           |

| Mortgage Information |             |          |  |  |  |
|----------------------|-------------|----------|--|--|--|
| Amount:              | 4,166,66    | 7.00     |  |  |  |
| Type:                | Variable [3 | ]        |  |  |  |
| < 60% of Base:       | False       |          |  |  |  |
| Interest Rate:       | 11.5000     | <b>%</b> |  |  |  |
| Chase Rate:          | 9.5000      | <b>%</b> |  |  |  |
| Amortization Rate:   | 11.5000     | <b>%</b> |  |  |  |
| Interest Only: False |             |          |  |  |  |
| Yearly Payment:      | 373,5       | 585      |  |  |  |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |  |  |
|-----------------|------------------------------|----------|--|--|--|--|
|                 | Total Amount                 | Per Diem |  |  |  |  |
| 80% Capital(1): | 2,919,280                    | 9.4770   |  |  |  |  |
| 20% ROE(2):     | 729,820                      | 0.5632   |  |  |  |  |
| Insurance Cost( | 3): <b>82,844</b>            | 2.2809   |  |  |  |  |
| Taxes Cost(3):  | 42,736                       | 1.1766   |  |  |  |  |
| Home Office(3)  | ): <b>0</b>                  | 0.0000   |  |  |  |  |
| Replacement(38  | <b>§</b> 4): <b>53,760</b>   | 0.0000   |  |  |  |  |
| Total FRVS P    | D:                           | 13.4977  |  |  |  |  |

- (1) 80% Capital (\$2,919,280) amortized at 11.5000% for 20 years Principal & Interest of \$373,585 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.4770
- (2) 20% ROE (\$729,820) times the ROE factor (0.030420) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5632
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |           | Used Per Bed Standard:   | 28,500    |  |
|--------------------------------|-----------|--------------------------|-----------|--|
| Comparison Date:               | 10/1/1985 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 120       | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 34.9282   | 34.9282   | 2.5510                     | 32.3772                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 85.5217<br>43.3715<br>13.6500<br>0.0000<br>0.0000 | 85.5217<br>43.3715<br>13.4977<br>0.0000<br>0.0000 | 6.2461<br>3.1677<br>0.9858 | 79.2756<br>40.2038<br>12.5119 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.3034<br>\$8.6851         |  |
| Totals   | 177.4714  | 177.3191  | 12.9506                    | 191.3570                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





182.41

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Lakeland Hills Center**

Type of Cost:Actual[2] Type of Rate:Prospective[1] Type of Cost Report:Prospective [3]

| Provider Information  | Cost Report (CR)                               | Patient I                         | Days                     | Ratings                     | Days                     |
|---|--|-----------------------------------|--------------------------|-----------------------------|--------------------------|
| 610 East Bella Vista Dr.<br>Lakeland FL 33805                       | 09/01/2009-08/31/2010<br>Days In CR 365        | Number of Beds:<br>Maximum:       | 120<br>43,800            | Superior:<br>Standard:      | 0<br>184<br>0            |
| County: Polk[53] Region: Central[3] Area: 6                         | First Used: 2011/07<br>Last Used: 2011/07      | Max Annualized:<br>Total Patient: | 43,800<br>37,103         | Conditional:<br>Total:      | 184                      |
| Control Private Non-Profit [3] Current Class Central Large [6]      | Unaudited [3] Initial CR? False                | Medicare:<br>Medicaid:            | 4,915<br>24,390          | Inflat: FY Index:           | 1.21220353               |
| Class at 1/94: South Large [4] Operating Ex > 18 months [1]         | Medicaid Utilization Occupancy:                |                                   | 65.73592%<br>84.71004%   | Semester Index:<br>Cost:    | 1.26086800<br>1.04014546 |
| Open Date: 8/1/1972 Acquired Date: 8/1/1972                         | Statewide Low Occupan<br>Medicaid Low Occupand | •                                 | 79.31440%<br>41.94060%   | Target: DC FY Index:        | 1.01620550<br>1.16916514 |
| Entered Medicaid <b>8/1/1972</b> Med # Active Date: <b>9/1/1996</b> | Low Occupancy Adjustr<br>Weighted Low Occ Adju |                                   | 106.80286%<br>100.00000% | DC Sem Index: DC Inflation: | 1.19750000               |
| Previous Med # <b>210749</b>  | - 0  |                                   |                          | PS Target:                  | 1.02423512<br>1.02315072 |
|   | Rate Cal                                       | lculations                        |                          |                             |                          |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 835,543         | 1,850,562           | 1,035,635           | 420,484  | 0   | 4,142,224 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 34.2576         | 75.8738             | 42.4615             | 17.2400  |     | 169.8329  |
| 3     | Cost Per Diem Inflated                    | 35.6329         | 77.7126             | 44.1661             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 35.6329         | 77.7126             | 44.1661             | 17.2400  |     | 174.7516  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 38.1474         |                     | 46.1145             |          |     |           |
| 7     | Provider Target Rate                      | 39.0305         |                     | 47.1821             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383         | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921         |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666         |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 35.6329         | 77.7126             | 44.1661             | 13.6500  |     | 171.1616  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 1.3757              | 0.7819              |          |     |           |
| 14    | Prospective Per Diem 11                   | 35.6329         | 79.0883             | 44.9480             | 13.6500  |     | 173.3192  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |

Provider has submitted Supplemental Schedule.





182.41

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Lakeland Hills Center

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1972/07   |
| Indexed Asset Value  | 2,659,826 |
| FRVS Base Asset:     | 1,403,125 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.030420  |
|                      |           |

| Mortgage Information |             |          |  |  |  |
|----------------------|-------------|----------|--|--|--|
| Amount: 4,583,333.00 |             |          |  |  |  |
| Type:                | Variable [3 | l        |  |  |  |
| < 60% of Base:       | False       |          |  |  |  |
| Interest Rate:       | 6.7500      | <b>%</b> |  |  |  |
| Chase Rate:          | 4.7500      | <b>%</b> |  |  |  |
| Amortization Rate:   | 6.7500      | <b>%</b> |  |  |  |
| Interest Only:       | False       |          |  |  |  |
| Yearly Payment:      | 194,1       | 54       |  |  |  |

| Calculation of FRVS Per Diem |              |        |  |  |  |  |
|------------------------------|--------------|--------|--|--|--|--|
| Tota                         | Total Amount |        |  |  |  |  |
| 80% Capital(1):              | 2,127,861    | 4.9253 |  |  |  |  |
| 20% ROE(2):                  | 531,965      | 0.4105 |  |  |  |  |
| Insurance Cost(3):           | 62,010       | 1.6713 |  |  |  |  |
| Taxes Cost(3):               | 39,663       | 1.0690 |  |  |  |  |
| Home Office(3):              | 0            | 0.0000 |  |  |  |  |
| Replacement(3&4):            | 91,942       | 0.0000 |  |  |  |  |
| Total FRVS PD:               |              | 8.0761 |  |  |  |  |

- (1) 80% Capital (\$2,127,861) amortized at 6.7500% for 20 years Principal & Interest of \$194,154 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$4.9253
- (2) 20% ROE (\$531,965) times the ROE factor (0.030420) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4105
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |  |  |
|--|---|--|----------------------------|------------------------------|--|--|
| Components   | Cost  | FRVS   | MTA*                       | Final Component              |  |  |
| Operating  | 35.6329   | 35.6329  | 2.6025                     | 33.0304                      |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 79.0883<br>44.9480<br>13.6500<br>0.0000<br>0.0000 | 79.0883<br>44.9480<br>8.0761<br>0.0000<br>0.0000 | 5.7762<br>3.2828<br>0.5898 | 73.3121<br>41.6652<br>7.4863 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |  |                            | \$18.2268<br>\$8.6851        |  |  |
| Totals   | 173.3192  | 167.7453   | 12.2513                    | 182.4059                     |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





202.15

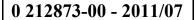
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **University Center East**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership: I Trace from I I | one [5] CHO W Status       | ousea on this c  | 050 110 0100 110   | onunge [1 |                            |            |
|-------------------------------------|----------------------------|------------------|--------------------|-----------|----------------------------|------------|
| Provider Information                | Cost Report (CR)           |                  | Patient Days       |           | Ratings Days               |            |
| 991 East New York Ave               | 08/01/2009-07/31/2         | 010 Number       | of Beds: 6         | 0         | Superior:                  | 184        |
| Deland FL 32724                     | Days In CR                 | Maximu           | m: 2               | 21,900    | Standard:                  | 0          |
| County: Volusia[64]                 | First Used: <b>2011</b> /0 | 01 Max An        | nualized: 2        | 21,900    | Conditional:               | 0          |
| Region: North [1] Area: 4           | Last Used: <b>2011</b> /0  | 07 Total Pa      | tient:             | 17,595    | Total:                     | 184        |
| Control Private Non-Profit [3]      | Unaudited [3]              | Medicar          | e:                 | 1,433     | Inflat                     | ion        |
| Current Class North Small [1]       | Initial CR? False          | Medicai          | <b>d</b> : 1       | 14,157    | FY Index:                  | 1.20943572 |
| Class at 1/94: North Small [1]      | Medicaid Utilizat          | ion              | 80.46              | 6036%     | Semester Index:            | 1.26086800 |
| Operating Ex > 18 months [1]        | Occupancy:                 |                  | 80.34              | 12470/    | Cost:                      | 1.04252585 |
| Open Date: <b>8/1/1972</b>          | Statewide Low O            | ccupancy Thresl  | old: <b>79.3</b> 1 | 14400/    | Target:                    | 1.01620550 |
| Acquired Date: <b>8/1/1972</b>      | Medicaid Low Oo            | ccupancy Thresh  | old: <b>41.9</b> 4 | 10600/_   | DC FY Index:               | 1.16783181 |
| Entered Medicaid 8/1/1972           | Low Occupancy A            | Adjustment Fact  | or: <b>101.2</b> 9 | 1619% L   | DC F1 Index. DC Sem Index: | 1.19750000 |
| Med # Active Date: 9/1/1996         | Weighted Low O             | cc Adjustment F  | actor: 100.00      | 1000%     | DC Inflation:              |            |
| Previous Med # <b>210765</b>        |                            |                  |                    |           |                            | 1.02540451 |
|                                     |                            |                  |                    |           | PS Target:                 | 1.02315072 |
|                                     | R                          | ate Calculations |                    |           |                            |            |
| Item Description                    | Operating                  | Direct           | InDirect           | Property  | ROE                        | Totals     |

|       |   | R                | ate Calculations    |                    |          |     |           |
|-------|---|------------------|---------------------|--------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect           | Property | ROE | Totals    |
| 1     | Total Cost                                | 588,430          | 1,147,319           | 799,168            | 255,959  | 0   | 2,790,876 |
| 1a    | Audit Adjustments                         |                  |                     |                    |          |     |           |
| 2     | Cost Per Diem                             | 41.5646          | 81.0425             | 56.4504            | 18.0800  |     | 197.1375  |
| 3     | Cost Per Diem Inflated                    | 43.3322          | 83.1013             | 58.8510            |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                    |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 43.3322          | 83.1013             | 58.8510            | 18.0800  |     | 203.3645  |
| 5a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                    |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 41.0159          |                     | 48.7271            |          |     |           |
| 7     | Provider Target Rate                      | 41.9654          |                     | 49.8552            |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                    |          |     |           |
| 8     | Cost Based Class Ceilings                 | 53.6870          | 92.6766             | 66.4586            | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 48.4247          |                     | 58.4725            |          |     |           |
| 10    | Target Rate Class Ceiling                 | 49.2094          |                     | 59.8127            |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                    |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                    |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 41.9654          | 83.1013             | 49.8552            | 13.6500  |     | 188.5719  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.8477              | 1.7084             |          |     |           |
| 14    | Prospective Per Diem 11                   | 41.9654          | 85.9490             | 51.5636            | 13.6500  |     | 193.1280  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | t applied after 7/ | 1/2002   |     |           |





202.15

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **University Center East**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1972/07   |
| Indexed Asset Value  | 1,045,261 |
| FRVS Base Asset:     | 605,676   |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031040  |
|                      |           |

| Mortgage Information |             |          |  |
|----------------------|-------------|----------|--|
| Amount:              | 1,500,000   | 0.00     |  |
| Type:                | Variable [3 | 1        |  |
| < 60% of Base:       | False       |          |  |
| Interest Rate:       | 11.5000     | <b>%</b> |  |
| Chase Rate:          | 9.5000      | <b>%</b> |  |
| Amortization Rate:   | 11.5000     | <b>%</b> |  |
| Interest Only:       | False       |          |  |
| Yearly Payment:      | 107,0       | )11      |  |

| Calculation of     | FRVS Per | Diem     |
|--------------------|----------|----------|
| Tota               | l Amount | Per Diem |
| 80% Capital(1):    | 836,209  | 5.4293   |
| 20% ROE(2):        | 209,052  | 0.3292   |
| Insurance Cost(3): | 28,499   | 1.6197   |
| Taxes Cost(3):     | 18,123   | 1.0300   |
| Home Office(3):    | 0        | 0.0000   |
| Replacement(3&4):  | 26,125   | 0.0000   |
| Total FRVS PD:     |          | 8.4082   |

- (1) 80% Capital (\$836,209) amortized at 11.5000% for 20 years Principal & Interest of \$107,011 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$5.4293
- (2) 20% ROE (\$209,052) times the ROE factor (0.031040) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.3292
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60         | Effective PBS Limitation | 1,710,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |  |  |  |
|--|---|--|----------------------------|------------------------------|--|--|--|
| Components   | Cost  | Cost FRVS MTA* Final Component                   |                            |                              |  |  |  |
| Operating  | 41.9654   | 41.9654  | 3.0650                     | 38.9004                      |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 85.9490<br>51.5636<br>13.6500<br>0.0000<br>0.0000 | 85.9490<br>51.5636<br>8.4082<br>0.0000<br>0.0000 | 6.2773<br>3.7660<br>0.6141 | 79.6717<br>47.7976<br>7.7941 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |  |                            | \$19.2989<br>\$8.6851        |  |  |  |
| Totals   | 193.1280  | 187.8862   | 13.7224                    | 202.1478                     |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





176.07

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **The Groves Center**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Provider Information            | Cost Report (CR)           | Patient I         | Days       | Ratings         | Days       |
|---------------------------------|----------------------------|-------------------|------------|-----------------|------------|
| 512 South 11th Street           | 09/01/2009-08/31/2010      | Number of Beds:   | 120        | Superior:       | 0          |
| Lake Wales FL 33853             | Days In CR 365             | Maximum:          | 43,800     | Standard:       | 184        |
| County: Polk[53]                | First Used: <b>2011/01</b> | Max Annualized:   | 43,800     | Conditional:    | 0          |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient:    | 40,885     | Total:          | 184        |
| Control Private Non-Profit [3]  | Unaudited [3]              | Medicare:         | 8,105      | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid:         | 30,533     | FY Index:       | 1.21220353 |
| Class at 1/94: South Large [4]  | Medicaid Utilization       |                   | 74.68020%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 |                   | 93.34475%  | Cost:           | 1.04014546 |
| Open Date: 10/1/1973            | Statewide Low Occupan      | ncy Threshold:    | 79.31440%  | Target:         | 1.01620550 |
| Acquired Date: 10/1/1973        | Medicaid Low Occupan       | cy Threshold:     | 41.94060%  | DC FY Index:    | 1.16916514 |
| Entered Medicaid 10/1/1973      | Low Occupancy Adjusti      | ment Factor: 1    | 117.68954% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 9/1/1996     | Weighted Low Occ Adj       | ustment Factor: 1 | 100.00000% | DC Inflation:   | 1.02423512 |
| Previous Med # 210773           |                            |                   |            |                 |            |
|                                 |                            |                   |            | PS Target:      | 1.02315072 |
|                                 | Rate Ca                    | lculations        |            |                 |            |

|      |   |           | rate calculations |           |          |     |           |
|------|---|-----------|-------------------|-----------|----------|-----|-----------|
| Item | Description                               | Operating | Direct            | InDirect  | Property | ROE | Totals    |
| 1    | Total Cost                                | 943,458   | 2,253,894         | 1,260,741 | 537,075  | 0   | 4,995,168 |
| 1a   | Audit Adjustments                         |           |                   |           |          |     |           |
| 2    | Cost Per Diem                             | 30.8996   | 73.8183           | 41.2911   | 17.5900  |     | 163.5990  |
| 3    | Cost Per Diem Inflated                    | 32.1401   | 75.6073           | 42.9488   |          |     |           |
| 4    | Low Occupancy Adjustment                  |           |                   |           |          |     |           |
| 5    | Occupancy Adjusted/Inflated Per Diem      | 32.1401   | 75.6073           | 42.9488   | 17.5900  |     | 168.2862  |
| 5a   | Interim Adjustment                        |           |                   |           |          |     |           |
| 5b   | Interim Adjusted Per Diem                 |           |                   |           |          |     |           |
| 6    | Prior Semester: Provider Target Base      | 38.1474   |                   | 46.1145   |          |     |           |
| 7    | Provider Target Rate                      | 39.0305   |                   | 47.1821   |          |     |           |
| 7a   | Interim Adjustment                        |           |                   |           |          |     |           |
| 7b   | Interim Adjusted Provider Target Rate     |           |                   |           |          |     |           |
| 8    | Cost Based Class Ceilings                 | 49.6383   | 96.2960           | 61.3044   | 13.6500  |     |           |
| 9    | Prior Semester: Class Ceiling Target Base | 47.7921   |                   | 55.1439   |          |     |           |

| 10b   | Base for line 10a                 |                 |                     |                     |         |          |
|-------|-----------------------------------|-----------------|---------------------|---------------------|---------|----------|
| 11    | Lesser of 5,7,8,10, 10a           | 32.1401         | 75.6073             | 42.9488             | 13.6500 | 164.3462 |
| 12/13 | Medicaid Adjustment Rate          |                 | 2.0993              | 1.1925              |         |          |
| 14    | Prospective Per Diem 11           | 32.1401         | 77.7066             | 44.1413             | 13.6500 | 167.6380 |
| 15    | Inflated Usual & Customary Charge | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002  |          |

56.0375

Provider has submitted Supplemental Schedule.

Target Rate Class Ceiling

10a New Provider Target Limitation

10

48.5666





176.07

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **The Groves Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1973/07   |
| Indexed Asset Value  | 2,172,166 |
| FRVS Base Asset:     | 1,240,145 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.030420  |
|                      |           |

| Mortgage Information |              |            |  |
|----------------------|--------------|------------|--|
| Amount:              | 2,708,333    | 3.00       |  |
| Type:                | Variable [3  | 1          |  |
| < 60% of Base:       | False        |            |  |
| Interest Rate:       | 11.5000      | <b>%</b>   |  |
| Chase Rate:          | 9.5000       | <b>%</b>   |  |
| Amortization Rate:   | 11.5000      | <b>%</b>   |  |
| Interest Only:       | <b>False</b> |            |  |
| Yearly Payment:      | 222,3        | <b>880</b> |  |

| Calculation of FRVS Per Diem |                    |          |  |  |
|------------------------------|--------------------|----------|--|--|
|                              | Total Amount       | Per Diem |  |  |
| 80% Capital(1):              | 1,737,733          | 5.6413   |  |  |
| 20% ROE(2):                  | 434,433            | 0.3352   |  |  |
| Insurance Cost(              | 3): <b>64,545</b>  | 1.5787   |  |  |
| Taxes Cost(3):               | 34,856             | 0.8525   |  |  |
| Home Office(3)               | : 0                | 0.0000   |  |  |
| Replacement(38               | £4): <b>51,956</b> | 0.0000   |  |  |
| Total FRVS PI                | D:                 | 8.4077   |  |  |

- (1) 80% Capital (\$1,737,733) amortized at 11.5000% for 20 years Principal & Interest of \$222,380 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.6413
- (2) 20% ROE (\$434,433) times the ROE factor (0.030420) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.3352
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                            | Per Bed Standard Determination |           | Used Per Bed Standard:   | 28,500    |  |
|----------------------------|--------------------------------|-----------|--------------------------|-----------|--|
| Comparison Date: 10/1/1985 |                                | 10/1/1985 | Current RS PBS:          | 49,593    |  |
|                            | Comparison Bed                 | 120       | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |  |  |
|--|---|--|----------------------------|------------------------------|--|--|
| Components   | Cost FRVS MTA* Final Component                    |  |                            |                              |  |  |
| Operating  | 32.1401   | 32.1401  | 2.3474                     | 29.7927                      |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 77.7066<br>44.1413<br>13.6500<br>0.0000<br>0.0000 | 77.7066<br>44.1413<br>8.4077<br>0.0000<br>0.0000 | 5.6753<br>3.2239<br>0.6141 | 72.0313<br>40.9174<br>7.7936 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |  |                            | \$16.8450<br>\$8.6851        |  |  |
| Totals   | 167.6380  | 162.3957   | 11.8607                    | 176.0651                     |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



188.75

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Egret Cove Center**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| <b>Type of Ownership: Private Non-Profit [3]</b> | CHOW Status based on this Cost Report: No Change[1] |
|--|---|
|  |   |

| Provider Information                            | Cost Report (CR)                   | Patient Days                              | Ratings                   | Days       |
|---|------------------------------------|---|---------------------------|------------|
| 550 62nd Street South                           | 08/01/2009-07/31/2010              | Number of Beds: 120                       | Superior:                 | 0          |
| St. Petersburg FL 33707<br>County: Pinellas[52] | Days In CR 365 First Used: 2011/01 | Maximum: 43,800<br>Max Annualized: 43,800 | Standard:<br>Conditional: | 184<br>0   |
| Region: Central[3] Area: 5                      | Last Used: 2011/07                 | Total Patient: 38,559                     | Total:                    | 184        |
| Control Private Non-Profit [3]                  | Unaudited [3]                      | Medicare: <b>4,818</b>                    | Inflati                   | on         |
| Current Class Central Large [6]                 | Initial CR? False                  | Medicaid: <b>29,080</b>                   | FY Index:                 | 1.20943572 |
| Class at 1/94: North Large [2]                  | Medicaid Utilization               | 75.41689%                                 | Semester Index:           | 1.26086800 |
| Operating Ex > 18 months [1]                    | Occupancy:                         | 88.03425%                                 | Cusi.                     | 1.04252585 |
| Open Date: 7/1/1971                             | Statewide Low Occupan              | •   | Target.                   | 1.01620550 |
| Acquired Date: 7/1/1971                         | Medicaid Low Occupand              | 3   | DC FY Index:              | 1.16783181 |
| Entered Medicaid 7/1/1971                       | Low Occupancy Adjustr              |   | DC Sem Index:             | 1.19750000 |
| Med # Active Date: 9/1/1996                     | Weighted Low Occ Adju              | ustment Factor: 100.00000%                | DC Inflation:             | 1.02540451 |
| Previous Med # 210811                           |                                    |   | PS Target:                | 1.02315072 |
|   | Rate Ca                            | lculations                                |                           |            |

|       |   | I.               | cate Calculations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 992,672          | 2,333,324           | 1,263,376           | 359,429  | 0   | 4,948,801 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 34.1359          | 80.2381             | 43.4448             | 12.3600  |     | 170.1788  |
| 3     | Cost Per Diem Inflated                    | 35.5876          | 82.2765             | 45.2923             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 35.5876          | 82.2765             | 45.2923             | 12.3600  |     | 175.5164  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 38.1474          |                     | 46.1145             |          |     |           |
| 7     | Provider Target Rate                      | 39.0305          |                     | 47.1821             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 35.5876          | 82.2765             | 45.2923             | 12.3600  |     | 175.5164  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.3526              | 1.2951              |          |     |           |
| 14    | Prospective Per Diem 11                   | 35.5876          | 84.6291             | 46.5874             | 12.3600  |     | 179.1641  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





188.75

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

**Egret Cove Center** 

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1971/07   |
| Indexed Asset Value  | 2,031,187 |
| FRVS Base Asset:     | 1,389,485 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031040  |
|                      |           |

| Mortgage Information |             |          |  |
|----------------------|-------------|----------|--|
| Amount:              | 5,166,66    | 7.00     |  |
| Type:                | Variable [3 | 1        |  |
| < 60% of Base:       | False       |          |  |
| Interest Rate:       | 10.0000     | <b>%</b> |  |
| Chase Rate:          | 8.0000      | <b>%</b> |  |
| Amortization Rate:   | 10.0000     | <b>%</b> |  |
| Interest Only:       | False       |          |  |
| Yearly Payment:      | 188,173     |          |  |

| Calculation of FRVS Per Diem |                             |          |  |  |
|------------------------------|-----------------------------|----------|--|--|
|                              | Total Amount                | Per Diem |  |  |
| 80% Capital(1):              | 1,624,950                   | 4.7735   |  |  |
| 20% ROE(2):                  | 406,237                     | 0.3199   |  |  |
| Insurance Cost(              | (3): <b>61,521</b>          | 1.5955   |  |  |
| Taxes Cost(3):               | 35,624                      | 0.9239   |  |  |
| Home Office(3)               | ): 0                        | 0.0000   |  |  |
| Replacement(38               | <b>%</b> 4): <b>116,575</b> | 0.0000   |  |  |
| Total FRVS P                 | D:                          | 7.6128   |  |  |

- (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 (0.031040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.3199
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |           | Used Per Bed Standard:          | 28,500    |  |
|--------------------------------|-----------|---------------------------------|-----------|--|
| Comparison Date:               | 10/1/1985 | Current RS PBS:                 | 49,593    |  |
| Comparison Bed                 | 120       | <b>Effective PBS Limitation</b> | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |  |
|--|---|--|----------------------------|------------------------------|--|
| Components   | Cost  | FRVS   | MTA*                       | Final Component              |  |
| Operating  | 35.5876   | 35.5876  | 2.5992                     | 32.9884                      |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 84.6291<br>46.5874<br>12.3600<br>0.0000<br>0.0000 | 84.6291<br>46.5874<br>7.6128<br>0.0000<br>0.0000 | 6.1809<br>3.4025<br>0.5560 | 78.4482<br>43.1849<br>7.0568 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |  |                            | \$18.3848<br>\$8.6851        |  |
| Totals   | 179.1641  | 174.4169   | 12.7386                    | 188.7482                     |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





185.77

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Emerald Coast Center**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| <b>Type of Ownership: Private Non-Profit [3]</b> | CHOW Status based on this Cost Report: No Change[1] |
|--|---|
|  |   |

| Provider Information   | Cost Report (CR)  | Patient Days   |  | Ratings Days  |  |
|--|---|--|--|---|--|
| 114 Third Street South Ft. Walton Beach FL 32548 County: Okaloosa[46] Region: North [1] Area: 1  | 08/01/2009-07/31/2010         Days In CR       365         First Used:       2011/01         Last Used:       2011/07                                     | Maximum:<br>Max Annualized:<br>Total Patient:        | 120<br>43,800<br>43,800<br>36,178  | Superior:<br>Standard:<br>Conditional:<br>Total:  | 0<br>184<br>0<br>184   |
| Control Private Non-Profit [3] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 9/1/1973 Acquired Date: 9/1/1973 Entered Medicaid 9/1/1973 Med # Active Date: 9/1/1996 Previous Med # 210757 | Unaudited [3] Initial CR? False  Medicaid Utilization Occupancy: Statewide Low Occupan Medicaid Low Occupan Low Occupancy Adjusts Weighted Low Occ Adjust | secy Threshold: 79 cy Threshold: 41 ment Factor: 104 | 5,345<br>23,123<br>3.91453%<br>2.59817%<br>9.31440%<br>1.94060%<br>4.14020%<br>9.000000% | Inflat: FY Index: Semester Index: Cost: Target: DC FY Index: DC Sem Index: DC Inflation: PS Target: | 1.20943572<br>1.26086800<br>1.04252585<br>1.01620550<br>1.16783181<br>1.19750000<br>1.02540451<br>1.02315072 |
|  | Rate Calculations   |  |  |   |  |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 812,106          | 1,842,880           | 942,984             | 372,512  | 0   | 3,970,482 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 35.1211          | 79.6990             | 40.7812             | 16.1100  |     | 171.7113  |
| 3     | Cost Per Diem Inflated                    | 36.6147          | 81.7237             | 42.5155             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 36.6147          | 81.7237             | 42.5155             | 16.1100  |     | 176.9639  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 36.1628          |                     | 44.2723             |          |     |           |
| 7     | Provider Target Rate                      | 37.0000          |                     | 45.2972             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 36.6147          | 81.7237             | 42.5155             | 13.6500  |     | 174.5039  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.2793              | 0.6655              |          |     |           |
| 14    | Prospective Per Diem 11                   | 36.6147          | 83.0030             | 43.1810             | 13.6500  |     | 176.4487  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| <b>Emerald</b> | Coast | Center |
|----------------|-------|--------|
| Liller alu     | Cuasi | Cuitti |

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 10/1/1985 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1973/07   |
| Indexed Asset Value   | 2,537,009 |
| FRVS Base Asset:      | 1,330,721 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031040  |
|                       |           |

| Mortgage Information |         |          |  |  |
|----------------------|---------|----------|--|--|
| Amount: 5,708,333.00 |         |          |  |  |
| Type: Variable [3]   |         |          |  |  |
| < 60% of Base:       | False   |          |  |  |
| Interest Rate:       | 11.5000 | <b>%</b> |  |  |
| Chase Rate:          | 9.5000  | <b>%</b> |  |  |
| Amortization Rate:   | 11.5000 | <b>%</b> |  |  |
| Interest Only:       | False   |          |  |  |
| Yearly Payment:      | 259,7   | 732      |  |  |

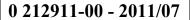
| Calculati       | Calculation of FRVS Per Diem |          |  |  |  |  |
|-----------------|------------------------------|----------|--|--|--|--|
|                 | Total Amount                 | Per Diem |  |  |  |  |
| 80% Capital(1): | 2,029,607                    | 6.5888   |  |  |  |  |
| 20% ROE(2):     | 507,402                      | 0.3995   |  |  |  |  |
| Insurance Cost( | 3): <b>53,399</b>            | 1.4760   |  |  |  |  |
| Taxes Cost(3):  | 16,732                       | 0.4625   |  |  |  |  |
| Home Office(3)  | <b>0</b>                     | 0.0000   |  |  |  |  |
| Replacement(38  | <b>§</b> 4): <b>54,132</b>   | 0.0000   |  |  |  |  |
| Total FRVS Pl   | D:                           | 8.9268   |  |  |  |  |

- (1) 80% Capital (\$2,029,607) amortized at 11.5000% for 20 years Principal & Interest of \$259,732 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.5888
- (2) 20% ROE (\$507,402) times the ROE factor (0.031040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.3995
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:          | 28,500    |  |
|---------------------|-------------|---------------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:                 | 49,593    |  |
| Comparison Bed      | 120         | <b>Effective PBS Limitation</b> | 3,420,000 |  |

|  | Comparison of Re                                  | imbursement u                                    | nder Cost vs.              | FRVS                         |  |
|--|---|--|----------------------------|------------------------------|--|
| Components   | Cost  | FRVS   | MTA*                       | Final Component              |  |
| Operating  | 36.6147   | 36.6147  | 2.6742                     | 33.9405                      |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 83.0030<br>43.1810<br>13.6500<br>0.0000<br>0.0000 | 83.0030<br>43.1810<br>8.9268<br>0.0000<br>0.0000 | 6.0621<br>3.1537<br>0.6520 | 76.9409<br>40.0273<br>8.2748 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |  |                            | \$17.9059<br>\$8.6851        |  |
| Totals   | 176.4487  | 171.7255   | 12.5420                    | 185.7745                     |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





202.71

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

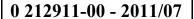
## **Clearwater Center**

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]

|   | Cost Report (  | (CK)   | Patient   | Days  | Ratings   | Days   |
|---|--|--|---|---|---|--|
| 1270 Turner Street Clearwater FL 34616 County: Pinellas[52] Region: Central[3] Area: 5 Control Private Non-Profit [3]   |  | 31/2010<br>365<br>011/01<br>011/07             | Number of Beds:<br>Maximum:<br>Max Annualized:<br>Total Patient:<br>Medicare: | 120<br>43,800<br>43,800<br>34,113<br>2,905  | Superior:<br>Standard:<br>Conditional:<br>Total:  | 0<br>184<br>0<br>184   |
| Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 3/1/1972 Acquired Date: 1/1/1974 Entered Medicaid 1/1/1974 Med # Active Date: 9/1/1996 Previous Med # 210838 | Initial CR? False  Medicaid Uti Occupancy: Statewide Lo Medicaid Lov Low Occupan | ilization  w Occupancy W Occupancy ncy Adjustn | Medicaid:  cy Threshold:  cy Threshold:                                       | 29,399<br>86.18122%<br>77.88356%<br>79.31440%<br>41.94060%<br>98.19599%<br>100.00000% | FY Index: Semester Index: Cost: Target: DC FY Index: DC Sem Index: DC Inflation: PS Target: | 1.21220353<br>1.26086800<br>1.04014546<br>1.01620550<br>1.16916514<br>1.19750000<br>1.02423512<br>1.02315072 |

|       | Rate Calculations   |           |           |           |          |     |           |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost  | 1,153,691 | 2,516,831 | 1,501,597 | 423,934  | 0   | 5,596,053 |
| 1a    | Audit Adjustments   |           |           |           |          |     |           |
| 2     | Cost Per Diem   | 39.2425   | 85.6094   | 51.0765   | 14.4200  |     | 190.3484  |
| 3     | Cost Per Diem Inflated  | 40.8179   | 87.6842   | 53.1270   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 40.8179   | 87.6842   | 53.1270   | 14.4200  |     | 196.0491  |
| 5a    | Interim Adjustment  |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 38.1474   |           | 46.1145   |          |     |           |
| 7     | Provider Target Rate  | 39.0305   |           | 47.1821   |          |     |           |
| 7a    | Interim Adjustment  |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings   | 49.6383   | 96.2960   | 61.3044   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 47.7921   |           | 55.1439   |          |     |           |
| 10    | Target Rate Class Ceiling   | 48.5666   |           | 56.0375   |          |     |           |
| 10a   | New Provider Target Limitation  |           |           |           |          |     |           |
| 10b   | Base for line 10a   |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 39.0305   | 87.6842   | 47.1821   | 13.6500  |     | 187.5468  |
| 12/13 | Medicaid Adjustment Rate  |           | 3.5691    | 1.9205    |          |     |           |
| 14    | Prospective Per Diem 11   | 39.0305   | 91.2533   | 49.1026   | 13.6500  |     | 193.0364  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





202.71

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

**Clearwater Center** 

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1974/01   |
| Indexed Asset Value  | 2,428,338 |
| FRVS Base Asset:     | 1,302,829 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.030420  |
|                      |           |

| Mortgage Information |             |            |  |  |  |
|----------------------|-------------|------------|--|--|--|
| Amount:              | 5,416,667   | 7.00       |  |  |  |
| Type:                | Variable [3 | l          |  |  |  |
| < 60% of Base:       | False       |            |  |  |  |
| Interest Rate:       | 10.0000     | <b>%</b>   |  |  |  |
| Chase Rate:          | 8.0000      | <b>%</b>   |  |  |  |
| Amortization Rate:   | 10.0000     | <b>%</b>   |  |  |  |
| Interest Only:       | False       |            |  |  |  |
| Yearly Payment:      | 224,9       | <b>966</b> |  |  |  |

| Calculation of FRVS Per Diem |                  |          |  |  |  |
|------------------------------|------------------|----------|--|--|--|
| Т                            | Total Amount     | Per Diem |  |  |  |
| 80% Capital(1):              | 1,942,670        | 5.7069   |  |  |  |
| 20% ROE(2):                  | 485,668          | 0.3748   |  |  |  |
| Insurance Cost(3)            | ): <b>70,704</b> | 2.0726   |  |  |  |
| Taxes Cost(3):               | 35,212           | 1.0322   |  |  |  |
| Home Office(3):              | 0                | 0.0000   |  |  |  |
| Replacement(3&4              | 4): 153,159      | 0.0000   |  |  |  |
| Total FRVS PD                | •                | 9.1865   |  |  |  |

- (1) 80% Capital (\$1,942,670) amortized at 10.0000% for 20 years Principal & Interest of \$224,966 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.7069
- (2) 20% ROE (\$485,668) times the ROE factor (0.030420) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.3748
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:          | 28,500    |  |
|---------------------|-------------|---------------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:                 | 49,593    |  |
| Comparison Bed      | 120         | <b>Effective PBS Limitation</b> | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |  |  |  |
|--|---|--|----------------------------|------------------------------|--|--|--|
| Components Cost FRVS MTA* Final Component                          |   |  |                            |                              |  |  |  |
| Operating  | 39.0305   | 39.0305  | 2.8506                     | 36.1799                      |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 91.2533<br>49.1026<br>13.6500<br>0.0000<br>0.0000 | 91.2533<br>49.1026<br>9.1865<br>0.0000<br>0.0000 | 6.6647<br>3.5862<br>0.6709 | 84.5886<br>45.5164<br>8.5156 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |  |                            | \$19.2208<br>\$8.6851        |  |  |  |
| Totals   | 193.0364  | 188.5729   | 13.7724                    | 202.7064                     |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





192.77

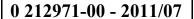
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## Florida Presbyterian Homes, Inc.

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

| Provider Information            | Cost Report (CR)           | Patient Days                      | Ratings Days               |    |
|---------------------------------|----------------------------|-----------------------------------|----------------------------|----|
| 16 Lake Hunter Drive            | 01/01/2009-12/31/2009      | Number of Beds: 48                | Superior: 184              |    |
| Lakeland FL 33803               | Days In CR 365             | Maximum: 17,520                   | Standard: 0                |    |
| County: Polk[53]                | First Used: <b>2011/01</b> | Max Annualized: 17,520            | Conditional: 0             |    |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient: 16,134             | Total: <b>184</b>          |    |
| Control Private Non-Profit [3]  | Unaudited [3]              | Medicare: <b>2,217</b>            | Inflation                  |    |
| Current Class Central Small [5] | Initial CR? False          | Medicaid: <b>4,981</b>            | FY Index: <b>1.1938780</b> | 02 |
| Class at 1/94: South Small [3]  | Medicaid Utilization       | 30.87269%                         | Semester Index: 1.2608680  | 00 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 92.08904%                         | Cost: 1.0561112            |    |
| Open Date: 1/14/1997            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target: 1.0162055          |    |
| Acquired Date: 3/20/1997        | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index: 1.1595000     |    |
| Entered Medicaid 3/20/1997      | Low Occupancy Adjustr      | ment Factor: 116.10633%           | DC Sem Index: 1.1975000    |    |
| Med # Active Date: 3/20/1997    | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation: 1.0327727    |    |
| Previous Med # <b>299625</b>    |                            |                                   | 1,0022                     | _  |
|                                 |                            |                                   | PS Target: 1.0231507       | 72 |

|       |   | ]                | Rate Calculations   |                     |          |     |          |
|-------|---|------------------|---------------------|---------------------|----------|-----|----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals   |
| 1     | Total Cost                                | 214,367          | 404,963             | 271,786             | 58,128   | 0   | 949,244  |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |          |
| 2     | Cost Per Diem                             | 43.0369          | 81.3015             | 54.5645             | 11.6699  |     | 190.5728 |
| 3     | Cost Per Diem Inflated                    | 45.4518          | 83.9660             | 57.6262             |          |     |          |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |          |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 45.4518          | 83.9660             | 57.6262             | 11.6699  |     | 198.7139 |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |          |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |          |
| 6     | Prior Semester: Provider Target Base      | 62.9851          |                     | 62.2063             |          |     |          |
| 7     | Provider Target Rate                      | 64.4433          |                     | 63.6464             |          |     |          |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |          |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |          |
| 8     | Cost Based Class Ceilings                 | 56.4866          | 97.7236             | 72.5771             | 13.6500  |     |          |
| 9     | Prior Semester: Class Ceiling Target Base | 54.6049          |                     | 64.3815             |          |     |          |
| 10    | Target Rate Class Ceiling                 | 55.4898          |                     | 65.4248             |          |     |          |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |          |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |          |
| 11    | Lesser of 5,7,8,10, 10a                   | 45.4518          | 83.9660             | 57.6262             | 11.6699  |     | 198.7139 |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |          |
| 14    | Prospective Per Diem 11                   | 45.4518          | 83.9660             | 57.6262             | 11.6699  |     | 198.7139 |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |          |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## Florida Presbyterian Homes, Inc.

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 3/20/1997 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1997/01   |
| Indexed Asset Value   | 2,199,473 |
| FRVS Base Asset:      | 1,461,040 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.029170  |
|                       |           |

| Mortgage Information |          |          |  |  |  |
|----------------------|----------|----------|--|--|--|
| Amount:              |          | 0.00     |  |  |  |
| Type:                | None [1] |          |  |  |  |
| < 60% of Base:       | True     |          |  |  |  |
| Interest Rate:       | 8.2500   | <b>%</b> |  |  |  |
| Chase Rate:          | 8.2500   | <b>%</b> |  |  |  |
| Amortization Rate:   | 8.2500   | <b>%</b> |  |  |  |
| Interest Only:       | True     |          |  |  |  |
| Yearly Payment:      | 143,     | 821      |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Tot                          | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 1,759,578 | 9.1211   |  |  |  |
| 20% ROE(2):                  | 439,895   | 0.8138   |  |  |  |
| Insurance Cost(3):           | 25,945    | 1.6081   |  |  |  |
| Taxes Cost(3):               | 0         | 0.0000   |  |  |  |
| Home Office(3):              | 0         | 0.0000   |  |  |  |
| Replacement(3&4):            | 71,496    | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 11.5430  |  |  |  |

- (1) 80% Capital (\$1,759,578) amortized at 8.2500% for 20 years Interest of \$143,821 divided by annual available days (17,520) divided by Occup. Adj. (0.9000) = \$9.1211
- (2) 20% ROE (\$439,895) times the ROE factor (0.029170) divided by annual available days (17,520) divided by Occup. Adj. (0.9000) = \$0.8138
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 36,526    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 7/1/1996    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 40          | Effective PBS Limitation | 1,461,040 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 45.4518   | 45.4518   | 3.3196                     | 42.1322                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 83.9660<br>57.6262<br>11.6699<br>0.0000<br>0.0000 | 83.9660<br>57.6262<br>11.5430<br>0.0000<br>0.0000 | 6.1325<br>4.2087<br>0.8430 | 77.8335<br>53.4175<br>10.7000 |  |
| Supplemental Rate Add-on   |   |   |                            | \$8.6851                      |  |
| Totals   | 198.7139  | 198.5870  | 14.5038                    | 192.7683                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





196.06

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Bav Center**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

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

| Provider Information   | Cost Report (CR) Patient Days   |   | Ratings  | Days   |
|--|---|---|--|--|
| 1336 St. Andrew Blvd   | 09/01/2009-08/31/2010   | Number of Beds: 160   | Superior:  | 0  |
| Panama City FL 32405 County: Bay[3] Region: North [1] Area: 2 Control British North Page 54 [2]  | Days In CR 365 First Used: 2011/01 Last Used: 2011/07   | Maximum: 58,4 Max Annualized: 58,4 Total Patient: 40,7 Medicare: 5,4                                | Conditional: Total:  | 184  |
| Control Private Non-Profit [3] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 8/1/1972 Acquired Date: 8/1/1972 Entered Medicaid 8/1/1972 Med # Active Date: 9/1/1996 Previous Med # 210820 | Unaudited [3] Initial CR? False  Medicaid Utilization Occupancy: Statewide Low Occupan Medicaid Low Occupan Low Occupancy Adjust Weighted Low Occ Adj | Medicaid: 32,3 80.2179 68.9794 recy Threshold: 79.3144 recy Threshold: 41.9406 ment Factor: 86.9696 | FY Index: Semester Index: Cost: Target: DC FY Index: DC Sem Index: | 1.21220353<br>1.26086800<br>1.04014546<br>1.01620550<br>1.16916514<br>1.19750000<br>1.02423512<br>1.02315072 |
|  | Rate Ca   | alculations   |  |  |
|  |   |   | D.O.E.   | T 1  |

|       | 1   | ]               | Rate Calculations   |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,121,881       | 2,744,157           | 1,371,313           | 760,695  | 0   | 5,998,046 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 34.7170         | 84.9190             | 42.4358             | 23.5400  |     | 185.6118  |
| 3     | Cost Per Diem Inflated                    | 36.1107         | 86.9770             | 44.1394             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 36.1107         | 86.9770             | 44.1394             | 23.5400  |     | 190.7671  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 36.1628         |                     | 44.2723             |          |     |           |
| 7     | Provider Target Rate                      | 37.0000         |                     | 45.2972             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573         | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463         |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795         |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 36.1107         | 86.9770             | 44.1394             | 13.6500  |     | 180.8771  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 2.9568              | 1.5005              |          |     |           |
| 14    | Prospective Per Diem 11                   | 36.1107         | 89.9338             | 45.6399             | 13.6500  |     | 185.3344  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





196.06

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

**Bav Center** 

FRVS Status as of this Semester:

CDIA

On FRV [2]

**FRVS** 

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1972/07   |
| Indexed Asset Value  | 4,172,547 |
| FRVS Base Asset:     | 2,287,922 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.030420  |
|                      |           |

| Mortgage Information   |             |          |  |  |
|------------------------|-------------|----------|--|--|
| Amount:                | 7,375,000   | 0.00     |  |  |
| Type:                  | Variable [3 | 1        |  |  |
| < 60% of Base:         | False       |          |  |  |
| Interest Rate:         | 11.5000     | <b>%</b> |  |  |
| Chase Rate:            | 9.5000      | <b>%</b> |  |  |
| Amortization Rate:     | 11.5000     | <b>%</b> |  |  |
| Interest Only:         | False       |          |  |  |
| Yearly Payment: 427,17 |             |          |  |  |

| Calculation of FRVS Per Diem |                     |          |  |  |  |
|------------------------------|---------------------|----------|--|--|--|
|                              | Total Amount        | Per Diem |  |  |  |
| 80% Capital(1):              | 3,338,038           | 8.1274   |  |  |  |
| 20% ROE(2):                  | 834,509             | 0.4830   |  |  |  |
| Insurance Cost(3             | 3): <b>79,823</b>   | 1.9815   |  |  |  |
| Taxes Cost(3):               | 11,712              | 0.2907   |  |  |  |
| Home Office(3):              | : 0                 | 0.0000   |  |  |  |
| Replacement(3&               | (24): <b>34,521</b> | 0.0000   |  |  |  |
| Total FRVS PI                | ):                  | 10.8826  |  |  |  |

- (1) 80% Capital (\$3,338,038) amortized at 11.5000% for 20 years Principal & Interest of \$427,174 divided by annual available days (58,400) divided by Occup. Adj. (0.9000) = \$8.1274
- (2) 20% ROE (\$834,509) times the ROE factor (0.030420) divided by annual available days (58,400) divided by Occup. Adj. (0.9000) = \$0.4830
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 160         | Effective PBS Limitation | 4,560,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA* Final Component       |                               |  |  |
| Operating  | 36.1107   | 36.1107   | 2.6374                     | 33.4733                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 89.9338<br>45.6399<br>13.6500<br>0.0000<br>0.0000 | 89.9338<br>45.6399<br>10.8826<br>0.0000<br>0.0000 | 6.5683<br>3.3333<br>0.7948 | 83.3655<br>42.3066<br>10.0878 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.1368<br>\$8.6851         |  |  |
| Totals   | 185.3344  | 182.5670  | 13.3338                    | 196.0551                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



NAME OF THE PARTY 
# Florida Agency For Health Care Administration

187.91

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Bartow Center**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| <b>Type of Ownership: Private Non-Profit</b> | it [3] CHOW Status based | on this Cost Report: No Change[1] |  |
|--|--------------------------|-----------------------------------|--|
|  |                          |                                   |  |

| Provider Information            | Cost Report (CR)           | Patient Days                      | Ratings I       | Days       |
|---------------------------------|----------------------------|-----------------------------------|-----------------|------------|
| 2055 East Georgia Street        | 09/01/2009-08/31/2010      | Number of Beds: 120               | Superior:       | 0          |
| Bartow FL 33830                 | Days In CR 365             | Maximum: 43,800                   | Standard:       | 184        |
| County: Polk[53]                | First Used: <b>2011/01</b> | Max Annualized: 43,800            | Conditional:    | 0          |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient: 37,401             | Total:          | 184        |
| Control Private Non-Profit [3]  | Unaudited [3]              | Medicare: <b>5,919</b>            | Inflatio        | on         |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>28,413</b>           | FY Index:       | 1.21220353 |
| Class at 1/94: South Large [4]  | Medicaid Utilization       | 75.96856%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 85.39041%                         | Cost:           | 1.04014546 |
| Open Date: 11/1/1972            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target:         | 1.01620550 |
| Acquired Date: 11/1/1972        | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index:    | 1.16916514 |
| Entered Medicaid 11/1/1972      | Low Occupancy Adjustr      | ment Factor: <b>107.66066%</b>    | DC F T Index:   | 1.19750000 |
| Med # Active Date: 9/1/1996     | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:   | 1.02423512 |
| Previous Med # <b>210846</b>    |                            |                                   |                 |            |
|                                 |                            |                                   | PS Target:      | 1.02315072 |
| Rate Calculations               |                            |                                   |                 |            |

| Rate Calculations |
|-------------------|
|-------------------|

|       |   | 1,               | tare carearations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,577,228        | 2,160,908           | 1,190,409           | 476,486  | 0   | 5,405,031 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 55.5108          | 76.0535             | 41.8966             | 16.7700  |     | 190.2309  |
| 3     | Cost Per Diem Inflated                    | 57.7393          | 77.8967             | 43.5786             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 57.7393          | 77.8967             | 43.5786             | 16.7700  |     | 195.9846  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 39.2931          |                     | 46.1145             |          |     |           |
| 7     | Provider Target Rate                      | 40.2028          |                     | 47.1821             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 40.2028          | 77.8967             | 43.5786             | 13.6500  |     | 175.3281  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.2757              | 1.2731              |          |     |           |
| 14    | Prospective Per Diem 11                   | 40.2028          | 80.1724             | 44.8517             | 13.6500  |     | 178.8769  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





187.91

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

**Bartow Center** 

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 10/1/1985 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1972/07   |
| Indexed Asset Value   | 2,428,483 |
| FRVS Base Asset:      | 1,301,763 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.030420  |
|                       |           |

| Mortgage Information        |             |          |  |  |
|-----------------------------|-------------|----------|--|--|
| Amount: <b>4,833,333.00</b> |             |          |  |  |
| Type:                       | Variable [3 | 1        |  |  |
| < 60% of Base:              | False       |          |  |  |
| Interest Rate:              | 11.5000     | <b>%</b> |  |  |
| Chase Rate:                 | 9.5000      | <b>%</b> |  |  |
| Amortization Rate:          | 11.5000     | <b>%</b> |  |  |
| Interest Only:              | False       |          |  |  |
| Yearly Payment:             | 248,6       | 521      |  |  |

| Calculation of FRVS Per Diem |                     |          |  |
|------------------------------|---------------------|----------|--|
| ,                            | Total Amount        | Per Diem |  |
| 80% Capital(1):              | 1,942,786           | 6.3070   |  |
| 20% ROE(2):                  | 485,697             | 0.3748   |  |
| Insurance Cost(3             | 68,554              | 1.8329   |  |
| Taxes Cost(3):               | 19,683              | 0.5263   |  |
| Home Office(3):              | 0                   | 0.0000   |  |
| Replacement(3&               | (4): <b>107,750</b> | 0.0000   |  |
| Total FRVS PD                | ):                  | 9.0410   |  |

- (1) 80% Capital (\$1,942,786) amortized at 11.5000% for 20 years Principal & Interest of \$248,621 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.3070
- (2) 20% ROE (\$485,697) times the ROE factor (0.030420) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.3748
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:          | 28,500    |  |
|---------------------|-------------|---------------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:                 | 49,593    |  |
| Comparison Bed      | 120         | <b>Effective PBS Limitation</b> | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |  |
|--|---|--|----------------------------|------------------------------|--|
| Components   | Cost  | FRVS   | MTA*                       | Final Component              |  |
| Operating  | 40.2028   | 40.2028  | 2.9362                     | 37.2666                      |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 80.1724<br>44.8517<br>13.6500<br>0.0000<br>0.0000 | 80.1724<br>44.8517<br>9.0410<br>0.0000<br>0.0000 | 5.8554<br>3.2758<br>0.6603 | 74.3170<br>41.5759<br>8.3807 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |  |                            | \$17.6850<br>\$8.6851        |  |
| Totals   | 178.8769  | 174.2679   | 12.7277                    | 187.9103                     |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





196.32

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Boca Ciega Center**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Provider Information            | Cost Report (CR)           | Patient I         | Days      | Ratings         | Days       |
|---------------------------------|----------------------------|-------------------|-----------|-----------------|------------|
| 1414 59th Street South          | 09/01/2009-08/31/2010      | Number of Beds:   | 120       | Superior:       | 0          |
| Gulfport FL 33707               | Days In CR 365             | Maximum:          | 43,800    | Standard:       | 184        |
| County: Pinellas[52]            | First Used: <b>2011/07</b> | Max Annualized:   | 43,800    | Conditional:    | 0          |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient:    | 35,676    | Total:          | 184        |
| Control Private Non-Profit [3]  | Unaudited [3]              | Medicare:         | 3,131     | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid:         | 31,023    | FY Index:       | 1.21220353 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       |                   | 86.95762% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 |                   | 81.45205% | Cost:           | 1.04014546 |
| Open Date: 2/1/1973             | Statewide Low Occupan      | cy Threshold:     | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: <b>2/1/1973</b>  | Medicaid Low Occupand      | cy Threshold:     | 41.94060% | DC FY Index:    | 1.16916514 |
| Entered Medicaid 2/1/1973       | Low Occupancy Adjustr      | nent Factor: 1    | 02.69517% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 9/1/1996     | Weighted Low Occ Adju      | ustment Factor: 1 | 00.00000% | DC Inflation:   |            |
| Previous Med # <b>210862</b>    |                            |                   |           |                 | 1.02423512 |
|                                 |                            |                   |           | PS Target:      | 1.02315072 |
|                                 | Rate Cal                   | lculations        |           |                 |            |

|       | Rate Calculations                         |           |           |           |          |     |           |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,126,600 | 2,682,075 | 1,233,222 | 390,890  | 0   | 5,432,787 |
| 1a    | Audit Adjustments                         |           |           |           |          |     |           |
| 2     | Cost Per Diem                             | 36.3150   | 86.4544   | 39.7519   | 12.6000  |     | 175.1213  |
| 3     | Cost Per Diem Inflated                    | 37.7729   | 88.5496   | 41.3478   |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 37.7729   | 88.5496   | 41.3478   | 12.6000  |     | 180.2703  |
| 5a    | Interim Adjustment                        |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 38.1474   |           | 46.1145   |          |     |           |
| 7     | Provider Target Rate                      | 39.0305   |           | 47.1821   |          |     |           |
| 7a    | Interim Adjustment                        |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383   | 96.2960   | 61.3044   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921   |           | 55.1439   |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666   |           | 56.0375   |          |     |           |
| 10a   | New Provider Target Limitation            |           |           |           |          |     |           |
| 10b   | Base for line 10a                         |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 37.7729   | 88.5496   | 41.3478   | 12.6000  |     | 180.2703  |
| 12/13 | Medicaid Adjustment Rate                  |           | 3.6817    | 1.7191    |          |     |           |
| 14    | Prospective Per Diem 11                   | 37.7729   | 92.2313   | 43.0669   | 12.6000  |     | 185.6711  |

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

Provider has submitted Supplemental Schedule.

Inflated Usual & Customary Charge

15





196.32

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

**Boca Ciega Center** 

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1973/01   |
| Indexed Asset Value  | 2,457,192 |
| FRVS Base Asset:     | 1,377,951 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.030420  |
|                      |           |

| Mortgage Information        |         |          |  |  |  |  |
|-----------------------------|---------|----------|--|--|--|--|
| Amount: <b>2,583,333.00</b> |         |          |  |  |  |  |
| Type: Variable [3]          |         |          |  |  |  |  |
| < 60% of Base:              | False   |          |  |  |  |  |
| Interest Rate:              | 10.0000 | <b>%</b> |  |  |  |  |
| Chase Rate:                 | 8.0000  | <b>%</b> |  |  |  |  |
| Amortization Rate:          | 10.0000 | <b>%</b> |  |  |  |  |
| Interest Only:              | False   |          |  |  |  |  |
| Yearly Payment:             | 227,639 |          |  |  |  |  |

| Calculation        | of FRVS Per | Diem     |
|--------------------|-------------|----------|
| To                 | otal Amount | Per Diem |
| 80% Capital(1):    | 1,965,754   | 5.7747   |
| 20% ROE(2):        | 491,438     | 0.3792   |
| Insurance Cost(3): | 61,092      | 1.7124   |
| Taxes Cost(3):     | 28,804      | 0.8074   |
| Home Office(3):    | 0           | 0.0000   |
| Replacement(3&4    | ): 63,503   | 0.0000   |
| Total FRVS PD:     |             | 8.6737   |

- (1) 80% Capital (\$1,965,754) amortized at 10.0000% for 20 years Principal & Interest of \$227,639 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.7747
- (2) 20% ROE (\$491,438) times the ROE factor (0.030420) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.3792
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:          | 28,500    |  |
|---------------------|-------------|---------------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:                 | 49,593    |  |
| Comparison Bed      | 120         | <b>Effective PBS Limitation</b> | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |  |  |  |
|--|---|--|----------------------------|------------------------------|--|--|--|
| Components   | Cost FRVS MTA* Final Component                    |  |                            |                              |  |  |  |
| Operating  | 37.7729   | 37.7729  | 2.7588                     | 35.0141                      |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 92.2313<br>43.0669<br>12.6000<br>0.0000<br>0.0000 | 92.2313<br>43.0669<br>8.6737<br>0.0000<br>0.0000 | 6.7361<br>3.1454<br>0.6335 | 85.4952<br>39.9215<br>8.0402 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |  |                            | \$19.1661<br>\$8.6851        |  |  |  |
| Totals   | 185.6711  | 181.7448   | 13.2738                    | 196.3222                     |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Tamarac Rehabilitation and Health Center**

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

| Provider Information           | Cost Report (CR)           | Patient Days            |      | Ratings         | Days       |
|--------------------------------|----------------------------|-------------------------|------|-----------------|------------|
| 7901 NW 88th Avenue            | 02/01/2010-01/31/2011      | Number of Beds: 120     |      | Superior:       | 0          |
| Tamarac FL 33321               | Days In CR 365             | Maximum: 43             | ,800 | Standard:       | 184        |
| County: Broward[6]             | First Used: <b>2011/07</b> | Max Annualized: 43      | ,800 | Conditional:    | 0          |
| Region: South[2] Area: 10      | Last Used: <b>2011/07</b>  | Total Patient: 33       | ,285 | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 1             | ,647 | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: 16            | ,422 | FY Index:       | 1.22248089 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 49.337                  | 54%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 75.993                  | 15%  | Cost:           | 1.03140099 |
| Open Date: 2/1/1983            | Statewide Low Occupar      | cy Threshold: 79.314    | 40%  | Target:         | 1.01620550 |
| Acquired Date: <b>2/1/1983</b> | Medicaid Low Occupan       | cy Threshold: 41.940    | 60%  | DC FY Index:    | 1.17483274 |
| Entered Medicaid 2/1/1983      | Low Occupancy Adjusts      | ment Factor: 95.812     | 55%  | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/1997    | Weighted Low Occ Adj       | ustment Factor: 100.000 | 00%  | DC Inflation:   | 1.01929403 |
| Previous Med # <b>207187</b>   |                            |                         |      |                 |            |
|                                |                            |                         |      | PS Target:      | 1.02315072 |

|       |   | F                | Rate Calculations   |                    |          |     |           |
|-------|---|------------------|---------------------|--------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect           | Property | ROE | Totals    |
| 1     | Total Cost                                | 720,967          | 1,369,478           | 943,359            | 162,906  | 0   | 3,196,710 |
| 1a    | Audit Adjustments                         |                  |                     |                    |          |     |           |
| 2     | Cost Per Diem                             | 43.9025          | 83.3929             | 57.4448            | 9.9200   |     | 194.6602  |
| 3     | Cost Per Diem Inflated                    | 45.2811          | 85.0019             | 59.2486            |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                    |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 45.2811          | 85.0019             | 59.2486            | 9.9200   |     | 199.4516  |
| 5a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                    |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 58.1338          |                     | 58.9326            |          |     |           |
| 7     | Provider Target Rate                      | 59.4796          |                     | 60.2969            |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                    |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999            | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989            |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210            |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                    |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                    |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 45.2811          | 85.0019             | 57.8210            | 9.9200   |     | 198.0240  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                    |          |     |           |
| 14    | Prospective Per Diem 11                   | 45.2811          | 85.0019             | 57.8210            | 9.9200   |     | 198.0240  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | t applied after 7/ | 1/2002   |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Tamarac Rehabilitation and Health Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 11/1/1997 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1983/01   |
| Indexed Asset Value   | 4,165,567 |
| FRVS Base Asset:      | 2,529,788 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027080  |
|                       |           |

| Mortgage Information |           |          |  |  |  |  |
|----------------------|-----------|----------|--|--|--|--|
| Amount: 1,920,000.00 |           |          |  |  |  |  |
|                      |           | J.UU     |  |  |  |  |
| Type:                | Fixed [2] |          |  |  |  |  |
| < 60% of Base:       | False     |          |  |  |  |  |
| Interest Rate:       | 10.0000   | <b>%</b> |  |  |  |  |
| Chase Rate:          | 9.2500    | <b>%</b> |  |  |  |  |
| Amortization Rate:   | 10.0000   | <b>%</b> |  |  |  |  |
| Interest Only:       | False     |          |  |  |  |  |
| Yearly Payment:      | 385,9     | 007      |  |  |  |  |
|                      |           |          |  |  |  |  |

| Calculation of FRVS Per Diem |                    |          |  |
|------------------------------|--------------------|----------|--|
|                              | Total Amount       | Per Diem |  |
| 80% Capital(1):              | 3,332,454          | 9.7896   |  |
| 20% ROE(2):                  | 833,113            | 0.5723   |  |
| Insurance Cost(3             | 3): <b>51,510</b>  | 1.5475   |  |
| Taxes Cost(3):               | 81,924             | 2.4613   |  |
| Home Office(3):              | 10,885             | 0.3270   |  |
| Replacement(3&               | (4): <b>66,601</b> | 0.0000   |  |
| Total FRVS PI                | ):                 | 14.6977  |  |

- (1) 80% Capital (\$3,332,454) amortized at 10.0000% for 20 years Principal & Interest of \$385,907 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.7896
- (2) 20% ROE (\$833,113) times the ROE factor (0.027080) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5723
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| <u> </u>            |             |                          |           |  |
|---------------------|-------------|--------------------------|-----------|--|
| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                               |  |
|--|--|---|----------------------------|-------------------------------|--|
| Components   | Cost   | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 45.2811  | 45.2811   | 3.3071                     | 41.9740                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 85.0019<br>57.8210<br>9.9200<br>0.0000<br>0.0000 | 85.0019<br>57.8210<br>14.6977<br>0.0000<br>0.0000 | 6.2081<br>4.2230<br>1.0735 | 78.7938<br>53.5980<br>13.6242 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |   |                            | \$19.9704<br>\$8.6851         |  |
| Totals   | 198.0240   | 202.8017  | 14.8117                    | 216.6455                      |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|



242.69

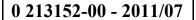
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## Water's Edge Extended Care

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

| Provider Information           | Cost Report (CR)           | Patient         | Days       | Ratings         | Days       |
|--------------------------------|----------------------------|-----------------|------------|-----------------|------------|
| 1500 S.W. Capri                | 01/01/2010-12/31/2010      | Number of Beds: | 36         | Superior:       | 184        |
| Palm City FL 34990             | Days In CR 365             | Maximum:        | 13,140     | Standard:       | 0          |
| County: Martin[43]             | First Used: <b>2011/07</b> | Max Annualized: | 13,140     | Conditional:    | 0          |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient:  | 10,530     | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:       | 4,030      | Inflat          | ion        |
| Current Class South Small [3]  | Initial CR? False          | Medicaid:       | 1,956      | FY Index:       | 1.22078676 |
| Class at 1/94: South Small [3] | Medicaid Utilization       |                 | 18.57550%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 |                 | 80.13698%  | Cost:           | 1.03283230 |
| Open Date: 8/30/1993           | Statewide Low Occupan      | cy Threshold:   | 79.31440%  | Target:         | 1.01620550 |
| Acquired Date: 4/21/1997       | Medicaid Low Occupan       | cy Threshold:   | 41.94060%  | DC FY Index:    | 1.17400000 |
| Entered Medicaid 4/21/1997     | Low Occupancy Adjusti      | ment Factor:    | 101.03712% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 4/23/1997   | Weighted Low Occ Adj       | ustment Factor: | 100.00000% | DC Inflation:   | 1.02001704 |
| Previous Med # <b>299638</b>   |                            |                 |            |                 |            |
|                                |                            |                 |            | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                  |                     |                     |          |     |          |
|-------|---|------------------|---------------------|---------------------|----------|-----|----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals   |
| 1     | Total Cost                                | 155,013          | 225,386             | 230,429             | 32,450   | 0   | 643,278  |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |          |
| 2     | Cost Per Diem                             | 79.2500          | 115.2280            | 117.8062            | 16.5900  |     | 328.8742 |
| 3     | Cost Per Diem Inflated                    | 81.8520          | 117.5345            | 121.6740            |          |     |          |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |          |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 81.8520          | 117.5345            | 121.6740            | 16.5900  |     | 337.6505 |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |          |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |          |
| 6     | Prior Semester: Provider Target Base      | 87.4593          |                     | 111.5617            |          |     |          |
| 7     | Provider Target Rate                      | 89.4840          |                     | 114.1444            |          |     |          |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |          |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |          |
| 8     | Cost Based Class Ceilings                 | 59.2863          | 102.7706            | 78.6955             | 13.6500  |     |          |
| 9     | Prior Semester: Class Ceiling Target Base | 60.7984          |                     | 70.2905             |          |     |          |
| 10    | Target Rate Class Ceiling                 | 61.7837          |                     | 71.4296             |          |     |          |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |          |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |          |
| 11    | Lesser of 5,7,8,10, 10a                   | 59.2863          | 102.7706            | 71.4296             | 13.6500  |     | 247.1365 |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |          |
| 14    | Prospective Per Diem 11                   | 59.2863          | 102.7706            | 71.4296             | 13.6500  |     | 247.1365 |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |          |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## Water's Edge Extended Care

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 4/21/1997 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1997/01   |
| Indexed Asset Value   | 1,511,208 |
| FRVS Base Asset:      | 1,375,626 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027600  |
|                       |           |

| Mortgage Information        |  |  |  |
|-----------------------------|--|--|--|
| Amount: <b>3,616,800.00</b> |  |  |  |
| Variable [3]                |  |  |  |
| False                       |  |  |  |
| 8.0000                      | <b>%</b>   |  |  |
| 7.7500                      | <b>%</b>   |  |  |
| 8.0000                      | <b>%</b>   |  |  |
| False                       |  |  |  |
| Yearly Payment: 121,347     |  |  |  |
|                             | 3,616,800<br>Variable [3<br>False<br>8.0000<br>7.7500<br>8.0000<br>False |  |  |

| Calculation of FRVS Per Diem |                                   |          |  |
|------------------------------|-----------------------------------|----------|--|
|                              | Total Amount                      | Per Diem |  |
| 80% Capital(1)               | 1,208,966                         | 10.2610  |  |
| 20% ROE(2):                  | 302,242                           | 0.7054   |  |
| Insurance Cost(              | (3): <b>51,321</b>                | 4.8738   |  |
| Taxes Cost(3):               | 32,780                            | 3.1130   |  |
| Home Office(3)               | ): 0                              | 0.0000   |  |
| Replacement(3                | <b>&amp;</b> 4): <b>1,789,841</b> | 0.0000   |  |
| Total FRVS P                 | D:                                | 18.9532  |  |

- (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 (0.027600) divided by annual available days (13,140) 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 Det | ermination | Used Per Bed Standard:   | 32,753    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1993   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 42         | Effective PBS Limitation | 1,375,626 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |                            |                               |
|--|--|--|----------------------------|-------------------------------|
| Components   | Cost   | FRVS   | MTA*                       | Final Component               |
| Operating  | 59.2863  | 59.2863  | 4.3300                     | 54.9563                       |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 102.7706<br>71.4296<br>13.6500<br>0.0000<br>0.0000 | 102.7706<br>71.4296<br>18.9532<br>0.0000<br>0.0000 | 7.5059<br>5.2169<br>1.3843 | 95.2647<br>66.2127<br>17.5689 |
| Supplemental Rate Add-on   |  |  |                            | \$8.6851                      |
| Totals   | 247.1365   | 252.4397   | 18.4371                    | 242.6877                      |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Life Care Center at Wells Crossing**

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

| Provider Information           | Cost Report (CR)           | Patient Days      |           | Ratings Days    |            |
|--------------------------------|----------------------------|-------------------|-----------|-----------------|------------|
| 355 Crossing Boulevard         | 08/01/2009-07/31/2010      | Number of Beds:   | 120       | Superior:       | 0          |
| Orange Park FL 32073           | Days In CR 365             | Maximum:          | 43,800    | Standard:       | 184        |
| County: Clay[10]               | First Used: <b>2011/01</b> | Max Annualized:   | 43,800    | Conditional:    | 0          |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient:    | 39,578    | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:         | 15,658    | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid:         | 15,627    | FY Index:       | 1.20943572 |
| Class at 1/94: North Large [2] | Medicaid Utilization       |                   | 39.48406% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 |                   | 90.36073% | Cost:           | 1.04252585 |
| Open Date: 6/16/1997           | Statewide Low Occupan      | ncy Threshold:    | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 6/16/1997       | Medicaid Low Occupan       | cy Threshold:     | 41.94060% | DC FY Index:    | 1.16783181 |
| Entered Medicaid 7/23/1997     | Low Occupancy Adjusts      | ment Factor: 1    | 13.92727% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 7/23/1997   | Weighted Low Occ Adju      | ustment Factor: 1 | 00.00000% | DC Inflation:   |            |
| Previous Med # <b>299641</b>   |                            |                   |           |                 | 1.02540451 |
|                                |                            |                   |           | PS Target:      | 1.02315072 |

|       |   | R                | ate Calculations    |                    |          |     |           |
|-------|---|------------------|---------------------|--------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect           | Property | ROE | Totals    |
| 1     | Total Cost                                | 574,013          | 1,272,743           | 802,488            | 303,945  | 0   | 2,953,189 |
| 1a    | Audit Adjustments                         |                  |                     |                    |          |     |           |
| 2     | Cost Per Diem                             | 36.7321          | 81.4451             | 51.3527            | 19.4500  |     | 188.9799  |
| 3     | Cost Per Diem Inflated                    | 38.2942          | 83.5142             | 53.5365            |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                    |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 38.2942          | 83.5142             | 53.5365            | 19.4500  |     | 194.7949  |
| 5a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                    |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 47.4828          |                     | 44.2723            |          |     |           |
| 7     | Provider Target Rate                      | 48.5821          |                     | 45.2972            |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                    |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089            | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956            |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625            |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                    |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                    |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 38.2942          | 83.5142             | 45.2972            | 13.6500  |     | 180.7556  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                    |          |     |           |
| 14    | Prospective Per Diem 11                   | 38.2942          | 83.5142             | 45.2972            | 13.6500  |     | 180.7556  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | nary Limitations no | t applied after 7/ | 1/2002   |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Life Care Center at Wells Crossing**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:         | 7/23/1997 |
|---------------------|-----------|
| Year of Phase-In/Fu | 11:       |
| RS to Start Calcs:  | 1997/01   |
| Indexed Asset Value | 5,304,309 |
| FRVS Base Asset:    | 0         |
| Occup Adj Factor:   | 0.9000    |
| ROE Factor          | 0.031040  |
|                     |           |

| Mortgage Information |           |  |  |  |  |
|----------------------|-----------|--|--|--|--|
| Amount: 7,543,145.00 |           |  |  |  |  |
| Type:                | Fixed [2] |  |  |  |  |
| < 60% of Base:       | False     |  |  |  |  |
| Interest Rate:       | 5.5000 %  |  |  |  |  |
| Chase Rate:          | 8.2500 %  |  |  |  |  |
| Amortization Rate:   | 5.5000 %  |  |  |  |  |
| Interest Only:       | False     |  |  |  |  |
| Yearly Payment:      | 350,282   |  |  |  |  |
|                      |           |  |  |  |  |

| Calculation of FRVS Per Diem |                       |         |  |  |  |  |
|------------------------------|-----------------------|---------|--|--|--|--|
|                              | Total Amount Per Diem |         |  |  |  |  |
| 80% Capital(1):              | 4,243,447             | 8.8859  |  |  |  |  |
| 20% ROE(2):                  | 1,060,862             | 0.8353  |  |  |  |  |
| Insurance Cost(3             | 3): <b>22,991</b>     | 0.5809  |  |  |  |  |
| Taxes Cost(3):               | 82,109                | 2.0746  |  |  |  |  |
| Home Office(3):              | 34,897                | 0.8817  |  |  |  |  |
| Replacement(38               | 24): <b>149,587</b>   | 0.0000  |  |  |  |  |
| Total FRVS PI                | <b>)</b> :            | 13.2584 |  |  |  |  |

- (1) 80% Capital (\$4,243,447) amortized at 5.5000% for 20 years Principal & Interest of \$350,282 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.8859
- (2) 20% ROE (\$1,060,862) times the ROE factor (0.031040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8353
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 36,526    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1996   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 111        | Effective PBS Limitation | 4,054,386 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |  |
|--|---|---|----------------------------|-----------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |  |
| Operating  | 38.2942   | 38.2942   | 2.7968                     | 35.4974                           |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 83.5142<br>45.2972<br>13.6500<br>0.0000<br>0.0000 | 83.5142<br>45.2972<br>13.2584<br>0.0000<br>0.0000 | 6.0995<br>3.3083<br>0.9683 | 77.4147<br>41.9889<br>12.2901     |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 180.7556  | 180.3640  | 13.1729                    | \$12.6979<br>\$8.6851<br>188.5741 |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



200.69

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Haborchase of Venice**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Provider Information           | Cost Report (CR)           | Patient Days                    | Ratings         | Days       |  |  |  |  |
|--------------------------------|----------------------------|---------------------------------|-----------------|------------|--|--|--|--|
| 950 Pinebrook Road             | 01/01/2010-12/31/2010      | Number of Beds: 45              | Superior:       | 0          |  |  |  |  |
| Venice FL 34292                | Days In CR 365             | Maximum: <b>16,425</b>          | Standard:       | 184        |  |  |  |  |
| County: Sarasota[58]           | First Used: <b>2011/07</b> | Max Annualized: 16,425          | Conditional:    | 0          |  |  |  |  |
| Region: South[2] Area: 8       | Last Used: <b>2011/07</b>  | Total Patient: 15,145           | Total:          | 184        |  |  |  |  |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>9,060</b>          | Inflat          | ion        |  |  |  |  |
| Current Class South Small [3]  | Initial CR? False          | Medicaid: <b>3,911</b>          | FY Index:       | 1.22078676 |  |  |  |  |
| Class at 1/94: South Small [3] | Medicaid Utilization       | 25.82370%                       | Semester Index: | 1.26086800 |  |  |  |  |
| Operating Ex > 18 months [1]   | Occupancy:                 | 92.20700%                       | Cost:           | 1.03283230 |  |  |  |  |
| Open Date: 4/1/1997            | Statewide Low Occupar      | ncy Threshold: <b>79.31440%</b> |                 | 1.01620550 |  |  |  |  |
| Acquired Date: 4/1/1997        | Medicaid Low Occupan       | cy Threshold: <b>41.94060%</b>  | DC FY Index:    | 1.17400000 |  |  |  |  |
| Entered Medicaid 4/1/1997      | Low Occupancy Adjust       | ment Factor: 116.25506%         | DC Sem Index:   | 1.19750000 |  |  |  |  |
| Med # Active Date: 4/1/1997    | Weighted Low Occ Adj       | ustment Factor: 100.0000%       | DC Inflation:   | 1.02001704 |  |  |  |  |
| Previous Med #                 |                            |                                 |                 |            |  |  |  |  |
|                                |                            |                                 | PS Target:      | 1.02315072 |  |  |  |  |
|                                | Rate Calculations          |                                 |                 |            |  |  |  |  |
| Itama Dagamintian              | On anotin a                | inset In Direct Drawn           | DOE.            | T-4-1-     |  |  |  |  |

| Direct |  |
|--------|--|

|       |  | 10        | ate Calculations |          |          |     |          |
|-------|--|-----------|------------------|----------|----------|-----|----------|
| Item  | Description  | Operating | Direct           | InDirect | Property | ROE | Totals   |
| 1     | Total Cost   | 208,481   | 332,743          | 208,076  | 123,627  | 0   | 872,927  |
| 1a    | Audit Adjustments  |           |                  |          |          |     |          |
| 2     | Cost Per Diem  | 53.3063   | 85.0788          | 53.2028  | 31.6101  |     | 223.1980 |
| 3     | Cost Per Diem Inflated   | 55.0565   | 86.7818          | 54.9496  |          |     |          |
| 4     | Low Occupancy Adjustment   |           |                  |          |          |     |          |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 55.0565   | 86.7818          | 54.9496  | 31.6101  |     | 228.3980 |
| 5a    | Interim Adjustment   |           |                  |          |          |     |          |
| 5b    | Interim Adjusted Per Diem  |           |                  |          |          |     |          |
| 6     | Prior Semester: Provider Target Base   | 50.0232   |                  | 58.5755  |          |     |          |
| 7     | Provider Target Rate   | 51.1813   |                  | 59.9316  |          |     |          |
| 7a    | Interim Adjustment   |           |                  |          |          |     |          |
| 7b    | Interim Adjusted Provider Target Rate  |           |                  |          |          |     |          |
| 8     | Cost Based Class Ceilings  | 59.2863   | 102.7706         | 78.6955  | 13.6500  |     |          |
| 9     | Prior Semester: Class Ceiling Target Base  | 60.7984   |                  | 70.2905  |          |     |          |
| 10    | Target Rate Class Ceiling  | 61.7837   |                  | 71.4296  |          |     |          |
| 10a   | New Provider Target Limitation   |           |                  |          |          |     |          |
| 10b   | Base for line 10a  |           |                  |          |          |     |          |
| 11    | Lesser of 5,7,8,10, 10a  | 51.1813   | 86.7818          | 54.9496  | 13.6500  |     | 206.5627 |
| 12/13 | Medicaid Adjustment Rate   |           |                  |          |          |     |          |
| 14    | Prospective Per Diem 11  | 51.1813   | 86.7818          | 54.9496  | 13.6500  |     | 206.5627 |
| 15    | Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                  |          |          |     |          |





200.69

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

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**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 4/1/1997  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1997/01   |
| Indexed Asset Value   | 1,980,920 |
| FRVS Base Asset:      | 1,643,670 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027600  |
|                       |           |

| Mortgage Information        |   |  |  |  |  |
|-----------------------------|---|--|--|--|--|
| Amount: <b>2,846,813.00</b> |   |  |  |  |  |
| Fixed [2]                   |   |  |  |  |  |
| False                       |   |  |  |  |  |
| 8.4300                      | <b>%</b>  |  |  |  |  |
| e Rate: <b>8.5000</b>       |   |  |  |  |  |
| 8.4300                      | <b>%</b>  |  |  |  |  |
| Interest Only: False        |   |  |  |  |  |
| 164,1                       | 91  |  |  |  |  |
|                             | 2,846,813<br>Fixed [2]<br>False<br>8.4300<br>8.5000<br>8.4300 |  |  |  |  |

| Calculation of FRVS Per Diem |                           |          |  |  |
|------------------------------|---------------------------|----------|--|--|
|                              | Total Amount              | Per Diem |  |  |
| 80% Capital(1):              | 1,584,736                 | 11.1071  |  |  |
| 20% ROE(2):                  | 396,184                   | 0.7397   |  |  |
| Insurance Cost(              | 3): <b>14,059</b>         | 0.9283   |  |  |
| Taxes Cost(3):               | 21,891                    | 1.4454   |  |  |
| Home Office(3)               | ): <b>0</b>               | 0.0000   |  |  |
| Replacement(38               | <b>%</b> 4): <b>3,034</b> | 0.0000   |  |  |
| Total FRVS P                 | D:                        | 14.2205  |  |  |

- (1) 80% Capital (\$1,584,736) amortized at 8.4300% for 20 years Principal & Interest of \$164,191 divided by annual available days (16,425) divided by Occup. Adj. (0.9000) = \$11.1071
- (2) 20% ROE (\$396,184) times the ROE factor (0.027600) divided by annual available days (16,425) 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

| Per Bed Standard De | termination | Used Per Bed Standard:   | 36,526    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 7/1/1996    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 45          | Effective PBS Limitation | 1,643,670 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 51.1813   | 51.1813   | 3.7380                     | 47.4433                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 86.7818<br>54.9496<br>13.6500<br>0.0000<br>0.0000 | 86.7818<br>54.9496<br>14.2205<br>0.0000<br>0.0000 | 6.3381<br>4.0133<br>1.0386 | 80.4437<br>50.9363<br>13.1819 |  |
| Supplemental Rate Add-on  Totals                                   | 206.5627  | 207.1332  | 15.1280                    | \$8.6851<br>200.6903          |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|





196.15

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **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 Da        | ys        |
|---------------------------------|----------------------------|-----------------------------------|-------------------|-----------|
| 3211 Rouse Road                 | 08/01/2009-07/31/2010      | Number of Beds: 120               | Superior:         | 0         |
| Orlando FL 32817                | Days In CR 365             | Maximum: <b>43,800</b>            | Standard:         | 184       |
| County: Orange[48]              | First Used: <b>2011/01</b> | Max Annualized: 43,800            | Conditional:      | 0         |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient: 40,634             | Total:            | 184       |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>22,396</b>           | Inflation         |           |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>8,606</b>            | FY Index: 1       | .20943572 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 21.17931%                         | Semester Index: 1 | .26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 92.77169%                         |                   | .04252585 |
| Open Date: 10/2/1997            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    |                   | .01620550 |
| Acquired Date: 10/2/1997        | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | - C               | .16783181 |
| Entered Medicaid 10/2/1997      | Low Occupancy Adjustr      | ment Factor: 116.96702%           |                   | .19750000 |
| Med # Active Date: 10/2/1997    | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> |                   | .02540451 |
| Previous Med #                  |                            |                                   | _                 |           |
|                                 |                            |                                   | PS Target: 1      | .02315072 |

|       | Rate Calculations   |           |         |          |          |     |           |
|-------|---|-----------|---------|----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct  | InDirect | Property | ROE | Totals    |
| 1     | Total Cost  | 385,356   | 708,574 | 493,236  | 185,029  | 0   | 1,772,195 |
| 1a    | Audit Adjustments   |           |         |          |          |     |           |
| 2     | Cost Per Diem   | 44.7776   | 82.3349 | 57.3130  | 21.5000  |     | 205.9255  |
| 3     | Cost Per Diem Inflated  | 46.6818   | 84.4266 | 59.7503  |          |     |           |
| 4     | Low Occupancy Adjustment  |           |         |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 46.6818   | 84.4266 | 59.7503  | 21.5000  |     | 212.3587  |
| 5a    | Interim Adjustment  |           |         |          |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |         |          |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 52.8980   |         | 46.6563  |          |     |           |
| 7     | Provider Target Rate  | 54.1226   |         | 47.7364  |          |     |           |
| 7a    | Interim Adjustment  |           |         |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |         |          |          |     |           |
| 8     | Cost Based Class Ceilings   | 49.6383   | 96.2960 | 61.3044  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 47.7921   |         | 55.1439  |          |     |           |
| 10    | Target Rate Class Ceiling   | 48.5666   |         | 56.0375  |          |     |           |
| 10a   | New Provider Target Limitation  |           |         |          |          |     |           |
| 10b   | Base for line 10a   |           |         |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 46.6818   | 84.4266 | 47.7364  | 13.6500  |     | 192.4948  |
| 12/13 | Medicaid Adjustment Rate  |           |         |          |          |     |           |
| 14    | Prospective Per Diem 11   | 46.6818   | 84.4266 | 47.7364  | 13.6500  |     | 192.4948  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |         |          |          |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Life Care Center Of Orlando**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/2/1997 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1997/07   |
| Indexed Asset Value  | 5,650,244 |
| FRVS Base Asset:     | 2,222,460 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031040  |
|                      |           |

| Mortgage Information        |          |  |  |  |  |
|-----------------------------|----------|--|--|--|--|
| Amount: <b>6,962,559.00</b> |          |  |  |  |  |
| Type: Variable [3]          |          |  |  |  |  |
| < 60% of Base: False        |          |  |  |  |  |
| Interest Rate:              | 3.5625 % |  |  |  |  |
| Chase Rate:                 | 3.2500 % |  |  |  |  |
| Amortization Rate:          | 3.5625 % |  |  |  |  |
| Interest Only: False        |          |  |  |  |  |
| Yearly Payment: 316,32      |          |  |  |  |  |

| Calculation of FRVS Per Diem |                  |          |  |  |
|------------------------------|------------------|----------|--|--|
| Γ                            | Total Amount     | Per Diem |  |  |
| 80% Capital(1):              | 4,520,195        | 8.0246   |  |  |
| 20% ROE(2):                  | 1,130,049        | 0.8898   |  |  |
| Insurance Cost(3)            | ): <b>28,578</b> | 0.7033   |  |  |
| Taxes Cost(3):               | 101,809          | 2.5055   |  |  |
| Home Office(3):              | 44,472           | 1.0945   |  |  |
| Replacement(3&4              | 4): 175,545      | 0.0000   |  |  |
| Total FRVS PD                |                  | 13.2177  |  |  |

- (1) 80% Capital (\$4,520,195) amortized at 3.5625% for 20 years Principal & Interest of \$316,329 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.0246
- (2) 20% ROE (\$1,130,049) times the ROE factor (0.031040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8898
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 37,041    |
|---------------------|-------------|--------------------------|-----------|
| Comparison Date:    | 1/1/1997    | Current RS PBS:          | 49,593    |
| Comparison Bed      | 60          | Effective PBS Limitation | 2,222,460 |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 46.6818   | 46.6818   | 3.4094                     | 43.2724                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 84.4266<br>47.7364<br>13.6500<br>0.0000<br>0.0000 | 84.4266<br>47.7364<br>13.2177<br>0.0000<br>0.0000 | 6.1661<br>3.4864<br>0.9654 | 78.2605<br>44.2500<br>12.2523 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 102 10 10   | 100.0707  | 440070                     | \$9.4300<br>\$8.6851          |  |
| Totals   | 192.4948  | 192.0625  | 14.0273                    | 196.1503                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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Florida Agency For Health Care Administration

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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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 Re     | port (CR)   | Patient Da      | ays    | Ratings D    | ays |
|--------------------------|-------------|-------------|-----------------|--------|--------------|-----|
| 2481 West US 90          | 08/01/2009  | -07/31/2010 | Number of Beds: | 60     | Superior:    | 0   |
| Madison FL 32340         | Days In CR  | 365         | Maximum:        | 21,900 | Standard:    | 184 |
| County: Madison[40]      | First Used: | 2011/01     | Max Annualized: | 21,900 | Conditional: | 0   |
| Dagian North [1] Arage 2 | Logt Hand.  | 2011/07     | Total Dationt   | 10 766 | Total:       | 184 |

Region: North [1] Last Used: Total Patient: 2,261 Control **Private For profit** [1] **Unaudited** [3] Medicare: Current Class North Small [1] 14,256 Initial CR? **False** Medicaid: Class at 1/94: North Small [1] Medicaid Utilization 72.12385% 90.25571% Operating Ex > 18 months [1] Occupancy: Open Date: 3/1/1985 Statewide Low Occupancy Threshold: 79.31440%

Acquired Date: 3/1/1985

Entered Medicaid 3/1/1985

Med # Active Date: 3/1/1998

Previous Med # 208311

Statewide Low Occupancy Threshold: 41.94060%

Low Occupancy Adjustment Factor: 113.79485%

Weighted Low Occ Adjustment Factor: 100.00000%

Conditional: 0 184

Inflation

FY Index: 1.20943572

Semester Index: 1.26086800

Cost: 1.04252585
Target: 1.01620550
DC FY Index: 1.16783181
DC Sem Index: 1.19750000
DC Inflation: 1.02540451

PS Target: 1.02315072

|       |   |                 |                     |                     | 15       | i ai gci. | 1.02313072 |
|-------|---|-----------------|---------------------|---------------------|----------|-----------|------------|
|       | Rate Calculations                         |                 |                     |                     |          |           |            |
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE       | Totals     |
| 1     | Total Cost                                | 675,825         | 1,144,465           | 812,965             | 243,492  | 0         | 2,876,747  |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |           |            |
| 2     | Cost Per Diem                             | 47.4064         | 80.2795             | 57.0262             | 17.0800  |           | 201.7921   |
| 3     | Cost Per Diem Inflated                    | 49.4224         | 82.3190             | 59.4513             |          |           |            |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |           |            |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 49.4224         | 82.3190             | 59.4513             | 17.0800  |           | 208.2727   |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |           |            |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |           |            |
| 6     | Prior Semester: Provider Target Base      | 41.5000         |                     | 49.4752             |          |           |            |
| 7     | Provider Target Rate                      | 42.4608         |                     | 50.6206             |          |           |            |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |           |            |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |           |            |
| 8     | Cost Based Class Ceilings                 | 53.6870         | 92.6766             | 66.4586             | 13.6500  |           |            |
| 9     | Prior Semester: Class Ceiling Target Base | 48.4247         |                     | 58.4725             |          |           |            |
| 10    | Target Rate Class Ceiling                 | 49.2094         |                     | 59.8127             |          |           |            |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |           |            |
| 10b   | Base for line 10a                         |                 |                     |                     |          |           |            |
| 11    | Lesser of 5,7,8,10, 10a                   | 42.4608         | 82.3190             | 50.6206             | 13.6500  |           | 189.0504   |
| 12/13 | Medicaid Adjustment Rate                  |                 | 2.0489              | 1.2599              |          |           |            |
| 14    | Prospective Per Diem 11                   | 42.4608         | 84.3679             | 51.8805             | 13.6500  |           | 192.3592   |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |           |            |





212.74

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| Madison  | N    | reina   | Contor |
|----------|------|---------|--------|
| Mauisuii | 11 U | 1 21115 | Center |

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 9/1/1996  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1985/01   |
| Indexed Asset Value   | 2,943,653 |
| FRVS Base Asset:      | 1,710,000 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031040  |
|                       |           |

| Mortgage Int       | formation      |  |  |  |
|--------------------|----------------|--|--|--|
| Amount:            | : 1,950,000.00 |  |  |  |
| Type:              | Fixed [2]      |  |  |  |
| < 60% of Base:     | False          |  |  |  |
| Interest Rate:     | 13.7380 %      |  |  |  |
| Chase Rate:        | 13.0000 %      |  |  |  |
| Amortization Rate: | 13.7380 %      |  |  |  |
| Interest Only:     | False          |  |  |  |
| Yearly Payment:    | 346,043        |  |  |  |
|                    |                |  |  |  |

| Calculation o      | Calculation of FRVS Per Diem |          |  |  |  |
|--------------------|------------------------------|----------|--|--|--|
| Tota               | al Amount                    | Per Diem |  |  |  |
| 80% Capital(1):    | 2,354,922                    | 17.5567  |  |  |  |
| 20% ROE(2):        | 588,731                      | 0.9272   |  |  |  |
| Insurance Cost(3): | 28,854                       | 1.4598   |  |  |  |
| Taxes Cost(3):     | 24,463                       | 1.2376   |  |  |  |
| Home Office(3):    | 3,337                        | 0.1688   |  |  |  |
| Replacement(3&4):  | 54,197                       | 0.0000   |  |  |  |
| Total FRVS PD:     |                              | 21.3501  |  |  |  |

- (1) 80% Capital (\$2,354,922) amortized at 13.7380% for 20 years Principal & Interest of \$346,043 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$17.5567
- (2) 20% ROE (\$588,731) times the ROE factor (0.031040) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.9272
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 60          | Effective PBS Limitation | 1,710,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 42.4608   | 42.4608   | 3.1011                     | 39.3597                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 84.3679<br>51.8805<br>13.6500<br>0.0000<br>0.0000 | 84.3679<br>51.8805<br>21.3501<br>0.0000<br>0.0000 | 6.1618<br>3.7891<br>1.5593 | 78.2061<br>48.0914<br>19.7908 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.6067<br>\$8.6851         |  |
| Totals   | 192.3592  | 200.0593  | 14.6113                    | 212.7398                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





226.15

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## Lakeside Village A Classic Residence by Hvatt

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

| Provider Information           | Cost Report (CR)           | Patient Days                  |       | Ratings         | Days       |
|--------------------------------|----------------------------|-------------------------------|-------|-----------------|------------|
| 2792 Donnelly Drive            | 01/01/2009-12/31/2009      | Number of Beds: <b>60</b>     |       | Superior:       | 0          |
| Lantana FL 33462               | Days In CR 365             | Maximum: 21,                  | ,900  | Standard:       | 184        |
| County: Palm Beach[50]         | First Used: <b>2011/01</b> | Max Annualized: 21,           | ,900  | Conditional:    | 0          |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient: 12,            | ,967  | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 5,                  | ,743  | Inflat          | ion        |
| Current Class South Small [3]  | Initial CR? False          | Medicaid:                     | 1 I   | FY Index:       | 1.19387802 |
| Class at 1/94: South Small [3] | Medicaid Utilization       | 0.0077                        | 71%   | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 59.2100                       | 04%   | Cost:           | 1.05611124 |
| Open Date: 8/22/1997           | Statewide Low Occupan      | cy Threshold: <b>79.314</b> 4 | 40%   | Target:         | 1.01620550 |
| Acquired Date: <b>8/1/1998</b> | Medicaid Low Occupan       | cy Threshold: 41.9406         | 600/2 | DC FY Index:    | 1.15950000 |
| Entered Medicaid 8/1/1998      | Low Occupancy Adjusti      | ment Factor: <b>74.652</b> 3  | 220/_ | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 8/1/1998    | Weighted Low Occ Adju      | ustment Factor: 100.0000      | 100%  | DC Inflation:   |            |
| Previous Med #                 |                            |                               |       |                 | 1.03277275 |
|                                |                            |                               | ]     | PS Target:      | 1.02315072 |

|       |   | I         | Rate Calculations |          |          |     |          |
|-------|---|-----------|-------------------|----------|----------|-----|----------|
| Item  | Description                               | Operating | Direct            | InDirect | Property | ROE | Totals   |
| 1     | Total Cost                                | 127       | 101               | 103      | 18       | 0   | 349      |
| 1a    | Audit Adjustments                         |           |                   |          |          |     |          |
| 2     | Cost Per Diem                             | 127.0000  | 101.0000          | 103.0000 | 18.0000  |     | 349.0000 |
| 3     | Cost Per Diem Inflated                    | 134.1261  | 104.3100          | 108.7795 |          |     |          |
| 4     | Low Occupancy Adjustment                  |           |                   |          |          |     |          |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 134.1261  | 104.3100          | 108.7795 | 18.0000  |     | 365.2156 |
| 5a    | Interim Adjustment                        |           |                   |          |          |     |          |
| 5b    | Interim Adjusted Per Diem                 |           |                   |          |          |     |          |
| 6     | Prior Semester: Provider Target Base      | 135.4914  |                   | 80.9019  |          |     |          |
| 7     | Provider Target Rate                      | 138.6281  |                   | 82.7748  |          |     |          |
| 7a    | Interim Adjustment                        |           |                   |          |          |     |          |
| 7b    | Interim Adjusted Provider Target Rate     |           |                   |          |          |     |          |
| 8     | Cost Based Class Ceilings                 | 59.2863   | 102.7706          | 78.6955  | 13.6500  |     |          |
| 9     | Prior Semester: Class Ceiling Target Base | 60.7984   |                   | 70.2905  |          |     |          |
| 10    | Target Rate Class Ceiling                 | 61.7837   |                   | 71.4296  |          |     |          |
| 10a   | New Provider Target Limitation            |           |                   |          |          |     |          |
| 10b   | Base for line 10a                         |           |                   |          |          |     |          |
| 11    | Lesser of 5,7,8,10, 10a                   | 59.2863   | 102.7706          | 71.4296  | 13.6500  |     | 247.1365 |
| 12/13 | Medicaid Adjustment Rate                  |           |                   |          |          |     |          |
| 14    | Prospective Per Diem 11                   | 59.2863   | 102.7706          | 71.4296  | 13.6500  |     | 247.1365 |
| 15    | TT 1 1 C . T' ' ' ' . T 1 1 C . T 1 10000 |           |                   |          |          |     |          |





226.15

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## Lakeside Village A Classic Residence by Hvatt

#### **FRVS**

FRVS Status as of this Semester:

| Began FRVS:             | 8/1/1998  |
|-------------------------|-----------|
| Year of Phase-In/ Full: |           |
| RS to Start Calcs:      | 1998/07   |
| Indexed Asset Value     | 2,239,827 |
| FRVS Base Asset:        | 2,222,460 |
| Occup Adj Factor:       | 0.9000    |
| ROE Factor              | 0.029170  |
|                         |           |

| Mortgage Information |          |          |  |  |  |  |
|----------------------|----------|----------|--|--|--|--|
| Amount:              |          | 0.00     |  |  |  |  |
| Type:                | None [1] |          |  |  |  |  |
| < 60% of Base:       | True     |          |  |  |  |  |
| Interest Rate:       | 8.5000   | <b>%</b> |  |  |  |  |
| Chase Rate:          | 8.5000   | <b>%</b> |  |  |  |  |
| Amortization Rate:   | 8.5000   | <b>%</b> |  |  |  |  |
| Interest Only:       | True     |          |  |  |  |  |
| Yearly Payment:      | 150,     | 940      |  |  |  |  |

| Calculation of FRVS Per Diem |             |          |  |  |  |
|------------------------------|-------------|----------|--|--|--|
| T                            | otal Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 1,791,862   | 7.6580   |  |  |  |
| 20% ROE(2):                  | 447,965     | 0.6630   |  |  |  |
| Insurance Cost(3)            | : -168,981  | -13.0316 |  |  |  |
| Taxes Cost(3):               | 75,467      | 5.8199   |  |  |  |
| Home Office(3):              | 0           | 0.0000   |  |  |  |
| Replacement(3&4              | 1,083,833   | 0.0000   |  |  |  |
| Total FRVS PD:               |             | 1.1093   |  |  |  |

- $(1)\ 80\%\ Capital\ (\$1,791,862)\ amortized\ at\ 8.5000\%\ for\ 20\ years\ Interest\ of\ \$150,940\ divided\ by\ annual\ available\ days$
- (21,900) divided by Occup. Adj. (0.9000) = \$7.6580
- (2) 20% ROE (\$447,965) times the ROE factor (0.029170) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.6630
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 37,041    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1997   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60         | Effective PBS Limitation | 2,222,460 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                              |  |  |  |
|--|--|---|----------------------------|------------------------------|--|--|--|
| Components   | Cost FRVS MTA* Final Component                     |   |                            |                              |  |  |  |
| Operating  | 59.2863  | 59.2863   | 4.3300                     | 54.9563                      |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 102.7706<br>71.4296<br>13.6500<br>0.0000<br>0.0000 | 102.7706<br>71.4296<br>1.1093<br>0.0000<br>0.0000 | 7.5059<br>5.2169<br>0.0810 | 95.2647<br>66.2127<br>1.0283 |  |  |  |
| Supplemental Rate Add-on   |  |   |                            | \$8.6851                     |  |  |  |
| Totals   | 247.1365   | 234.5958  | 17.1338                    | 226.1471                     |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





220.81

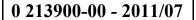
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## Page Rehabilitation and 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]

| Type of Swhership: Titrace from Tit   |                            | on this cost reports to change    |                         |            |
|---------------------------------------|----------------------------|-----------------------------------|-------------------------|------------|
| Provider Information Cost Report (CR) |                            | Patient Days                      | tient Days Ratings Days |            |
| 2310 North Airport Road               | 10/01/2009-09/30/2010      | Number of Beds: 180               | Superior:               | 0          |
| Fort Myers FL 33907                   | Days In CR 365             | Maximum: 65,700                   | Standard:               | 184        |
| County: Lee[36]                       | First Used: <b>2011/07</b> | Max Annualized: 65,700            | Conditional:            | 0          |
| Region: South[2] Area: 8              | Last Used: <b>2011/07</b>  | Total Patient: 63,014             | Total:                  | 184        |
| Control Private Non-Profit [3]        | Unaudited [3]              | Medicare: <b>7,452</b>            | Inflatio                | on         |
| Current Class South Large [4]         | Initial CR? False          | Medicaid: <b>40,244</b>           | FY Index:               | 1.21497768 |
| Class at 1/94: South Large [4]        | Medicaid Utilization       | 63.86517%                         | Semester Index:         | 1.26086800 |
| Operating Ex > 18 months [1]          | Occupancy:                 | 95.91172%                         | Cost:                   | 1.03777050 |
| Open Date: 1/1/1970                   | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target:                 | 1.01620550 |
| Acquired Date: 1/1/1970               | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index:            | 1.17050000 |
| Entered Medicaid 1/1/1970             | Low Occupancy Adjustr      | ment Factor: <b>120.92599%</b>    | DC Sem Index:           | 1.19750000 |
| Med # Active Date: 10/1/1998          | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:           | 1.02306707 |
| Previous Med # <b>201391</b>          |                            |                                   |                         |            |
|                                       |                            |                                   | PS Target:              | 1.02315072 |

|       | Rate Calculations                         |           |           |           |          |     |           |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,715,856 | 3,715,511 | 2,421,929 | 313,098  | 0   | 8,166,394 |
| 1a    | Audit Adjustments                         |           |           |           |          |     |           |
| 2     | Cost Per Diem                             | 42.6363   | 92.3246   | 60.1811   | 7.7800   |     | 202.9220  |
| 3     | Cost Per Diem Inflated                    | 44.2467   | 94.4543   | 62.4542   |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 44.2467   | 94.4543   | 62.4542   | 7.7800   |     | 208.9352  |
| 5a    | Interim Adjustment                        |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 42.3038   |           | 57.6024   |          |     |           |
| 7     | Provider Target Rate                      | 43.2832   |           | 58.9359   |          |     |           |
| 7a    | Interim Adjustment                        |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193   | 97.3713   | 64.0999   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378   |           | 56.8989   |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535   |           | 57.8210   |          |     |           |
| 10a   | New Provider Target Limitation            |           |           |           |          |     |           |
| 10b   | Base for line 10a                         |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 43.2832   | 94.4543   | 57.8210   | 7.7800   |     | 203.3385  |
| 12/13 | Medicaid Adjustment Rate                  |           | 1.4733    | 0.9019    |          |     |           |
| 14    | Prospective Per Diem 11                   | 43.2832   | 95.9276   | 58.7229   | 7.7800   |     | 205.7137  |
| 15    | 11 1 10 4 11 10 7 11 10 7/1/2022          |           |           |           |          |     |           |





220.81

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## Page Rehabilitation and Healthcare Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 7/1/1986  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1971/07   |
| Indexed Asset Value    | 7,684,892 |
| FRVS Base Asset:       | 1,043,401 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.029580  |
|                        |           |

| Mortgage Information        |           |          |  |  |  |
|-----------------------------|-----------|----------|--|--|--|
| Amount: <b>5,386,200.00</b> |           |          |  |  |  |
| Type:                       | Fixed [2] |          |  |  |  |
| < 60% of Base:              | False     |          |  |  |  |
| Interest Rate:              | 5.6650    | <b>%</b> |  |  |  |
| Chase Rate:                 | 6.0000    | <b>%</b> |  |  |  |
| Amortization Rate:          | 5.6650    | <b>%</b> |  |  |  |
| Interest Only:              | False     |          |  |  |  |
| Yearly Payment:             | 514,3     | 888      |  |  |  |

| Calculation of FRVS Per Diem |                                       |  |  |  |
|------------------------------|---------------------------------------|--|--|--|
| al Amount                    | Per Diem                              |  |  |  |
| 6,147,914                    | 8.6993                                |  |  |  |
| 1,536,978                    | 0.7689                                |  |  |  |
| 91,607                       | 1.4538                                |  |  |  |
| 0                            | 0.0000                                |  |  |  |
| 0                            | 0.0000                                |  |  |  |
| 501,288                      | 0.0000                                |  |  |  |
|                              | 10.9220                               |  |  |  |
|                              | 6,147,914<br>1,536,978<br>91,607<br>0 |  |  |  |

- (1) 80% Capital (\$6,147,914) amortized at 5.6650% for 20 years Principal & Interest of \$514,388 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$8.6993
- (2) 20% ROE (\$1,536,978) times the ROE factor (0.029580) divided by annual available days (65,700) 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

| Γ | D D 10: 1 1D        |             |                          |           |  |
|---|---------------------|-------------|--------------------------|-----------|--|
|   | Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|   | Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed      | 105         | Effective PBS Limitation | 2,992,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                                   |  |
|--|--|---|----------------------------|-----------------------------------|--|
| Components   | Cost   | FRVS  | MTA*                       | Final Component                   |  |
| Operating  | 43.2832  | 43.2832   | 3.1612                     | 40.1220                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 95.9276<br>58.7229<br>7.7800<br>0.0000<br>0.0000 | 95.9276<br>58.7229<br>10.9220<br>0.0000<br>0.0000 | 7.0061<br>4.2888<br>0.7977 | 88.9215<br>54.4341<br>10.1243     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 205.7137   | 208.8557  | 15.2538                    | \$18.5254<br>\$8.6851<br>220.8124 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





201.18

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **TMH Skilled Nursing Facility**

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

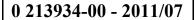
| Provider Information           | Cost Report (CR)           | Patient Days           | Ratings Days                      |
|--------------------------------|----------------------------|------------------------|-----------------------------------|
| 1609 Medical Drive             | 10/01/2009-09/30/2010      | Number of Beds: 113    | Superior: 0                       |
| Tallahassee FL 32308           | Days In CR 365             | Maximum: 41,245        | Standard: 184                     |
| County: Leon[37]               | First Used: <b>2011/07</b> | Max Annualized: 41,245 | Conditional: 0                    |
| Region: North [1] Area: 2      | Last Used: <b>2011/07</b>  | Total Patient: 14,525  | Total: 184                        |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare: <b>3,790</b> | Inflation                         |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: 899          | FY Index: <b>1.21497768</b>       |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 6.18933%               | Semester Index: <b>1.26086800</b> |
| Operating Ex > 18 months [1]   | Occupancy:                 | 35.21639%              | Cost: 1.03777050                  |
|                                |                            |                        |                                   |

Open Date: 8/1/1973 Statewide Low Occupancy Threshold: 79.31440% 41.94060% Acquired Date: 8/1/1973 Medicaid Low Occupancy Threshold: 44.40100% 11/1/1974 **Entered Medicaid** Low Occupancy Adjustment Factor: Med # Active Date: 11/16/1998 Weighted Low Occ Adjustment Factor: 100.00000% Previous Med# 204447

FY Index: 1.21497/68
Semester Index: 1.26086800
Cost: 1.03777050
Target: 1.01620550
DC FY Index: 1.17050000
DC Sem Index: 1.19750000

DC Inflation: 1.02306707 PS Target: 1.02315072

|       | Rate Calculations                         |                 |                     |                     |          |     |          |
|-------|---|-----------------|---------------------|---------------------|----------|-----|----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals   |
| 1     | Total Cost                                | 94,673          | 183,519             | 243,746             | 21,414   | 0   | 543,352  |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |          |
| 2     | Cost Per Diem                             | 105.3092        | 204.1368            | 271.1301            | 23.8198  |     | 604.3959 |
| 3     | Cost Per Diem Inflated                    | 109.2868        | 208.8456            | 281.3708            |          |     |          |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |          |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 109.2868        | 208.8456            | 281.3708            | 23.8198  |     | 623.3230 |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |          |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |          |
| 6     | Prior Semester: Provider Target Base      | 106.0352        |                     | 350.7310            |          |     |          |
| 7     | Provider Target Rate                      | 108.4900        |                     | 358.8507            |          |     |          |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |          |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |          |
| 8     | Cost Based Class Ceilings                 | 47.7573         | 95.2206             | 58.5089             | 13.6500  |     |          |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463         |                     | 53.4956             |          |     |          |
| 10    | Target Rate Class Ceiling                 | 45.9795         |                     | 54.3625             |          |     |          |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |          |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |          |
| 11    | Lesser of 5,7,8,10, 10a                   | 45.9795         | 95.2206             | 54.3625             | 13.6500  |     | 209.2126 |
| 12/13 | Medicaid Adjustment Rate                  |                 |                     |                     |          |     |          |
| 14    | Prospective Per Diem 11                   | 45.9795         | 95.2206             | 54.3625             | 13.6500  |     | 209.2126 |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |          |





201.18

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **TMH Skilled Nursing Facility**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 10/1/1985 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1973/07   |
| Indexed Asset Value   | 4,231,049 |
| FRVS Base Asset:      | 0         |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.029580  |
|                       |           |

| Mortgage Information    |         |   |  |  |
|-------------------------|---------|---|--|--|
| Amount: 0.00            |         |   |  |  |
| Type: <b>None [1]</b>   |         |   |  |  |
| < 60% of Base:          | True    |   |  |  |
| Interest Rate:          | 12.5000 | % |  |  |
| Chase Rate:             | 12.5000 | % |  |  |
| Amortization Rate:      | 12.5000 | % |  |  |
| Interest Only:          | True    |   |  |  |
| Yearly Payment: 420,828 |         |   |  |  |

| Calculation of FRVS Per Diem |              |          |  |  |  |
|------------------------------|--------------|----------|--|--|--|
| T                            | otal Amount  | Per Diem |  |  |  |
| 80% Capital(1):              | 3,384,839    | 11.3368  |  |  |  |
| 20% ROE(2):                  | 846,210      | 0.6743   |  |  |  |
| Insurance Cost(3)            | : 1,261      | 0.0868   |  |  |  |
| Taxes Cost(3):               | 0            | 0.0000   |  |  |  |
| Home Office(3):              | 0            | 0.0000   |  |  |  |
| Replacement(3&4              | i): <b>0</b> | 0.0000   |  |  |  |
| Total FRVS PD:               |              | 12.0979  |  |  |  |

- (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 (0.029580) divided by annual available days (41,245) divided by Occup. Adj. (0.9000) = \$0.6743
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| ſ | Per Bed Standard Det | ermination | Used Per Bed Standard:   | 38,291    |  |
|---|----------------------|------------|--------------------------|-----------|--|
|   | Comparison Date:     | 7/1/1998   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed       | 113        | Effective PBS Limitation | 4,326,883 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |
|--|---|---|----------------------------|-------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |
| Operating  | 45.9795   | 45.9795   | 3.3581                     | 42.6214                       |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 95.2206<br>54.3625<br>13.6500<br>0.0000<br>0.0000 | 95.2206<br>54.3625<br>12.0979<br>0.0000<br>0.0000 | 6.9545<br>3.9704<br>0.8836 | 88.2661<br>50.3921<br>11.2143 |
| Supplemental Rate Add-on   |   |   |                            | \$8.6851                      |
| Totals   | 209.2126  | 207.6605  | 15.1666                    | 201.1790                      |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





Previous Med#

208396

Florida Agency For Health Care Administration

201.65

**PS** Target:

1.02315072

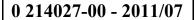
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **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 I       | Days       | Ratings         | Days       |
|--------------------------------|----------------------------|-----------------|------------|-----------------|------------|
| 17475 S. Dixie Highway         | 08/01/2008-07/31/2009      | Number of Beds: | 180        | Superior:       | 0          |
| Miami FL 33157                 | Days In CR 365             | Maximum:        | 65,700     | Standard:       | 184        |
| County: Dade[13]               | First Used: <b>2010/01</b> | Max Annualized: | 65,700     | Conditional:    | 0          |
| Region: South[2] Area: 11      | Last Used: <b>2011/07</b>  | Total Patient:  | 59,420     | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:       | 2,354      | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid:       | 45,745     | FY Index:       | 1.18536552 |
| Class at 1/94: South Large [4] | Medicaid Utilization       |                 | 76.98586%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 |                 | 90.44140%  | Cost:           | 1.06369553 |
| Open Date: 1/1/1985            | Statewide Low Occupan      | cy Threshold:   | 79.31440%  | Target:         | 1.01620550 |
| Acquired Date: 1/1/1985        | Medicaid Low Occupan       | cy Threshold:   | 41.94060%  | DC FY Index:    | 1.15216426 |
| Entered Medicaid 1/1/1985      | Low Occupancy Adjustr      | ment Factor:    | 114.02898% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 4/8/1997    | Weighted Low Occ Adju      | ustment Factor: | 100.00000% | DC Inflation:   | 1.03934833 |
| Previous Med # 208306          |                            |                 |            | DC Innation:    | 1.03934833 |

|       | 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   | 12.7200  |     | 168.7215  |
| 3     | Cost Per Diem Inflated  | 35.1003   | 79.6353   | 49.3371   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 35.1003   | 79.6353   | 49.3371   | 12.7200  |     | 176.7927  |
| 5a    | Interim Adjustment  |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 40.1320   |           | 47.9568   |          |     |           |
| 7     | Provider Target Rate  | 41.0611   |           | 49.0670   |          |     |           |
| 7a    | Interim Adjustment  |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings   | 51.5193   | 97.3713   | 64.0999   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 50.3378   |           | 56.8989   |          |     |           |
| 10    | Target Rate Class Ceiling   | 51.1535   |           | 57.8210   |          |     |           |
| 10a   | New Provider Target Limitation  |           |           |           |          |     |           |
| 10b   | Base for line 10a   |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 35.1003   | 79.6353   | 49.0670   | 12.7200  |     | 176.5226  |
| 12/13 | Medicaid Adjustment Rate  |           | 2.4177    | 1.4896    |          |     |           |
| 14    | Prospective Per Diem 11   | 35.1003   | 82.0530   | 50.5566   | 12.7200  |     | 180.4299  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





201.65

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Gramercy Park Nursing Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 4/1/2004  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1985/01   |
| Indexed Asset Value    | 8,206,866 |
| FRVS Base Asset:       | 5,130,000 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031150  |
|                        |           |

| Mortgage Information |           |          |  |  |  |
|----------------------|-----------|----------|--|--|--|
| Amount: 6,105,900.00 |           |          |  |  |  |
| Type:                | Fixed [2] |          |  |  |  |
| < 60% of Base:       | False     |          |  |  |  |
| Interest Rate:       | 11.0000   | %        |  |  |  |
| Chase Rate:          | 13.0000   | <b>%</b> |  |  |  |
| Amortization Rate:   | 11.0000   | <b>%</b> |  |  |  |
| Interest Only:       | False     |          |  |  |  |
| Yearly Payment:      | 813,219   |          |  |  |  |

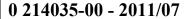
| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Tot                          | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 6,565,493 | 13.7531  |  |  |  |
| 20% ROE(2):                  | 1,641,373 | 0.8647   |  |  |  |
| Insurance Cost(3):           | 52,566    | 0.8847   |  |  |  |
| Taxes Cost(3):               | 180,900   | 3.0444   |  |  |  |
| Home Office(3):              | 8,834     | 0.1487   |  |  |  |
| Replacement(3&4):            | 183,496   | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 18.6956  |  |  |  |

- (1) 80% Capital (\$6,565,493) amortized at 11.0000% for 20 years Principal & Interest of \$813,219 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$13.7531
- (2) 20% ROE (\$1,641,373) times the ROE factor (0.031150) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.8647
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 180         | Effective PBS Limitation | 5,130,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 35.1003   | 35.1003   | 2.5636                     | 32.5367                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 82.0530<br>50.5566<br>12.7200<br>0.0000<br>0.0000 | 82.0530<br>50.5566<br>18.6956<br>0.0000<br>0.0000 | 5.9928<br>3.6924<br>1.3654 | 76.0602<br>46.8642<br>17.3302 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 100 1200  | 106 1077  |                            | \$20.1777<br>\$8.6851         |  |
| Totals   | 180.4299  | 186.4055  | 13.6142                    | 201.6541                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





236.72

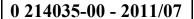
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### 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]

Cost Report (CR) Patient Days Provider Information **Ratings Days** Superior: 08/01/2009-07/31/2010 99 Number of Beds: 9380 N.E 7TH AVENUE 184 36,135 Standard: 365 Days In CR Maximum: **Miami FL 33150** 0 Conditional: County: Dade[13] First Used: 2011/01 Max Annualized: 36,135 184 Total: Region: South[2] Last Used: 2011/07 Total Patient: 34,360 Area: 11 Control Private For profit [1] 8,829 Unaudited [3] Medicare: Inflation Current Class South Small [3] **False** Initial CR? Medicaid: 24,627 FY Index: 1.20943572 Class at 1/94: South Small [3] Medicaid Utilization 71.67346% Semester Index: 1.26086800 95.08786% Operating Ex > 18 months [1] Occupancy: Cost: 1.04252585 Open Date: 1/1/1979 Statewide Low Occupancy Threshold: 79.31440% Target: 1.01620550 Acquired Date: 1/1/1979 Medicaid Low Occupancy Threshold: 41.94060% DC FY Index: 1.16783181 **Entered Medicaid** 1/1/1979 Low Occupancy Adjustment Factor: 119.88726% DC Sem Index: 1.19750000 2/15/1999 100.00000% Med # Active Date: Weighted Low Occ Adjustment Factor: DC Inflation: 1.02540451 Previous Med# 211982 **PS Target:** 1.02315072

|       | Rate Calculations  |           |           |           |          |     |           |
|-------|--|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost   | 1,413,614 | 2,478,700 | 1,479,189 | 282,964  | 0   | 5,654,467 |
| 1a    | Audit Adjustments  |           |           |           |          |     |           |
| 2     | Cost Per Diem  | 57.4010   | 100.6497  | 60.0637   | 11.4900  |     | 229.6044  |
| 3     | Cost Per Diem Inflated                                     | 59.8420   | 103.2067  | 62.6180   |          |     |           |
| 4     | Low Occupancy Adjustment                                   |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem                       | 59.8420   | 103.2067  | 62.6180   | 11.4900  |     | 237.1567  |
| 5a    | Interim Adjustment   |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem                                  |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base                       | 50.0232   |           | 59.0730   |          |     |           |
| 7     | Provider Target Rate                                       | 51.1813   |           | 60.4406   |          |     |           |
| 7a    | Interim Adjustment   |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate                      |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings                                  | 59.2863   | 102.7706  | 78.6955   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base                  | 60.7984   |           | 70.2905   |          |     |           |
| 10    | Target Rate Class Ceiling                                  | 61.7837   |           | 71.4296   |          |     |           |
| 10a   | New Provider Target Limitation                             |           |           |           |          |     |           |
| 10b   | Base for line 10a  |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                                    | 51.1813   | 102.7706  | 60.4406   | 11.4900  |     | 225.8825  |
| 12/13 | Medicaid Adjustment Rate                                   |           | 2.5058    | 1.4737    |          |     |           |
| 14    | Prospective Per Diem 11                                    | 51.1813   | 105.2764  | 61.9143   | 11.4900  |     | 229.8620  |
| 15    | Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





236.72

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## MIAMI SHORES NURSING AND REHAB CEN

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1979/01   |
| Indexed Asset Value  | 2,528,473 |
| FRVS Base Asset:     | 1,432,785 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031040  |
|                      |           |

| Mortgage Information |                        |          |  |  |
|----------------------|------------------------|----------|--|--|
| Amount:              | t: <b>2,200,000.00</b> |          |  |  |
| Type:                | Fixed [2]              |          |  |  |
| < 60% of Base:       | False                  |          |  |  |
| Interest Rate:       | 11.7500                | <b>%</b> |  |  |
| Chase Rate:          | 9.0000                 | <b>%</b> |  |  |
| Amortization Rate:   | 11.7500                | <b>%</b> |  |  |
| Interest Only:       | False                  |          |  |  |
| Yearly Payment:      | 263,052                |          |  |  |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |  |
|-----------------|------------------------------|----------|--|--|--|
|                 | Total Amount                 | Per Diem |  |  |  |
| 80% Capital(1): | 2,022,778                    | 8.0886   |  |  |  |
| 20% ROE(2):     | 505,695                      | 0.4827   |  |  |  |
| Insurance Cost( | 3): <b>18,082</b>            | 0.5263   |  |  |  |
| Taxes Cost(3):  | 42,708                       | 1.2430   |  |  |  |
| Home Office(3)  | : 15,214                     | 0.4428   |  |  |  |
| Replacement(38  | <b>64,834</b>                | 0.0000   |  |  |  |
| Total FRVS PI   | D:                           | 10.7834  |  |  |  |

- (1) 80% Capital (\$2,022,778) amortized at 11.7500% for 20 years Principal & Interest of \$263,052 divided by annual available days (36,135) divided by Occup. Adj. (0.9000) = \$8.0886
- (2) 20% ROE (\$505,695) times the ROE factor (0.031040) divided by annual available days (36,135) 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

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 99          | Effective PBS Limitation | 2,821,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |                            |                                   |  |
|--|--|--|----------------------------|-----------------------------------|--|
| Components   | Cost   | FRVS   | MTA*                       | Final Component                   |  |
| Operating  | 51.1813  | 51.1813  | 3.7380                     | 47.4433                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 105.2764<br>61.9143<br>11.4900<br>0.0000<br>0.0000 | 105.2764<br>61.9143<br>10.7834<br>0.0000<br>0.0000 | 7.6889<br>4.5219<br>0.7876 | 97.5875<br>57.3924<br>9.9958      |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 229,8620   | 229.1554   | 16.7364                    | \$15.6114<br>\$8.6851<br>236.7155 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



WE WE

# Florida Agency For Health Care Administration

223.76

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **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 D         | Days      | Ratings         | Days       |
|--------------------------------|----------------------------|-------------------|-----------|-----------------|------------|
| 3930 E Silver Springs Blvd     | 08/01/2009-07/31/2010      | Number of Beds:   | 120       | Superior:       | 184        |
| Ocala FL 32670                 | Days In CR 365             | Maximum:          | 43,800    | Standard:       | 0          |
| County: Marion[42]             | First Used: <b>2011/01</b> | Max Annualized:   | 43,800    | Conditional:    | 0          |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>  | Total Patient:    | 39,785    | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:         | 5,303     | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid:         | 28,666    | FY Index:       | 1.20943572 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | ,                 | 72.05228% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 |                   | 90.83334% | Cost:           | 1.04252585 |
| Open Date: 4/4/1991            | Statewide Low Occupan      | ncy Threshold:    | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 4/4/1991        | Medicaid Low Occupand      | cy Threshold:     | 41.94060% | DC FY Index:    | 1.16783181 |
| Entered Medicaid 4/18/1991     | Low Occupancy Adjustr      | ment Factor: 1    | 14.52314% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 7/1/1998    | Weighted Low Occ Adju      | ustment Factor: 1 | 00.00000% | DC Inflation:   | 1.02540451 |
| Previous Med # <b>203602</b>   |                            |                   |           |                 |            |
|                                |                            |                   |           | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,166,783        | 2,667,102           | 1,581,010           | 447,763  | 0   | 5,862,658 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 40.7027          | 93.0406             | 55.1528             | 15.6200  |     | 204.5161  |
| 3     | Cost Per Diem Inflated                    | 42.4336          | 95.4043             | 57.4982             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 42.4336          | 95.4043             | 57.4982             | 15.6200  |     | 210.9561  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 42.7871          |                     | 58.0144             |          |     |           |
| 7     | Provider Target Rate                      | 43.7777          |                     | 59.3575             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 42.4336          | 95.2206             | 54.3625             | 13.6500  |     | 205.6667  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.3623              | 1.3487              |          |     |           |
| 14    | Prospective Per Diem 11                   | 42.4336          | 97.5829             | 55.7112             | 13.6500  |     | 209.3777  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





223.76

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## Marion House Health Care Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 4/18/1991 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1991/01   |
| Indexed Asset Value   | 5,148,765 |
| FRVS Base Asset:      | 3,642,240 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031040  |
|                       |           |

| Mortgage Information         |         |          |  |  |
|------------------------------|---------|----------|--|--|
| Amount: <b>4,899,145.0</b> 0 |         |          |  |  |
| Type: Fixed [2]              |         |          |  |  |
| < 60% of Base:               | False   |          |  |  |
| Interest Rate:               | 10.7500 | <b>%</b> |  |  |
| Chase Rate:                  | 10.0000 | <b>%</b> |  |  |
| Amortization Rate:           | 10.7500 | <b>%</b> |  |  |
| Interest Only:               | False   |          |  |  |
| Yearly Payment:              | 501,8   | 309      |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
|                              |           |          |  |  |  |
| Tota                         | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 4,119,012 | 12.7298  |  |  |  |
| 20% ROE(2):                  | 1,029,753 | 0.8108   |  |  |  |
| Insurance Cost(3):           | 48,114    | 1.2094   |  |  |  |
| Taxes Cost(3):               | 67,858    | 1.7056   |  |  |  |
| Home Office(3):              | 7,720     | 0.1940   |  |  |  |
| Replacement(3&4):            | 209,849   | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 16.6496  |  |  |  |

- (1) 80% Capital (\$4,119,012) amortized at 10.7500% for 20 years Principal & Interest of \$501,809 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.7298
- (2) 20% ROE (\$1,029,753) times the ROE factor (0.031040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8108
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |          | Used Per Bed Standard:          | 30,352    |  |
|--------------------------------|----------|---------------------------------|-----------|--|
| Comparison Date:               | 7/1/1990 | Current RS PBS:                 | 49,593    |  |
| Comparison Bed                 | 120      | <b>Effective PBS Limitation</b> | 3,642,240 |  |

| (  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |  |
| Operating  | 42.4336   | 42.4336   | 3.0992                     | 39.3344                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 97.5829<br>55.7112<br>13.6500<br>0.0000<br>0.0000 | 97.5829<br>55.7112<br>16.6496<br>0.0000<br>0.0000 | 7.1270<br>4.0689<br>1.2160 | 90.4559<br>51.6423<br>15.4336 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 200 2777  | 212 2772  | 15.5111                    | \$18.2095<br>\$8.6851         |  |  |
| Totals   | 209.3777  | 212.3773  | 15.5111                    | 223.7608                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





186.69

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Life Care Center of Hilliard**

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

| Provider Information           | Cost Report (CR)           | Patient Days                 | Ratings Days                     |
|--------------------------------|----------------------------|------------------------------|----------------------------------|
| US 1 & 3rd Street              | 08/01/2009-07/31/2010      | Number of Beds: 120          | Superior: 0                      |
| Hilliard FL 32046              | Days In CR 365             | Maximum: 43,                 | ,800 Standard: 184               |
| County: Nassau[45]             | First Used: <b>2011/01</b> | Max Annualized: 43,          | ,800 Conditional: 0              |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient: 40,           | ,031 Total: 184                  |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 7,                 | ,701 Inflation                   |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: 24,                | ,831 FY Index: 1.20943572        |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 62.0294                      | 43%   Semester Index: 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 91.3949                      |                                  |
| Open Date: 4/3/1990            | Statewide Low Occupan      | cy Threshold: <b>79.3144</b> | 40% Target: 1.01620550           |
| Acquired Date: 4/3/1990        | Medicaid Low Occupan       | cy Threshold: 41.9406        | 60% DC FY Index: 1.16783181      |
| Entered Medicaid 5/1/1990      | Low Occupancy Adjusti      | ment Factor: 115.2312        | 25% DC Sem Index: 1.19750000     |
| Med # Active Date: 2/1/1999    | Weighted Low Occ Adju      | ustment Factor: 100.0000     | 00% DC Inflation: 1.02540451     |
| Previous Med # <b>201928</b>   |                            |                              | 1,020.10.101                     |
|                                |                            |                              | PS Target: 1.02315072            |

| Rate Calculations |  |           |           |           |          |     |           |
|-------------------|--|-----------|-----------|-----------|----------|-----|-----------|
| Item              | Description  | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1                 | Total Cost   | 911,819   | 1,954,845 | 1,003,174 | 762,312  | 0   | 4,632,150 |
| 1a                | Audit Adjustments  |           |           |           |          |     |           |
| 2                 | Cost Per Diem  | 36.7210   | 78.7260   | 40.4001   | 30.7000  |     | 186.5471  |
| 3                 | Cost Per Diem Inflated   | 38.2826   | 80.7260   | 42.1181   |          |     |           |
| 4                 | Low Occupancy Adjustment   |           |           |           |          |     |           |
| 5                 | Occupancy Adjusted/Inflated Per Diem   | 38.2826   | 80.7260   | 42.1181   | 30.7000  |     | 191.8267  |
| 5a                | Interim Adjustment   |           |           |           |          |     |           |
| 5b                | Interim Adjusted Per Diem  |           |           |           |          |     |           |
| 6                 | Prior Semester: Provider Target Base   | 49.7631   |           | 44.2723   |          |     |           |
| 7                 | Provider Target Rate   | 50.9152   |           | 45.2972   |          |     |           |
| 7a                | Interim Adjustment   |           |           |           |          |     |           |
| 7b                | Interim Adjusted Provider Target Rate  |           |           |           |          |     |           |
| 8                 | Cost Based Class Ceilings  | 47.7573   | 95.2206   | 58.5089   | 13.6500  |     |           |
| 9                 | Prior Semester: Class Ceiling Target Base  | 45.2463   |           | 53.4956   |          |     |           |
| 10                | Target Rate Class Ceiling  | 45.9795   |           | 54.3625   |          |     |           |
| 10a               | New Provider Target Limitation   |           |           |           |          |     |           |
| 10b               | Base for line 10a  |           |           |           |          |     |           |
| 11                | Lesser of 5,7,8,10, 10a  | 38.2826   | 80.7260   | 42.1181   | 13.6500  |     | 174.7767  |
| 12/13             | Medicaid Adjustment Rate   |           | 1.0925    | 0.5700    |          |     |           |
| 14                | Prospective Per Diem 11  | 38.2826   | 81.8185   | 42.6881   | 13.6500  |     | 176.4392  |
| 15                | Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





186.69

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## Life Care Center of Hilliard

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 5/1/1990  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1990/01   |
| Indexed Asset Value    | 5,111,390 |
| FRVS Base Asset:       | 1,801,380 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031040  |
|                        |           |

| Mortgage Information   |          |          |  |  |
|------------------------|----------|----------|--|--|
| Amount: 0.00           |          |          |  |  |
| Type:                  | None [1] |          |  |  |
| < 60% of Base:         | True     |          |  |  |
| Interest Rate:         | 7.7500   | <b>%</b> |  |  |
| Chase Rate:            | 7.7500   | <b>%</b> |  |  |
| Amortization Rate:     | 7.7500   | <b>%</b> |  |  |
| Interest Only:         | True     |          |  |  |
| Yearly Payment: 313,78 |          | 787      |  |  |

| Calculation of FRVS Per Diem |           |          |  |
|------------------------------|-----------|----------|--|
| Tota                         | al Amount | Per Diem |  |
| 80% Capital(1):              | 4,089,112 | 7.9601   |  |
| 20% ROE(2):                  | 1,022,278 | 0.8050   |  |
| Insurance Cost(3):           | 18,905    | 0.4723   |  |
| Taxes Cost(3):               | 36,139    | 0.9028   |  |
| Home Office(3):              | 31,966    | 0.7985   |  |
| Replacement(3&4):            | 70,312    | 0.0000   |  |
| Total FRVS PD:               |           | 10.9387  |  |

- (1) 80% Capital (\$4,089,112) amortized at 7.7500% for 20 years Interest of \$313,787 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.9601
- (2) 20% ROE (\$1,022,278) times the ROE factor (0.031040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8050
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |          | Used Per Bed Standard:   | 30,023    |  |
|--------------------------------|----------|--------------------------|-----------|--|
| Comparison Date:               | 7/1/1989 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 60       | Effective PBS Limitation | 1,801,380 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 38.2826   | 38.2826   | 2.7960                     | 35.4866                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 81.8185<br>42.6881<br>13.6500<br>0.0000<br>0.0000 | 81.8185<br>42.6881<br>10.9387<br>0.0000<br>0.0000 | 5.9756<br>3.1177<br>0.7989 | 75.8429<br>39.5704<br>10.1398 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$16.9682<br>\$8.6851         |  |
| Totals   | 176.4392  | 173.7279  | 12.6882                    | 186.6930                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





209.16

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Baldomero Lopez Memorial Veterans Nursing Hom**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of | f Ownership: Government No     | n-Profit [4] CHO | OW Status b  | ased on thi  | s Cost Repor      | rt: No Cha | inge[1]        |         |           |
|---------|--------------------------------|------------------|--------------|--------------|-------------------|------------|----------------|---------|-----------|
|         | Provider Information           | Cost Report      | (CR)         | Patient Days |                   |            | Ratings Days   |         | ys        |
| 6919 ]  | Parkway Blvd.                  | 07/01/2009-06/   | /30/2010     | Number of    | Beds: 12          | 20         | Superior:      |         | 0         |
| Land    | O Lakes FL 34639               | Days In CR       | 365          | Maximum      |                   | 43,800     | Standard:      |         | 184       |
| County  | : Pasco[51]                    | First Used: 2    | 011/07       | Max Annu     | alized:           | 43,800     | Condition      | al:     | 0         |
| Region  | : Central[3] Area: 5           | Last Used: 2     | 011/07       | Total Patie  | nt:               | 43,203     | Total:         |         | 184       |
| Control | Government Non-Prof            | Unaudited [3]    |              | Medicare:    |                   | 1,624      | In             | flation |           |
| Current | t Class Central Large [6]      | Initial CR? Fals | se           | Medicaid:    |                   | 23,991     | FY Index:      | 1.      | .20667423 |
| Class a | t 1/94: <b>North Large [2]</b> | Medicaid Ut      | ilization    |              | 55.5              | 3087%      | Semester Index | : 1.    | .26086800 |
| Operati | ing Ex > <b>18 months</b> [1]  | Occupancy:       |              |              | 98.6              | 3698%      | Cost:          |         | .04491168 |
| Open D  | Date: 1/1/1999                 | Statewide L      | ow Occupan   | cy Threshol  | d: <b>79.3</b>    | 1440%      | Target:        |         | .01620550 |
| Acquire | ed Date: 1/1/1999              | Medicaid Lo      | w Occupano   | cy Threshol  | d: <b>41.9</b>    | 4060%      | DC FY Index:   |         | .16650000 |
| Entered | d Medicaid 5/7/1999            | Low Occupa       | ancy Adjustr | nent Factor: | 124.3             | 6202%      | DC Sem Index   |         | .19750000 |
|         | Active Date: 5/7/1999          | Weighted Lo      | ow Occ Adji  | ustment Fact | tor: <b>100.0</b> | 0000%      | DC Inflation:  |         | .02657523 |
| Previou | ıs Med#                        |                  |              |              |                   |            |                |         |           |
|         |                                |                  |              |              |                   |            | PS Target:     | 1.      | .02315072 |
|         |                                |                  | Rate Cal     | lculations   |                   |            |                |         |           |
| Item    | Description                    | Operating        | g Di         | irect        | InDirect          | Propert    | y ROE          |         | Totals    |
| 1       | Total Cost                     | 979,01           | 10 2,3       | 332,436      | 1,013,777         | 214,0      | 000            | 0       | 4,539,223 |
| 1a /    | Audit Adiustments              |                  |              |              |                   |            |                |         |           |

|       | Rate Calculations   |           |           |           |          |     |           |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost  | 979,010   | 2,332,436 | 1,013,777 | 214,000  | 0   | 4,539,223 |
| 1a    | Audit Adjustments   |           |           |           |          |     |           |
| 2     | Cost Per Diem   | 40.8074   | 97.2213   | 42.2566   | 8.9200   |     | 189.2053  |
| 3     | Cost Per Diem Inflated  | 42.6401   | 99.8050   | 44.1544   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 42.6401   | 99.8050   | 44.1544   | 8.9200   |     | 195.5195  |
| 5a    | Interim Adjustment  |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 56.8799   |           | 55.9410   |          |     |           |
| 7     | Provider Target Rate  | 58.1967   |           | 57.2361   |          |     |           |
| 7a    | Interim Adjustment  |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings   | 49.6383   | 96.2960   | 61.3044   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 47.7921   |           | 55.1439   |          |     |           |
| 10    | Target Rate Class Ceiling   | 48.5666   |           | 56.0375   |          |     |           |
| 10a   | New Provider Target Limitation  |           |           |           |          |     |           |
| 10b   | Base for line 10a   |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 42.6401   | 96.2960   | 44.1544   | 8.9200   |     | 192.0105  |
| 12/13 | Medicaid Adjustment Rate  |           | 0.5992    | 0.2747    |          |     |           |
| 14    | Prospective Per Diem 11   | 42.6401   | 96.8952   | 44.4291   | 8.9200   |     | 192.8844  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





209.16

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Baldomero Lopez Memorial Veterans Nursing Hom**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 5/7/1999  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1999/01   |
| Indexed Asset Value   | 5,458,697 |
| FRVS Base Asset:      | 886,642   |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information |          |          |  |  |  |
|----------------------|----------|----------|--|--|--|
| Amount:              |          | 0.00     |  |  |  |
| Type:                | None [1] |          |  |  |  |
| < 60% of Base:       | True     |          |  |  |  |
| Interest Rate:       | 7.7500   | <b>%</b> |  |  |  |
| Chase Rate:          | 7.7500   | <b>%</b> |  |  |  |
| Amortization Rate:   | 7.7500   | <b>%</b> |  |  |  |
| Interest Only:       | True     |          |  |  |  |
| Yearly Payment:      | 335,108  |          |  |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |  |
|------------------------------|--------------------|----------|--|--|--|
| ,                            | Total Amount       | Per Diem |  |  |  |
| 80% Capital(1):              | 4,366,958          | 8.5010   |  |  |  |
| 20% ROE(2):                  | 1,091,739          | 0.8741   |  |  |  |
| Insurance Cost(3             | 6,6 <b>39</b>      | 0.1537   |  |  |  |
| Taxes Cost(3):               | 0                  | 0.0000   |  |  |  |
| Home Office(3):              | 41,574             | 0.9623   |  |  |  |
| Replacement(3&               | (4): <b>39,067</b> | 0.0000   |  |  |  |
| Total FRVS PD                | ):                 | 10.4911  |  |  |  |

- (1) 80% Capital (\$4,366,958) amortized at 7.7500% for 20 years Interest of \$335,108 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.5010
- (2) 20% ROE (\$1,091,739) times the ROE factor (0.031560) divided by annual available days (43,800) 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 De | termination | Used Per Bed Standard:   | 38,291    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 7/1/1998    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 4,594,920 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                              |  |  |  |
|--|--|---|----------------------------|------------------------------|--|--|--|
| Components   | Cost   | FRVS  | MTA*                       | Final Component              |  |  |  |
| Operating  | 42.6401  | 42.6401   | 3.1142                     | 39.5259                      |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 96.8952<br>44.4291<br>8.9200<br>0.0000<br>0.0000 | 96.8952<br>44.4291<br>10.4911<br>0.0000<br>0.0000 | 7.0768<br>3.2449<br>0.7662 | 89.8184<br>41.1842<br>9.7249 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |   |                            | \$20.2202<br>\$8.6851        |  |  |  |
| Totals   | 192.8844   | 194.4555  | 14.2021                    | 209.1587                     |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





192.96

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

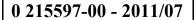
### **Osprey Point Nursing Center**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership: Private For prof | ofit [1] CHOW Status based on | <u>  this Cost Report: No Change[1]</u> |
|-------------------------------------|-------------------------------|---|
|                                     |                               |   |

| Provider Information                  | Cost Report (C    | R)         | Patien         | nt Days       |                        | Ratings         | Days       |
|---------------------------------------|-------------------|------------|----------------|---------------|------------------------|-----------------|------------|
| 1104 South Main Street                | 01/01/2009-12/31  | l/2009 N   | Number of Beds | s: <b>6</b> 0 | 0                      | Superior:       | 0          |
| Bushnell FL 33513                     | Days In CR        | 365 N      | Maximum:       | 2             | 1,900                  | Standard:       | 184        |
| County: Sumter[60]                    | First Used: 201   | 0/07 N     | Max Annualized | i: <b>2</b>   | 1,900                  | Conditional:    | 0          |
| Region: North [1] Area: 3             | Last Used: 201    | 1/07 T     | Γotal Patient: | 2             | 0,759                  | Total:          | 184        |
| Control Private For profit [1]        | Unaudited [3]     | N          | Medicare:      |               | 8,692                  | Inflati         | ion        |
| Current Class North Small [1]         | Initial CR? False | N          | Medicaid:      |               | 9,676                  | FY Index:       | 1.19387802 |
| Class at 1/94: <b>North Small [1]</b> | Medicaid Utili    | zation     |                | 46.61         | 111%                   | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]          | Occupancy:        |            |                | 94.78         | 995%                   | Cost:           | 1.05611124 |
| Open Date: 7/2/1999                   | Statewide Low     | Occupancy  | Threshold:     | 79.31         | 4400/                  | Target:         | 1.01620550 |
| Acquired Date: <b>7/2/1999</b>        | Medicaid Low      | Occupancy  | Threshold:     | 41.94         | $\Omega < \Omega $ 0/. | DC FY Index:    | 1.15950000 |
| Entered Medicaid 7/2/1999             | Low Occupano      | y Adjustme | ent Factor:    | 119.51        | 165%                   | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 7/2/1999           | Weighted Low      | Occ Adjust | tment Factor:  | 100.00        | 000%                   | DC Inflation:   | 1.03277275 |
| Previous Med #                        |                   |            |                |               |                        |                 |            |
|                                       |                   |            |                |               |                        | PS Target:      | 1.02315072 |
|                                       |                   | Rate Calcu | ulations       |               |                        |                 |            |
| Item Description                      | Operating         | Direc      | ct InD         | irect         | Property               | ROE             | Totals     |

|       | 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            | 16.5100  |     | 181.4681  |
| 3     | Cost Per Diem Inflated                    | 41.5779          | 78.1231            | 52.7477            |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                    |                    |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 41.5779          | 78.1231            | 52.7477            | 16.5100  |     | 188.9587  |
| 5a    | Interim Adjustment                        |                  |                    |                    |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                    |                    |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 41.6831          |                    | 48.7271            |          |     |           |
| 7     | Provider Target Rate                      | 42.6481          |                    | 49.8552            |          |     |           |
| 7a    | Interim Adjustment                        |                  |                    |                    |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                    |                    |          |     |           |
| 8     | Cost Based Class Ceilings                 | 53.6870          | 92.6766            | 66.4586            | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 48.4247          |                    | 58.4725            |          |     |           |
| 10    | Target Rate Class Ceiling                 | 49.2094          |                    | 59.8127            |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                    |                    |          |     |           |
| 10b   | Base for line 10a                         |                  |                    |                    |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 41.5779          | 78.1231            | 49.8552            | 13.6500  |     | 183.2062  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                    |                    |          |     |           |
| 14    | Prospective Per Diem 11                   | 41.5779          | 78.1231            | 49.8552            | 13.6500  |     | 183.2062  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | ary Limitations no | t applied after 7/ | 1/2002   |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| Osnrev | <b>Point</b> | Nursing   | Center |
|--------|--------------|-----------|--------|
| OSDICY | 1 UIIIU      | 11u15iii2 | Cuitti |

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 7/2/1999  |
|----------------------|-----------|
| Year of Phase-In/Ful | l:        |
| RS to Start Calcs:   | 1999/07   |
| Indexed Asset Value  | 2,785,076 |
| FRVS Base Asset:     | 2,330,760 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029170  |
|                      |           |

| Mortgage Information        |                  |          |  |  |  |
|-----------------------------|------------------|----------|--|--|--|
| Amount: <b>2,725,000.00</b> |                  |          |  |  |  |
| Type:                       | pe: Variable [3] |          |  |  |  |
| < 60% of Base:              | False            |          |  |  |  |
| Interest Rate:              | 9.3700           | <b>%</b> |  |  |  |
| Chase Rate:                 | 9.5000           | <b>%</b> |  |  |  |
| Amortization Rate:          | 9.3700           | <b>%</b> |  |  |  |
| Interest Only:              | False            |          |  |  |  |
| Yearly Payment: 246,956     |                  |          |  |  |  |

| Calculation of FRVS Per Diem |                       |         |  |  |  |
|------------------------------|-----------------------|---------|--|--|--|
| Tot                          | Total Amount Per Diem |         |  |  |  |
| 80% Capital(1):              | 2,228,061             | 12.5295 |  |  |  |
| 20% ROE(2):                  | 557,015               | 0.8244  |  |  |  |
| Insurance Cost(3):           | 12,383                | 0.5965  |  |  |  |
| Taxes Cost(3):               | 34,416                | 1.6579  |  |  |  |
| Home Office(3):              | 9,475                 | 0.4564  |  |  |  |
| Replacement(3&4):            | 34,060                | 0.0000  |  |  |  |
| Total FRVS PD:               |                       | 16.0647 |  |  |  |

- (1) 80% Capital (\$2,228,061) amortized at 9.3700% for 20 years Principal & Interest of \$246,956 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$12.5295
- (2) 20% ROE (\$557,015) times the ROE factor (0.029170) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.8244
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 38,846    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1999    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60          | Effective PBS Limitation | 2,330,760 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |  |  |
| Operating  | 41.5779   | 41.5779   | 3.0367                     | 38.5412                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 78.1231<br>49.8552<br>13.6500<br>0.0000<br>0.0000 | 78.1231<br>49.8552<br>16.0647<br>0.0000<br>0.0000 | 5.7057<br>3.6412<br>1.1733 | 72.4174<br>46.2140<br>14.8914 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$12.2129<br>\$8.6851         |  |  |  |
| Totals   | 183.2062  | 185.6209  | 13.5569                    | 192.9620                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### 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 I              | Days       |  |  |  |
|---|--|--|------------------------|------------|--|--|--|
| 401 E. Linton Boulevard                         | 01/01/2009-12/31/2009                  | Number of Beds: 54                           | Superior:              | 0          |  |  |  |
| Delray Beach FL 33483                           | Days In CR 365                         | Maximum: 19,710                              | Standard:              | 184        |  |  |  |
| County: Palm Beach[50] Region: South[2] Area: 9 | First Used: 2011/01 Last Used: 2011/07 | Max Annualized: 19,710 Total Patient: 14,690 | Conditional:<br>Total: | 184        |  |  |  |
| Control Private Non-Profit [3]                  | Unaudited [3]                          | Medicare: <b>4,918</b>                       | Inflatio               | on         |  |  |  |
| Current Class South Small [3]                   | Initial CR? False                      | Medicaid: 710                                | FY Index:              | 1.19387802 |  |  |  |
| Class at 1/94: South Small [3]                  | Medicaid Utilization                   | 4.83322%                                     | Semester Index:        | 1.26086800 |  |  |  |
| Operating Ex > 18 months [1]                    | Occupancy:                             | 74.53070%                                    | Cost:                  | 1.05611124 |  |  |  |
| Open Date: 8/3/1987                             | Statewide Low Occupan                  | •  | Target:                | 1.01620550 |  |  |  |
| Acquired Date: 8/3/1987                         | Medicaid Low Occupand                  | 3  | DC FY Index:           | 1.15950000 |  |  |  |
| Entered Medicaid 6/1/1999                       | Low Occupancy Adjustr                  |  | DC Sem Index:          | 1.19750000 |  |  |  |
| Med # Active Date: 6/1/1999 Previous Med #      | Weighted Low Occ Adju                  | ustment Factor: 100.0000%                    | DC Inflation:          | 1.03277275 |  |  |  |
| FIEVIOUS IVICU #                                |  |  | PS Target:             | 1.02315072 |  |  |  |
|   | D - 4 - C-1 - 1 - 4                    |  |                        |            |  |  |  |

| Rate Calculations |
|-------------------|
|-------------------|

|          |  | 11               | ate Calculations    |                     |          |     |          |
|----------|--|------------------|---------------------|---------------------|----------|-----|----------|
| Item     | Description  | Operating        | Direct              | InDirect            | Property | ROE | Totals   |
| 1        | Total Cost   | 47,478           | 81,504              | 66,866              | 9,997    | 0   | 205,845  |
| 1a       | Audit Adjustments  |                  |                     |                     |          |     |          |
| 2        | Cost Per Diem  | 66.8704          | 114.7944            | 94.1775             | 14.0803  |     | 289.9226 |
| 3        | Cost Per Diem Inflated                                   | 70.6226          | 118.5565            | 99.4619             |          |     |          |
| 4        | Low Occupancy Adjustment                                 |                  |                     |                     |          |     |          |
| 5        | Occupancy Adjusted/Inflated Per Diem                     | 70.6226          | 118.5565            | 99.4619             | 14.0803  |     | 302.7213 |
| 5a       | Interim Adjustment                                       |                  |                     |                     |          |     |          |
| 5b       | Interim Adjusted Per Diem                                |                  |                     |                     |          |     |          |
| 6<br>7   | Prior Semester: Provider Target Base                     | 103.2863         |                     | 103.6186            |          |     |          |
| 7a       | Provider Target Rate                                     | 105.6775         |                     | 106.0174            |          |     |          |
| 7a<br>7b | Interim Adjustment Interim Adjusted Provider Target Rate |                  |                     |                     |          |     |          |
| 8        |  | 50.2972          | 102 7707            | 70 (055             | 12 (500  |     |          |
| 9        | Cost Based Class Ceilings                                | 59.2863          | 102.7706            | 78.6955             | 13.6500  |     |          |
|          | Prior Semester: Class Ceiling Target Base                | 60.7984          |                     | 70.2905             |          |     |          |
| 10       | Target Rate Class Ceiling                                | 61.7837          |                     | 71.4296             |          |     |          |
| 10a      | New Provider Target Limitation                           |                  |                     |                     |          |     |          |
| 10b      | Base for line 10a  |                  |                     |                     |          |     |          |
| 11       | Lesser of 5,7,8,10, 10a                                  | 59.2863          | 102.7706            | 71.4296             | 13.6500  |     | 247.1365 |
| 12/13    | Medicaid Adjustment Rate                                 |                  |                     |                     |          |     |          |
| 14       | Prospective Per Diem 11                                  | 59.2863          | 102.7706            | 71.4296             | 13.6500  |     | 247.1365 |
| 15       | Inflated Usual & Customary Charge                        | Usual and Custom | nary Limitations no | ot applied after 7/ | 1/2002   |     |          |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Harbour's Edge

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 1/1/1999 |
|-----------------------|----------|
| Year of Phase-In/Full | :        |
| RS to Start Calcs:    | 1987/07  |
| Indexed Asset Value   | 984,329  |
| FRVS Base Asset:      | 0        |
| Occup Adj Factor:     | 0.9000   |
| ROE Factor            | 0.029170 |
|                       |          |

| Mortgage Information |          |          |  |  |  |
|----------------------|----------|----------|--|--|--|
| Amount: 0.00         |          |          |  |  |  |
| Type:                | None [1] |          |  |  |  |
| < 60% of Base:       | True     |          |  |  |  |
| Interest Rate:       | 0.0000   | %        |  |  |  |
| Chase Rate:          | 7.7500   | %        |  |  |  |
| Amortization Rate:   | 7.7500   | <b>%</b> |  |  |  |
| Interest Only:       | True     |          |  |  |  |
| Yearly Payment:      | 60,      | 428      |  |  |  |

| Calculati       | Calculation of FRVS Per Diem    |          |  |  |
|-----------------|---------------------------------|----------|--|--|
|                 | Total Amount                    | Per Diem |  |  |
| 80% Capital(1): | 787,463                         | 3.4065   |  |  |
| 20% ROE(2):     | 196,866                         | 0.3237   |  |  |
| Insurance Cost( | 3): <b>48,536</b>               | 3.3040   |  |  |
| Taxes Cost(3):  | 0                               | 0.0000   |  |  |
| Home Office(3)  | : <b>2,179</b>                  | 0.1483   |  |  |
| Replacement(38  | <b>24</b> (4): <b>3,150,488</b> | 0.0000   |  |  |
| Total FRVS PI   | D:                              | 7.1825   |  |  |

- (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 (0.029170) divided by annual available days (19,710) divided by Occup. Adj. (0.9000) = \$0.3237
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 29,195    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1987   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 54         | Effective PBS Limitation | 1,576,530 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                              |
|--|--|---|----------------------------|------------------------------|
| Components   | Cost   | FRVS  | MTA*                       | Final Component              |
| Operating  | 59.2863  | 59.2863   | 4.3300                     | 54.9563                      |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 102.7706<br>71.4296<br>13.6500<br>0.0000<br>0.0000 | 102.7706<br>71.4296<br>7.1825<br>0.0000<br>0.0000 | 7.5059<br>5.2169<br>0.5246 | 95.2647<br>66.2127<br>6.6579 |
| Supplemental Rate Add-on   |  |   |                            | \$8.6851                     |
| Totals   | 247.1365   | 240.6690  | 17.5774                    | 231.7767                     |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|





201.42

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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 I       | Days       | Ratings Days    |            |
|--------------------------------|-------------------------------------|-----------------|------------|-----------------|------------|
| 136 Northeast 12th Avenue      | 07/01/2009-06/30/2010               | Number of Beds: | 150        | Superior:       | 0          |
| Crystal River FL 34429         | Days In CR 365                      | Maximum:        | 54,750     | Standard:       | 184        |
| County: Citrus[9]              | First Used: <b>2011/01</b>          | Max Annualized: | 54,750     | Conditional:    |            |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>           | Total Patient:  | 39,019     | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]                       | Medicare:       | 5,194      | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False                   | Medicaid:       | 28,647     | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2] | Medicaid Utilization                |                 | 73.41808%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                          |                 | 71.26758%  | Cost:           | 1.04491168 |
| Open Date: 12/8/1976           | Statewide Low Occupan               | cy Threshold:   | 79.31440%  | Target:         | 1.01620550 |
| Acquired Date: 12/8/1976       | Medicaid Low Occupan                | cy Threshold:   | 41.94060%  | DC FY Index:    | 1.16650000 |
| Entered Medicaid 12/8/1976     | Low Occupancy Adjustment Factor:    |                 | 89.85453%  | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 7/1/1999    | Weighted Low Occ Adjustment Factor: |                 | 100.00000% | DC Inflation:   | 1.02657523 |
| Previous Med # <b>206873</b>   |                                     |                 |            |                 |            |
|                                |                                     |                 |            | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,227,239       | 2,428,738           | 1,125,183           | 510,203  | 0   | 5,291,363 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 42.8401         | 84.7816             | 39.2775             | 17.8100  |     | 184.7092  |
| 3     | Cost Per Diem Inflated                    | 44.7641         | 87.0347             | 41.0415             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 44.7641         | 87.0347             | 41.0415             | 17.8100  |     | 190.6503  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 47.6372         |                     | 44.2723             |          |     |           |
| 7     | Provider Target Rate                      | 48.7400         |                     | 45.2972             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573         | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463         |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795         |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 44.7641         | 87.0347             | 41.0415             | 13.6500  |     | 186.4903  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 2.2930              | 1.0813              |          |     |           |
| 14    | Prospective Per Diem 11                   | 44.7641         | 89.3277             | 42.1228             | 13.6500  |     | 189.8646  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





201.42

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Crystal River Health & Rehabilitation Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 7/1/1999  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1976/07   |
| Indexed Asset Value    | 5,113,058 |
| FRVS Base Asset:       | 2,866,100 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031560  |
|                        |           |

| Mortgage In:       | formation    |  |  |
|--------------------|--------------|--|--|
| Amount:            | 5,920,000.00 |  |  |
| Type:              | Variable [3] |  |  |
| < 60% of Base:     | False        |  |  |
| Interest Rate:     | 6.5500 %     |  |  |
| Chase Rate:        | 4.7500 %     |  |  |
| Amortization Rate: | 6.5500 %     |  |  |
| Interest Only:     | False        |  |  |
| Yearly Payment:    | 367,414      |  |  |
|                    |              |  |  |

| Calculation of FRVS Per Diem |                  |          |  |  |
|------------------------------|------------------|----------|--|--|
| Γ                            | Total Amount     | Per Diem |  |  |
| 80% Capital(1):              | 4,090,446        | 7.4564   |  |  |
| 20% ROE(2):                  | 1,022,612        | 0.6550   |  |  |
| Insurance Cost(3)            | ): <b>38,879</b> | 0.9964   |  |  |
| Taxes Cost(3):               | 66,235           | 1.6975   |  |  |
| Home Office(3):              | 48,888           | 1.2529   |  |  |
| Replacement(3&4              | 4): 13,872       | 0.0000   |  |  |
| Total FRVS PD                | •                | 12.0582  |  |  |

- (1) 80% Capital (\$4,090,446) amortized at 6.5500% for 20 years Principal & Interest of \$367,414 divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$7.4564
- (2) 20% ROE (\$1,022,612) times the ROE factor (0.031560) divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$0.6550
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 150         | Effective PBS Limitation | 4,275,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 44.7641   | 44.7641   | 3.2694                     | 41.4947                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 89.3277<br>42.1228<br>13.6500<br>0.0000<br>0.0000 | 89.3277<br>42.1228<br>12.0582<br>0.0000<br>0.0000 | 6.5241<br>3.0765<br>0.8807 | 82.8036<br>39.0463<br>11.1775 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 100.0646  | 100.000   |                            | \$18.2133<br>\$8.6851         |  |
| Totals   | 189.8646  | 188.2728  | 13.7507                    | 201.4205                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





187.09

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Ocala Health & Rehabilitation Center

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

| Provider Information           | Cost Report (CR)           | Patient Days          |        | Ratings         | Days       |
|--------------------------------|----------------------------|-----------------------|--------|-----------------|------------|
| 1201 Southeast 24th Road       | 07/01/2009-06/30/2010      | Number of Beds: 18    | 30     | Superior:       | 0          |
| Ocala FL 34471                 | Days In CR 365             | Maximum:              | 65,700 | Standard:       | 184        |
| County: Marion[42]             | First Used: <b>2011/01</b> | Max Annualized:       | 65,700 | Conditional:    | 0          |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>  | Total Patient:        | 59,198 | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:             | 6,292  | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid:             | 42,687 | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 72.1                  | 0886%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 90.1                  | 0350%  | Cost:           | 1.04491168 |
| Open Date: 11/21/1977          | Statewide Low Occupan      | cy Threshold: 79.3    | 1440%  | Target:         | 1.01620550 |
| Acquired Date: 11/21/1977      | Medicaid Low Occupan       | cy Threshold: 41.9    | 4060%  | DC FY Index:    | 1.16650000 |
| Entered Medicaid 11/21/1977    | Low Occupancy Adjusti      | ment Factor: 113.6    | 0295%  | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 7/1/1999    | Weighted Low Occ Adju      | ustment Factor: 100.0 | 0000%  | DC Inflation:   |            |
| Previous Med # <b>206890</b>   |                            |                       |        |                 | 1.02657523 |
|                                |                            |                       |        | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,389,964        | 3,563,310           | 1,461,572           | 703,909  | 0   | 7,118,755 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 32.5618          | 83.4753             | 34.2393             | 16.4900  |     | 166.7664  |
| 3     | Cost Per Diem Inflated                    | 34.0242          | 85.6937             | 35.7770             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 34.0242          | 85.6937             | 35.7770             | 16.4900  |     | 171.9849  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 39.5044          |                     | 44.2723             |          |     |           |
| 7     | Provider Target Rate                      | 40.4190          |                     | 45.2972             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 34.0242          | 85.6937             | 35.7770             | 13.6500  |     | 169.1449  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.1314              | 0.8899              |          |     |           |
| 14    | Prospective Per Diem 11                   | 34.0242          | 87.8251             | 36.6669             | 13.6500  |     | 172.1662  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





187.09

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Ocala Health & Rehabilitation Center

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:           | 7/1/1999  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1977/07   |
| Indexed Asset Value   | 7,564,029 |
| FRVS Base Asset:      | 4,016,165 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information |                   |          |  |  |  |  |
|----------------------|-------------------|----------|--|--|--|--|
| Amount:              | 6,160,000         | 0.00     |  |  |  |  |
| Type:                | ype: Variable [3] |          |  |  |  |  |
| < 60% of Base:       | False             |          |  |  |  |  |
| Interest Rate:       | 6.5500            | <b>%</b> |  |  |  |  |
| Chase Rate:          | 4.7500            | <b>%</b> |  |  |  |  |
| Amortization Rate:   | 6.5500            | <b>%</b> |  |  |  |  |
| Interest Only:       | False             |          |  |  |  |  |
| Yearly Payment:      | 543,535           |          |  |  |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |
|------------------------------|--------------------|----------|--|--|
| Т                            | Total Amount       | Per Diem |  |  |
| 80% Capital(1):              | 6,051,223          | 9.1922   |  |  |
| 20% ROE(2):                  | 1,512,806          | 0.8074   |  |  |
| Insurance Cost(3)            | ): <b>96,019</b>   | 1.6220   |  |  |
| Taxes Cost(3):               | 53,830             | 0.9093   |  |  |
| Home Office(3):              | 68,549             | 1.1580   |  |  |
| Replacement(3&4              | 4): <b>126,819</b> | 0.0000   |  |  |
| Total FRVS PD                | •                  | 13.6889  |  |  |

- (1) 80% Capital (\$6,051,223) amortized at 6.5500% for 20 years Principal & Interest of \$543,535 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$9.1922
- (2) 20% ROE (\$1,512,806) times the ROE factor (0.031560) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.8074
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 180        | Effective PBS Limitation | 5,130,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |   |                            |                               |  |  |  |  |
| Operating  | 34.0242   | 34.0242   | 2.4850                     | 31.5392                       |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 87.8251<br>36.6669<br>13.6500<br>0.0000<br>0.0000 | 87.8251<br>36.6669<br>13.6889<br>0.0000<br>0.0000 | 6.4143<br>2.6780<br>0.9998 | 81.4108<br>33.9889<br>12.6891 |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 170 166   |   |                            | \$18.7769<br>\$8.6851         |  |  |  |  |
| Totals   | 172.1662  | 172.2051  | 12.5771                    | 187.0900                      |  |  |  |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|



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### Florida Agency For Health Care Administration

197.42

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### West Melbourne Health & Rehabilitation Center

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

| Provider Information            | Cost Report (CR)           | Patient Days          |        | Ratings         | Days       |
|---------------------------------|----------------------------|-----------------------|--------|-----------------|------------|
| 2125 West New Havene Avenu      | 07/01/2009-06/30/2010      | Number of Beds: 1     | 80     | Superior:       | 0          |
| West Melbourne FL 32904         | Days In CR 365             | Maximum:              | 65,700 | Standard:       | 184        |
| County: Brevard[5]              | First Used: <b>2011/01</b> | Max Annualized:       | 65,700 | Conditional:    | 0          |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient:        | 51,198 | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare:             | 5,903  | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid:             | 31,307 | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 61.3                  | 14887% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 77.9                  | 92694% | Cost:           | 1.04491168 |
| Open Date: 1/1/1979             | Statewide Low Occupar      | ncy Threshold: 79.3   | 31440% | Target:         | 1.01620550 |
| Acquired Date: 9/11/1980        | Medicaid Low Occupan       | cy Threshold: 41.9    | 94060% | DC FY Index:    | 1.16650000 |
| Entered Medicaid 9/11/1980      | Low Occupancy Adjusts      | ment Factor: 98.2     | 25068% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 7/1/1999     | Weighted Low Occ Adj       | ustment Factor: 100.0 | 00000% | DC Inflation:   | 1.02657523 |
| Previous Med # <b>206911</b>    |                            |                       |        |                 |            |
|                                 |                            |                       |        | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |           |           |           |          |     |           |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,158,893 | 2,853,295 | 1,176,341 | 500,286  | 0   | 5,688,815 |
| 1a    | Audit Adjustments                         |           |           |           |          |     |           |
| 2     | Cost Per Diem                             | 37.0171   | 91.1392   | 37.5744   | 15.9800  |     | 181.7107  |
| 3     | Cost Per Diem Inflated                    | 38.6796   | 93.5612   | 39.2619   |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 38.6796   | 93.5612   | 39.2619   | 15.9800  |     | 187.4827  |
| 5a    | Interim Adjustment                        |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 45.7942   |           | 46.1145   |          |     |           |
| 7     | Provider Target Rate                      | 46.8544   |           | 47.1821   |          |     |           |
| 7a    | Interim Adjustment                        |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383   | 96.2960   | 61.3044   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921   |           | 55.1439   |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666   |           | 56.0375   |          |     |           |
| 10a   | New Provider Target Limitation            |           |           |           |          |     |           |
| 10b   | Base for line 10a                         |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 38.6796   | 93.5612   | 39.2619   | 13.6500  |     | 185.1527  |
| 12/13 | Medicaid Adjustment Rate                  |           | 1.1735    | 0.4924    |          |     |           |
| 14    | Prospective Per Diem 11                   | 38.6796   | 94.7347   | 39.7543   | 13.6500  |     | 186.8186  |
| 15    | 11 1 10 4 11 10 7/1/2022                  |           |           |           |          |     |           |





197.42

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### West Melbourne Health & Rehabilitation Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 1/1/2011  |
|------------------------|-----------|
| Year of Phase-In/ Full | ·         |
| RS to Start Calcs:     | 1980/07   |
| Indexed Asset Value    | 5,705,639 |
| FRVS Base Asset:       | 2,055,416 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031560  |
|                        |           |

| Mortgage Information |         |          |  |  |  |  |
|----------------------|---------|----------|--|--|--|--|
| Amount: 7,108,783.00 |         |          |  |  |  |  |
| Type: Variable [3]   |         |          |  |  |  |  |
| < 60% of Base:       | False   |          |  |  |  |  |
| Interest Rate:       | 5.9264  | <b>%</b> |  |  |  |  |
| Chase Rate:          | 5.3347  | <b>%</b> |  |  |  |  |
| Amortization Rate:   | 5.9264  | <b>%</b> |  |  |  |  |
| Interest Only:       | False   |          |  |  |  |  |
| Yearly Payment:      | 390,097 |          |  |  |  |  |

| Calculation       | Calculation of FRVS Per Diem |          |  |  |  |
|-------------------|------------------------------|----------|--|--|--|
| T                 | otal Amount                  | Per Diem |  |  |  |
| 80% Capital(1):   | 4,564,511                    | 6.5973   |  |  |  |
| 20% ROE(2):       | 1,141,128                    | 0.6091   |  |  |  |
| Insurance Cost(3) | : 13,226                     | 0.2583   |  |  |  |
| Taxes Cost(3):    | 88,879                       | 1.7360   |  |  |  |
| Home Office(3):   | 60,502                       | 1.1817   |  |  |  |
| Replacement(3&4   | 4): <b>79,625</b>            | 0.0000   |  |  |  |
| Total FRVS PD:    |                              | 10.3824  |  |  |  |

- (1) 80% Capital (\$4,564,511) amortized at 5.9264% for 20 years Principal & Interest of \$390,097 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$6.5973
- (2) 20% ROE (\$1,141,128) times the ROE factor (0.031560) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.6091
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| ſ | Per Bed Standard Der | termination | Used Per Bed Standard:   | 28,500    |  |
|---|----------------------|-------------|--------------------------|-----------|--|
|   | Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed       | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |
|--|---|---|----------------------------|-----------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |
| Operating  | 38.6796   | 38.6796   | 2.8250                     | 35.8546                           |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 94.7347<br>39.7543<br>13.6500<br>0.0000<br>0.0000 | 94.7347<br>39.7543<br>10.3824<br>0.0000<br>0.0000 | 6.9190<br>2.9035<br>0.7583 | 87.8157<br>36.8508<br>9.6241      |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 186,8186  | 183.5510  | 13.4058                    | \$18.5876<br>\$8.6851<br>197.4179 |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





205.26

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### St. Augustine Health & Rehabilitation Center

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

| Provider Information           | Cost Report (CR)           | Patient Days            |            | Ratings         | Days       |
|--------------------------------|----------------------------|-------------------------|------------|-----------------|------------|
| 51 Sunrise Boulevard           | 07/01/2009-06/30/2010      | Number of Beds: 120     |            | Superior:       | 0          |
| St. Augustine FL 32086         | Days In CR 365             | Maximum: 43             | ,800       | Standard:       | 184        |
| County: St Johns[55]           | First Used: <b>2011/01</b> | Max Annualized: 43      | ,800       | Conditional:    | 0          |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient: 40       | ,564       | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 7             | ,384       | Inflati         | ion        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: 28            | 3,071      | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 69.201                  | 76%        | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 92.611                  | <b>87%</b> | Cost:           | 1.04491168 |
| Open Date: 4/2/1976            | Statewide Low Occupan      | cy Threshold: 79.314    | 40%        | Target:         | 1.01620550 |
| Acquired Date: 4/2/1976        | Medicaid Low Occupan       | cy Threshold: 41.940    | 60%        | DC FY Index:    | 1.16650000 |
| Entered Medicaid 4/2/1976      | Low Occupancy Adjustr      | ment Factor: 116.765    | 52%        | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 7/1/1999    | Weighted Low Occ Adju      | ustment Factor: 100.000 | 00%        | DC Inflation:   | 1.02657523 |
| Previous Med # <b>206903</b>   |                            |                         |            |                 |            |
|                                |                            |                         |            | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,153,556       | 2,558,037           | 1,167,556           | 456,715  | 0   | 5,335,864 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 41.0942         | 91.1274             | 41.5930             | 16.2700  |     | 190.0846  |
| 3     | Cost Per Diem Inflated                    | 42.9398         | 93.5491             | 43.4610             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 42.9398         | 93.5491             | 43.4610             | 16.2700  |     | 196.2199  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 52.7991         |                     | 44.2723             |          |     |           |
| 7     | Provider Target Rate                      | 54.0214         |                     | 45.2972             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573         | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463         |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795         |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 42.9398         | 93.5491             | 43.4610             | 13.6500  |     | 193.5999  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 2.0208              | 0.9388              |          |     |           |
| 14    | Prospective Per Diem 11                   | 42.9398         | 95.5699             | 44.3998             | 13.6500  |     | 196.5595  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





205.26

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### St. Augustine Health & Rehabilitation Center

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:            | 7/1/1999  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1976/01   |
| Indexed Asset Value    | 3,689,605 |
| FRVS Base Asset:       | 2,002,828 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031560  |
|                        |           |

| Mortgage In:            | formation    |  |  |
|-------------------------|--------------|--|--|
| Amount:                 | 5,760,000.00 |  |  |
| Type:                   | Variable [3] |  |  |
| < 60% of Base:          | False        |  |  |
| Interest Rate:          | 6.5500 %     |  |  |
| Chase Rate:             | 5.7500 %     |  |  |
| Amortization Rate:      | 6.5500 %     |  |  |
| Interest Only:          | False        |  |  |
| Yearly Payment: 265,127 |              |  |  |
|                         |              |  |  |

| Calculation of FRVS Per Diem |                                |          |  |  |
|------------------------------|--------------------------------|----------|--|--|
|                              | Total Amount                   | Per Diem |  |  |
| 80% Capital(1)               | 2,951,684                      | 6.7257   |  |  |
| 20% ROE(2):                  | 737,921                        | 0.5908   |  |  |
| Insurance Cost(              | (3): <b>36,687</b>             | 0.9044   |  |  |
| Taxes Cost(3):               | 43,093                         | 1.0623   |  |  |
| Home Office(3)               | 53,996                         | 1.3311   |  |  |
| Replacement(3                | <b>&amp;</b> 4): <b>62,498</b> | 0.0000   |  |  |
| Total FRVS P                 | D:                             | 10.6143  |  |  |

- (1) 80% Capital (\$2,951,684) amortized at 6.5500% for 20 years Principal & Interest of \$265,127 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.7257
- (2) 20% ROE (\$737,921) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5908
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                              |  |
|--|---|---|----------------------------|------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component              |  |
| Operating  | 42.9398   | 42.9398   | 3.1361                     | 39.8037                      |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 95.5699<br>44.3998<br>13.6500<br>0.0000<br>0.0000 | 95.5699<br>44.3998<br>10.6143<br>0.0000<br>0.0000 | 6.9800<br>3.2428<br>0.7752 | 88.5899<br>41.1570<br>9.8391 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.1855<br>\$8.6851        |  |
| Totals   | 196.5595  | 193.5238  | 14.1341                    | 205.2603                     |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





199.14

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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 D         |           | Ratings         | Days       |
|--------------------------------|----------------------------|-------------------|-----------|-----------------|------------|
| 1055 Third Avenue              | 07/01/2009-06/30/2010      | Number of Beds:   | 180       | Superior:       | 0          |
| Daytona Beach FL 32117         | Days In CR 365             | Maximum:          | 65,700    | Standard:       | 184        |
| County: Volusia[64]            | First Used: <b>2011/01</b> | Max Annualized:   | 65,700    | Conditional:    | 0          |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient:    | 55,044    | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:         | 5,176     | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid:         | 43,691    | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2] | Medicaid Utilization       |                   | 79.37468% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 |                   | 83.78082% | Cost:           | 1.04491168 |
| Open Date: 10/1/1977           | Statewide Low Occupan      | cy Threshold:     | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 10/1/1977       | Medicaid Low Occupand      | cy Threshold:     | 41.94060% | DC FY Index:    | 1.16650000 |
| Entered Medicaid 10/1/1977     | Low Occupancy Adjustr      | ment Factor: 1    | 05.63128% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 7/1/1999    | Weighted Low Occ Adju      | ustment Factor: 1 | 00.00000% | DC Inflation:   | 1.02657523 |
| Previous Med # <b>206881</b>   |                            |                   |           |                 |            |
|                                |                            | 1 1 2             |           | PS Target:      | 1.02315072 |

|       |   | I                | Rate Calculations   |                     | ,        |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,547,289        | 3,989,473           | 1,585,740           | 657,550  | 0   | 7,780,052 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 35.4144          | 91.3111             | 36.2944             | 15.0500  |     | 178.0699  |
| 3     | Cost Per Diem Inflated                    | 37.0049          | 93.7377             | 37.9244             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 37.0049          | 93.7377             | 37.9244             | 15.0500  |     | 183.7170  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 56.5409          |                     | 44.2723             |          |     |           |
| 7     | Provider Target Rate                      | 57.8499          |                     | 45.2972             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 37.0049          | 93.7377             | 37.9244             | 13.6500  |     | 182.3170  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 3.0977              | 1.2533              |          |     |           |
| 14    | Prospective Per Diem 11                   | 37.0049          | 96.8354             | 39.1777             | 13.6500  |     | 186.6680  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





199.14

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Davtona Beach Health and Rehabilitation Center**

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:           | 1/1/1999  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1977/07   |
| Indexed Asset Value   | 5,498,648 |
| FRVS Base Asset:      | 3,068,148 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information        |           |          |  |  |  |  |
|-----------------------------|-----------|----------|--|--|--|--|
| Amount: <b>8,972,858.00</b> |           |          |  |  |  |  |
| Type:                       | Fixed [2] |          |  |  |  |  |
| < 60% of Base:              | False     |          |  |  |  |  |
| Interest Rate:              | 8.3000    | <b>%</b> |  |  |  |  |
| Chase Rate:                 | 8.0000    | <b>%</b> |  |  |  |  |
| Amortization Rate:          | 8.3000    | <b>%</b> |  |  |  |  |
| Interest Only:              | False     |          |  |  |  |  |
| Yearly Payment: 451,438     |           |          |  |  |  |  |

| Calculation of FRVS Per Diem |                |          |  |  |  |
|------------------------------|----------------|----------|--|--|--|
|                              | Total Amount   | Per Diem |  |  |  |
| 80% Capital(1):              | 4,398,918      | 7.6347   |  |  |  |
| 20% ROE(2):                  | 1,099,730      | 0.5870   |  |  |  |
| Insurance Cost(              | <b>39,153</b>  | 0.7113   |  |  |  |
| Taxes Cost(3):               | 101,095        | 1.8366   |  |  |  |
| Home Office(3)               | : 62,632       | 1.1379   |  |  |  |
| Replacement(38               | <b>402,404</b> | 0.0000   |  |  |  |
| Total FRVS PI                | D:             | 11.9075  |  |  |  |

- (1) 80% Capital (\$4,398,918) amortized at 8.3000% for 20 years Principal & Interest of \$451,438 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$7.6347
- (2) 20% ROE (\$1,099,730) times the ROE factor (0.031560) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.5870
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| ſ | Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---|---------------------|-------------|--------------------------|-----------|--|
|   | Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed      | 180         | Effective PBS Limitation | 5,130,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|
| Components   | mponents Cost FRVS MTA* Final Component           |   |                            |                               |  |  |  |  |
| Operating  | 37.0049   | 37.0049   | 2.7027                     | 34.3022                       |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 96.8354<br>39.1777<br>13.6500<br>0.0000<br>0.0000 | 96.8354<br>39.1777<br>11.9075<br>0.0000<br>0.0000 | 7.0724<br>2.8614<br>0.8697 | 89.7630<br>36.3163<br>11.0378 |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 100,000   | 1010077   |                            | \$19.0343<br>\$8.6851         |  |  |  |  |
| Totals   | 186.6680  | 184.9255  | 13.5062                    | 199.1387                      |  |  |  |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|



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## Florida Agency For Health Care Administration

206.99

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Life Care Center of Port St. Lucie**

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

| Provider Information           | Cost Report (CR)           | Patient Days                    | Ratings         | Days       |
|--------------------------------|----------------------------|---------------------------------|-----------------|------------|
| 3720 South Jennings Road       | 08/01/2009-07/31/2010      | Number of Beds: 123             | Superior:       | 0          |
| Port St Lucie FL 34952         | Days In CR 365             | Maximum: <b>44,895</b>          | Standard:       | 184        |
| County: St Lucie[56]           | First Used: <b>2011/01</b> | Max Annualized: 44,895          | Conditional:    |            |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient: 40,693           | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>19,107</b>         | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: <b>15,879</b>         | FY Index:       | 1.20943572 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 39.02145%                       | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 90.64038%                       | Cost:           | 1.04252585 |
| Open Date: 9/9/1999            | Statewide Low Occupan      | rey Threshold: <b>79.31440%</b> | Target:         | 1.01620550 |
| Acquired Date: 9/9/1999        | Medicaid Low Occupan       | cy Threshold: <b>41.94060%</b>  | DC FY Index:    | 1.16783181 |
| Entered Medicaid 9/9/1999      | Low Occupancy Adjusti      | ment Factor: 114.27985%         | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 9/9/1999    | Weighted Low Occ Adj       | ustment Factor: 100.0000%       | DC Inflation:   | 1.02540451 |
| Previous Med #                 |                            |                                 |                 |            |
|                                |                            |                                 | PS Target:      | 1.02315072 |

|       |  | -         | Rate Calculations |          | •        |     |           |
|-------|--|-----------|-------------------|----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct            | InDirect | Property | ROE | Totals    |
| 1     | Total Cost   | 717,627   | 1,401,177         | 854,455  | 404,597  | 0   | 3,377,856 |
| 1a    | Audit Adjustments  |           |                   |          |          |     |           |
| 2     | Cost Per Diem  | 45.1935   | 88.2409           | 53.8104  | 25.4800  |     | 212.7248  |
| 3     | Cost Per Diem Inflated   | 47.1154   | 90.4826           | 56.0987  |          |     |           |
| 4     | Low Occupancy Adjustment   |           |                   |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 47.1154   | 90.4826           | 56.0987  | 25.4800  |     | 219.1767  |
| 5a    | Interim Adjustment   |           |                   |          |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |                   |          |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 51.6858   |                   | 49.1810  |          |     |           |
| 7     | Provider Target Rate   | 52.8824   |                   | 50.3196  |          |     |           |
| 7a    | Interim Adjustment   |           |                   |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |                   |          |          |     |           |
| 8     | Cost Based Class Ceilings  | 51.5193   | 97.3713           | 64.0999  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 50.3378   |                   | 56.8989  |          |     |           |
| 10    | Target Rate Class Ceiling  | 51.1535   |                   | 57.8210  |          |     |           |
| 10a   | New Provider Target Limitation   |           |                   |          |          |     |           |
| 10b   | Base for line 10a  |           |                   |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 47.1154   | 90.4826           | 50.3196  | 13.6500  |     | 201.5676  |
| 12/13 | Medicaid Adjustment Rate   |           |                   |          |          |     |           |
| 14    | Prospective Per Diem 11  | 47.1154   | 90.4826           | 50.3196  | 13.6500  |     | 201.5676  |
| 15    | Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                   |          |          |     |           |





206.99

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Life Care Center of Port St. Lucie**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 1/1/1999  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1999/07   |
| Indexed Asset Value   | 5,733,938 |
| FRVS Base Asset:      | 4,778,058 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031040  |
|                       |           |

| Mortgage Information        |        |          |  |  |  |
|-----------------------------|--------|----------|--|--|--|
| Amount: <b>8,495,769.00</b> |        |          |  |  |  |
| Type: Variable [3]          |        |          |  |  |  |
| < 60% of Base:              | False  |          |  |  |  |
| Interest Rate:              | 7.2400 | <b>%</b> |  |  |  |
| Chase Rate:                 | 3.2500 | <b>%</b> |  |  |  |
| Amortization Rate:          | 5.2500 | <b>%</b> |  |  |  |
| Interest Only:              | False  |          |  |  |  |
| Yearly Payment: 370,        |        |          |  |  |  |

| Calculation of FRVS Per Diem |                     |          |  |
|------------------------------|---------------------|----------|--|
| -                            | Total Amount        | Per Diem |  |
| 80% Capital(1):              | 4,587,150           | 9.1800   |  |
| 20% ROE(2):                  | 1,146,788           | 0.8810   |  |
| Insurance Cost(3             | ): <b>24,561</b>    | 0.6036   |  |
| Taxes Cost(3):               | 92,894              | 2.2828   |  |
| Home Office(3):              | 42,324              | 1.0401   |  |
| Replacement(3&               | (4): <b>131,637</b> | 0.0000   |  |
| Total FRVS PD                | ):                  | 13.9875  |  |

- (1) 80% Capital (\$4,587,150) amortized at 5.2500% for 20 years Principal & Interest of \$370,923 divided by annual available days (44,895) divided by Occup. Adj. (0.9000) = \$9.1800
- (2) 20% ROE (\$1,146,788) times the ROE factor (0.031040) divided by annual available days (44,895) 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

| Γ | Dar Dad Standard Dat | armination | 77 1D D 10: 1 1          | 20.046    |  |
|---|----------------------|------------|--------------------------|-----------|--|
|   | Per Bed Standard Det | ermination | Used Per Bed Standard:   | 38,846    |  |
|   | Comparison Date:     | 1/1/1999   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed       | 123        | Effective PBS Limitation | 4,778,058 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |
|--|---|---|----------------------------|-------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |
| Operating  | 47.1154   | 47.1154   | 3.4411                     | 43.6743                       |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 90.4826<br>50.3196<br>13.6500<br>0.0000<br>0.0000 | 90.4826<br>50.3196<br>13.9875<br>0.0000<br>0.0000 | 6.6084<br>3.6751<br>1.0216 | 83.8742<br>46.6445<br>12.9659 |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 201 7/7/  | 201 0051  | 44.746                     | \$11.1450<br>\$8.6851         |
| Totals   | 201.5676  | 201.9051  | 14.7462                    | 206.9890                      |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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### Florida Agency For Health Care Administration

203.52

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Lakeshore Villas Health Care Center**

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

| Provider Information            | Cost Report (CR)                 | Patient Days           |       | Ratings         | Days       |
|---------------------------------|----------------------------------|------------------------|-------|-----------------|------------|
| 16002 Lakeshore Villas Drive    | 02/01/2009-01/31/2010            | Number of Beds: 179    | 9     | Superior:       | 0          |
| Tampa FL 33613                  | Days In CR 365                   | Maximum: 6             | 5,335 | Standard:       | 184        |
| County: Hillsborough[29]        | First Used: <b>2011/01</b>       | Max Annualized: 6      | 5,335 | Conditional:    | 0          |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>        | Total Patient: 5       | 8,163 | Total:          | 184        |
| Control Private Non-Profit [3]  | Unaudited [3]                    | Medicare:              | 9,881 | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False                | Medicaid: 3            | 6,415 | FY Index:       | 1.19550783 |
| Class at 1/94: North Large [2]  | Medicaid Utilization             | 62.60                  | 853%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                       | 89.02                  | 273%  | Cost:           | 1.05467147 |
| Open Date: 9/1/1986             | Statewide Low Occupan            | cy Threshold: 79.31    | 440%  | Target:         | 1.01620550 |
| Acquired Date: 9/1/1986         | Medicaid Low Occupan             | cy Threshold: 41.94    | 060%  | DC FY Index:    | 1.16066549 |
| Entered Medicaid 9/1/1986       | Low Occupancy Adjustment Factor: |                        | 031%  | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 7/1/1999     | Weighted Low Occ Adj             | ustment Factor: 100.00 | 000%  | DC Inflation:   | 1.03173568 |
| Previous Med # <b>209040</b>    |                                  |                        |       |                 |            |
|                                 |                                  |                        |       | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,848,518       | 2,829,503           | 1,965,864           | 896,901  | 0   | 7,540,786 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 50.7625         | 77.7016             | 53.9850             | 24.6300  |     | 207.0791  |
| 3     | Cost Per Diem Inflated                    | 53.5378         | 80.1675             | 56.9364             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 53.5378         | 80.1675             | 56.9364             | 24.6300  |     | 215.2717  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 49.3964         |                     | 46.1145             |          |     |           |
| 7     | Provider Target Rate                      | 50.5400         |                     | 47.1821             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383         | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921         |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666         |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 48.5666         | 80.1675             | 47.1821             | 13.6500  |     | 189.5662  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 1.1371              | 0.6693              |          |     |           |
| 14    | Prospective Per Diem 11                   | 48.5666         | 81.3046             | 47.8514             | 13.6500  |     | 191.3726  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





203.52

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Lakeshore Villas Health Care Center**

#### **FRVS**

FRVS Status as of this Semester:

On Payback FRV [3]

| Began FRVS:            |           |
|------------------------|-----------|
| Year of Phase-In/Full: |           |
| RS to Start Calcs:     | 1986/07   |
| Indexed Asset Value    | 7,431,112 |
| FRVS Base Asset:       | 2,801,043 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.030310  |
|                        |           |

| Mortgage Information    |                       |  |  |  |  |  |
|-------------------------|-----------------------|--|--|--|--|--|
| Mortgage III.           | Iomation              |  |  |  |  |  |
| Amount:                 | Amount: 17,754,294.00 |  |  |  |  |  |
| Type:                   | Fixed [2]             |  |  |  |  |  |
| < 60% of Base:          | False                 |  |  |  |  |  |
| Interest Rate:          | 7.3640 %              |  |  |  |  |  |
| Chase Rate:             | 7.7500 %              |  |  |  |  |  |
| Amortization Rate:      | 7.3640 %              |  |  |  |  |  |
| Interest Only:          | False                 |  |  |  |  |  |
| Yearly Payment: 568,782 |                       |  |  |  |  |  |

| Calculation of FRVS Per Diem |                      |          |  |  |
|------------------------------|----------------------|----------|--|--|
|                              | Total Amount         | Per Diem |  |  |
| 80% Capital(1):              | 5,944,890            | 9.6729   |  |  |
| 20% ROE(2):                  | 1,486,222            | 0.7661   |  |  |
| Insurance Cost(3             | <b>53,844</b>        | 0.9257   |  |  |
| Taxes Cost(3):               | 604                  | 0.0104   |  |  |
| Home Office(3)               | 65,482               | 1.1258   |  |  |
| Replacement(38               | (24): <b>118,728</b> | 0.0000   |  |  |
| Total FRVS PI                | <b>)</b> :           | 12.5009  |  |  |

- (1) 80% Capital (\$5,944,890) amortized at 7.3640% for 20 years Principal & Interest of \$568,782 divided by annual available days (65,335) divided by Occup. Adj. (0.9000) = \$9.6729
- (2) 20% ROE (\$1,486,222) times the ROE factor (0.030310) divided by annual available days (65,335) divided by Occup. Adj. (0.9000) = \$0.7661
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,737    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1986   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 3,448,440 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                               |  |
|--|---|--|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS   | MTA*                       | Final Component               |  |
| Operating  | 48.5666   | 48.5666  | 3.5471                     | 45.0195                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 81.3046<br>47.8514<br>13.6500<br>0.0000<br>0.0000 | 81.3046<br>47.8514<br>12.5009<br>0.0897<br>-0.0897 | 5.9381<br>3.4948<br>0.9969 | 75.3665<br>44.3566<br>12.6531 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |  |                            | \$17.4407<br>\$8.6851         |  |
| Totals   | 191.3726  | 190.2235   | 13.9769                    | 203.5215                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





192.87

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## 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 1                 | Days       |
|---|--|---|---------------------------|------------|
| 1650 Fouraker Road  | 09/01/2009-08/31/2010                  | Number of Beds: 120                             | Superior:                 | 0          |
| Jacksonville FL 32221                                     | Days In CR 365                         | Maximum: 43,800                                 | Standard:<br>Conditional: | 184<br>0   |
| County: <b>Duval[16]</b> Region: <b>North [1]</b> Area: 4 | First Used: 2011/07 Last Used: 2011/07 | Max Annualized: 43,800<br>Total Patient: 38,894 | Total:                    | 184        |
| Control Private For profit [1]                            | Unaudited [3]                          | Medicare: <b>7,618</b>                          | Inflati                   | on         |
| Current Class North Large [2]                             | Initial CR? False                      | Medicaid: <b>23,846</b>                         | FY Index:                 | 1.21220353 |
| Class at 1/94: North Large [2]                            | Medicaid Utilization                   | 61.31023%                                       | Semester Index:           | 1.26086800 |
| Operating Ex > 18 months [1]                              | Occupancy:                             | 88.79909%                                       | Cost:                     | 1.04014546 |
| Open Date: 7/20/1990                                      | Statewide Low Occupan                  | 2   | Target:                   | 1.01620550 |
| Acquired Date: 7/20/1990                                  | Medicaid Low Occupand                  | •   | DC FY Index:              | 1.16916514 |
| Entered Medicaid 8/10/1990                                | Low Occupancy Adjustr                  |   | DC Sem Index:             | 1.19750000 |
| Med # Active Date: 3/25/1999                              | Weighted Low Occ Adju                  | ustment Factor: <b>100.0000%</b>                | DC Inflation:             | 1.02423512 |
| Previous Med # 202550                                     |  |   | PS Target:                | 1.02315072 |
|   | Rate Ca                                | lculations                                      |                           |            |

|       | 1   | ]               | Rate Calculations   |                     | V.       |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,118,432       | 1,853,440           | 1,161,212           | 339,806  | 0   | 4,472,890 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 46.9023         | 77.7254             | 48.6963             | 14.2500  |     | 187.5740  |
| 3     | Cost Per Diem Inflated                    | 48.7852         | 79.6091             | 50.6512             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 48.7852         | 79.6091             | 50.6512             | 14.2500  |     | 193.2955  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 38.5205         |                     | 45.4658             |          |     |           |
| 7     | Provider Target Rate                      | 39.4123         |                     | 46.5184             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573         | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463         |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795         |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 39.4123         | 79.6091             | 46.5184             | 13.6500  |     | 179.1898  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 1.0129              | 0.5919              |          |     |           |
| 14    | Prospective Per Diem 11                   | 39.4123         | 80.6220             | 47.1103             | 13.6500  |     | 180.7946  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





192.87

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### W. JACKSONVILLE HEALTH AND REHAB CEI

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 8/10/1990 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1990/07   |
| Indexed Asset Value   | 5,515,832 |
| FRVS Base Asset:      | 3,620,880 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.030420  |
|                       |           |

| Mortgage Information        |              |          |  |  |  |
|-----------------------------|--------------|----------|--|--|--|
| Amount: <b>4,500,000.00</b> |              |          |  |  |  |
| Type:                       | Variable [3] |          |  |  |  |
| < 60% of Base:              | False        |          |  |  |  |
| Interest Rate:              | 5.7500       | <b>%</b> |  |  |  |
| Chase Rate:                 | 6.2500       | <b>%</b> |  |  |  |
| Amortization Rate:          | 5.7500       | <b>%</b> |  |  |  |
| Interest Only:              | False        |          |  |  |  |
| Yearly Payment:             | 371,767      |          |  |  |  |

| Calculation      | Calculation of FRVS Per Diem |          |  |  |  |  |
|------------------|------------------------------|----------|--|--|--|--|
|                  | Total Amount                 | Per Diem |  |  |  |  |
| 80% Capital(1):  | 4,412,666                    | 9.4309   |  |  |  |  |
| 20% ROE(2):      | 1,103,166                    | 0.8513   |  |  |  |  |
| Insurance Cost(3 | 3): <b>40,664</b>            | 1.0455   |  |  |  |  |
| Taxes Cost(3):   | 61,757                       | 1.5878   |  |  |  |  |
| Home Office(3):  | 15,872                       | 0.4081   |  |  |  |  |
| Replacement(38   | ( <del>2</del> 4): <b>0</b>  | 0.0000   |  |  |  |  |
| Total FRVS PI    | <b>)</b> :                   | 13.3236  |  |  |  |  |

- (1) 80% Capital (\$4,412,666) amortized at 5.7500% for 20 years Principal & Interest of \$371,767 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.4309
- (2) 20% ROE (\$1,103,166) times the ROE factor (0.030420) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8513
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 30,174    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1990    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120         | Effective PBS Limitation | 3,620,880 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |   |                            |                               |  |  |  |
| Operating  | 39.4123   | 39.4123   | 2.8785                     | 36.5338                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 80.6220<br>47.1103<br>13.6500<br>0.0000<br>0.0000 | 80.6220<br>47.1103<br>13.3236<br>0.0000<br>0.0000 | 5.8883<br>3.4407<br>0.9731 | 74.7337<br>43.6696<br>12.3505 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 100 7046  | 100 4702  | 42.4006                    | \$16.8949<br>\$8.6851         |  |  |  |
| Totals   | 180.7946  | 180.4682  | 13.1806                    | 192.8676                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





194.53

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Life Care Center of Winter Haven**

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

| Provider Information            | Cost Report (CR)           | Patient Days          |        | Ratings         | Days       |
|---------------------------------|----------------------------|-----------------------|--------|-----------------|------------|
| 1510 Cypress Gardens Boulev     | 08/01/2009-07/31/2010      | Number of Beds: 1     | 177    | Superior:       | 0          |
| Winter Haven FL 33884           | Days In CR 365             | Maximum:              | 64,605 | Standard:       | 184        |
| County: Polk[53]                | First Used: <b>2011/01</b> | Max Annualized:       | 64,605 | Conditional:    | 0          |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient:        | 60,810 | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare:             | 29,365 | Inflati         | on         |
| Current Class Central Large [6] | Initial CR? False          | Medicaid:             | 26,991 | FY Index:       | 1.20943572 |
| Class at 1/94: South Large [4]  | Medicaid Utilization       | 44.3                  | 38579% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 94.1                  | 12584% | Cost:           | 1.04252585 |
| Open Date: 11/3/1999            | Statewide Low Occupan      | cy Threshold: 79.3    | 31440% | Target:         | 1.01620550 |
| Acquired Date: 11/3/1999        | Medicaid Low Occupan       | cy Threshold: 41.9    | 94060% | DC FY Index:    | 1.16783181 |
| Entered Medicaid 11/3/1999      | Low Occupancy Adjusti      | ment Factor: 118.0    | 67434% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 11/3/1999    | Weighted Low Occ Adju      | ustment Factor: 100.0 | 00000% | DC Inflation:   | 1.02540451 |
| Previous Med #                  |                            |                       |        |                 |            |
|                                 |                            |                       |        | PS Target:      | 1.02315072 |

|       |   | ]         | Rate Calculations |           |          |     |           |
|-------|---|-----------|-------------------|-----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct            | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost  | 1,019,282 | 2,295,053         | 1,548,091 | 795,425  | 0   | 5,657,851 |
| 1a    | Audit Adjustments   |           |                   |           |          |     |           |
| 2     | Cost Per Diem   | 37.7638   | 85.0303           | 57.3558   | 29.4700  |     | 209.6199  |
| 3     | Cost Per Diem Inflated  | 39.3697   | 87.1905           | 59.7949   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |                   |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 39.3697   | 87.1905           | 59.7949   | 29.4700  |     | 215.8251  |
| 5a    | Interim Adjustment  |           |                   |           |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |                   |           |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 46.7440   |                   | 46.1145   |          |     |           |
| 7     | Provider Target Rate  | 47.8262   |                   | 47.1821   |          |     |           |
| 7a    | Interim Adjustment  |           |                   |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |                   |           |          |     |           |
| 8     | Cost Based Class Ceilings   | 49.6383   | 96.2960           | 61.3044   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 47.7921   |                   | 55.1439   |          |     |           |
| 10    | Target Rate Class Ceiling   | 48.5666   |                   | 56.0375   |          |     |           |
| 10a   | New Provider Target Limitation  |           |                   |           |          |     |           |
| 10b   | Base for line 10a   |           |                   |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 39.3697   | 87.1905           | 47.1821   | 13.6500  |     | 187.3923  |
| 12/13 | Medicaid Adjustment Rate  |           |                   |           |          |     |           |
| 14    | Prospective Per Diem 11   | 39.3697   | 87.1905           | 47.1821   | 13.6500  |     | 187.3923  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                   |           |          |     |           |





194.53

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Life Care Center of Winter Haven**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 11/3/1999 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1999/07   |
| Indexed Asset Value  | 8,083,494 |
| FRVS Base Asset:     | 6,875,742 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031040  |
|                      |           |

| Mortgage Information  |           |          |  |  |  |
|-----------------------|-----------|----------|--|--|--|
| Amount: 13,959,827.00 |           |          |  |  |  |
| Type:                 | Fixed [2] |          |  |  |  |
| < 60% of Base:        | False     |          |  |  |  |
| Interest Rate:        | 6.0500    | <b>%</b> |  |  |  |
| Chase Rate:           | 8.2500    | <b>%</b> |  |  |  |
| Amortization Rate:    | 6.0500    | <b>%</b> |  |  |  |
| Interest Only:        | False     |          |  |  |  |
| Yearly Payment:       | 558,202   |          |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |  |
|------------------------------|-----------|----------|--|--|--|--|
| Tota                         | al Amount | Per Diem |  |  |  |  |
| 80% Capital(1):              | 6,466,795 | 9.6003   |  |  |  |  |
| 20% ROE(2):                  | 1,616,699 | 0.8631   |  |  |  |  |
| Insurance Cost(3):           | 36,127    | 0.5941   |  |  |  |  |
| Taxes Cost(3):               | 183,880   | 3.0238   |  |  |  |  |
| Home Office(3):              | 57,464    | 0.9450   |  |  |  |  |
| Replacement(3&4):            | 108,679   | 0.0000   |  |  |  |  |
| Total FRVS PD:               |           | 15.0263  |  |  |  |  |

- (1) 80% Capital (\$6,466,795) amortized at 6.0500% for 20 years Principal & Interest of \$558,202 divided by annual available days (64,605) divided by Occup. Adj. (0.9000) = \$9.6003
- (2) 20% ROE (\$1,616,699) times the ROE factor (0.031040) divided by annual available days (64,605) divided by Occup. Adj. (0.9000) = \$0.8631
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 38,846    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1999   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 177        | Effective PBS Limitation | 6,875,742 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |  |  |
| Operating  | 39.3697   | 39.3697   | 2.8754                     | 36.4943                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 87.1905<br>47.1821<br>13.6500<br>0.0000<br>0.0000 | 87.1905<br>47.1821<br>15.0263<br>0.0000<br>0.0000 | 6.3680<br>3.4460<br>1.0975 | 80.8225<br>43.7361<br>13.9288 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$10.8643<br>\$8.6851         |  |  |  |
| Totals   | 187.3923  | 188.7686  | 13.7869                    | 194.5311                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





212.09

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Century Care Center.**

**Type of Cost Report:Prospective [3]** Type of Cost:Actual[2] Type of Rate:Prospective[1]

| <b>Type</b> | of Ownership: | : Private For <b>J</b> | profit [1] | CHOW Status based o | n this Cost Rep | ort: No Change[1] | L |
|-------------|---------------|------------------------|------------|---------------------|-----------------|-------------------|---|
|             |               |                        |            |                     |                 |                   |   |

| Type o | Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change[1] |                |               |            |               |           |               |               |            |
|--------|---|----------------|---------------|------------|---------------|-----------|---------------|---------------|------------|
|        | Provider Information  | Cost Repor     | t (CR)        |            | Patient Da    | ays       |               | Ratings       | Days       |
| 6020   | Industrial Blvd.  | 08/01/2009-07  | 7/31/2010     | Number     | of Beds:      | 88        |               | Superior:     | 0          |
| Cent   | tury FL 32535   | Days In CR     | 365           | Maximu     | n:            | 32,120    |               | Standard:     | 184        |
|        | y: Escambia[17]   | First Used:    | 2011/01       | Max Anr    | nualized:     | 32,120    |               | Conditional:  | 0          |
| Regio  | n: North [1] Area: 1  | Last Used:     | 2011/07       | Total Pat  | ient:         | 30,551    |               | Total:        | 184        |
| Contro | ol Private For profit [1]   | Unaudited [3]  |               | Medicare   | <b>:</b> :    | 3,047     |               | Inflati       | on         |
| Curre  | nt Class North Small [1]  | Initial CR? Fa | lse           | Medicaio   | l:            | 24,094    | FY            | Index:        | 1.20943572 |
| Class  | at 1/94: North Small [1]  | Medicaid U     | Jtilization   |            | 7             | 78.86485% | Sen           | nester Index: | 1.26086800 |
| Opera  | ting Ex $> 18$ months [1]   | Occupancy      | <i>r</i> :    |            | 9             | 95.11519% | Cos           | t:            | 1.04252585 |
| Open   | Date: 8/12/1994   | Statewide I    | Low Occupan   | cy Thresh  | old:          | 79.31440% | Tar           |               | 1.01620550 |
| Acqui  | red Date: <b>8/12/1994</b>  | Medicaid L     | Low Occupand  | cy Thresho | old: 4        | 11.94060% |               | FY Index:     | 1.16783181 |
| Entere | ed Medicaid <b>8/12/1994</b>  | Low Occup      | oancy Adjustn | nent Facto | r: <b>1</b> 1 | 19.92172% | DC Sem Index: |               | 1.19750000 |
|        | # Active Date: <b>2/29/2000</b>   | Weighted I     | Low Occ Adju  | ıstment Fa | ctor: 10      | 00.00000% |               | Inflation:    | 1.02540451 |
| Previo | ous Med # <b>211168</b>   |                |               |            |               |           |               |               |            |
|        |   |                |               |            |               |           | PS            | Target:       | 1.02315072 |
|        |   |                | Rate Cal      | lculations |               |           |               |               |            |
| Item   | Description   | Operatir       | ng Di         | rect       | InDirect      | Proper    | rty           | ROE           | Totals     |
| 1      | Total Cost  | 1,091,4        | 194 2,0       | 081,179    | 1,173,58      | 30 487.   | 663           | 0             | 4,833,916  |
| 1a     | Audit Adjustments   |                |               | *          | , ,           |           |               |               |            |

|       |   | ]                | Rate Calculations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,091,494        | 2,081,179           | 1,173,580           | 487,663  | 0   | 4,833,916 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 45.3015          | 86.3775             | 48.7084             | 20.2400  |     | 200.6274  |
| 3     | Cost Per Diem Inflated                    | 47.2280          | 88.5719             | 50.7798             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 47.2280          | 88.5719             | 50.7798             | 20.2400  |     | 206.8197  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 41.9439          |                     | 48.7271             |          |     |           |
| 7     | Provider Target Rate                      | 42.9149          |                     | 49.8552             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 53.6870          | 92.6766             | 66.4586             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 48.4247          |                     | 58.4725             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 49.2094          |                     | 59.8127             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 42.9149          | 88.5719             | 49.8552             | 13.6500  |     | 194.9920  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.8762              | 1.6189              |          |     |           |
| 14    | Prospective Per Diem 11                   | 42.9149          | 91.4481             | 51.4741             | 13.6500  |     | 199.4871  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





212.09

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Century Care Center.**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 8/12/1994 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1994/07   |
| Indexed Asset Value   | 3,334,139 |
| FRVS Base Asset:      | 2,367,400 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031040  |
|                       |           |

| Mortgage Information |   |  |  |  |
|----------------------|---|--|--|--|
| Amount: 2,207,800.00 |   |  |  |  |
| Fixed [2]            |   |  |  |  |
| False                |   |  |  |  |
| 10.0000              | <b>%</b>                                    |  |  |  |
| 6.0000               | <b>%</b>                                    |  |  |  |
| 9.0000               | <b>%</b>                                    |  |  |  |
| False                |   |  |  |  |
| 287,9                | 982   |  |  |  |
|                      | Fixed [2] False 10.0000 6.0000 9.0000 False |  |  |  |

| Calculation of FRVS Per Diem |                   |          |  |  |  |
|------------------------------|-------------------|----------|--|--|--|
|                              | Total Amount      | Per Diem |  |  |  |
| 80% Capital(1):              | 2,667,311         | 9.9620   |  |  |  |
| 20% ROE(2):                  | 666,828           | 0.7160   |  |  |  |
| Insurance Cost(              | 3): <b>43,429</b> | 1.4215   |  |  |  |
| Taxes Cost(3):               | 28,144            | 0.9212   |  |  |  |
| Home Office(3)               | 5,143             | 0.1683   |  |  |  |
| Replacement(38               | £4): <b>5,182</b> | 0.0000   |  |  |  |
| Total FRVS PI                | D:                | 13.1890  |  |  |  |

- (1) 80% Capital (\$2,667,311) amortized at 9.0000% for 20 years Principal & Interest of \$287,982 divided by annual available days (32,120) divided by Occup. Adj. (0.9000) = \$9.9620
- (2) 20% ROE (\$666,828) times the ROE factor (0.031040) divided by annual available days (32,120) divided by Occup. Adj. (0.9000) = \$0.7160
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 33,820    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1994   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 70         | Effective PBS Limitation | 2,367,400 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |  |  |
| Operating  | 42.9149   | 42.9149   | 3.1343                     | 39.7806                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 91.4481<br>51.4741<br>13.6500<br>0.0000<br>0.0000 | 91.4481<br>51.4741<br>13.1890<br>0.0000<br>0.0000 | 6.6789<br>3.7594<br>0.9633 | 84.7692<br>47.7147<br>12.2257 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.9146<br>\$8.6851         |  |  |  |
| Totals   | 199.4871  | 199.0261  | 14.5359                    | 212.0899                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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## Florida Agency For Health Care Administration

202.85

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### 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 D          | ays       | Ratings         | Days       |
|--------------------------------|----------------------------------|--------------------|-----------|-----------------|------------|
| 5386 Broad Steeet              | 08/01/2009-07/31/2010            | Number of Beds:    | 110       | Superior:       | 0          |
| Milton FL 32570                | Days In CR 365                   | Maximum:           | 40,150    | Standard:       | 184        |
| County: Santa Rosa[57]         | First Used: <b>2011/01</b>       | Max Annualized:    | 40,150    | Conditional:    | 0          |
| Region: North [1] Area: 1      | Last Used: <b>2011/07</b>        | Total Patient:     | 35,178    | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]                    | Medicare:          | 2,622     | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False                | Medicaid:          | 28,142    | FY Index:       | 1.20943572 |
| Class at 1/94: North Large [2] | Medicaid Utilization             | ,                  | 79.99886% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                       | :                  | 87.61644% | Cost:           | 1.04252585 |
| Open Date: 3/1/1971            | Statewide Low Occupar            | ncy Threshold:     | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 3/1/1971        | Medicaid Low Occupan             | cy Threshold:      | 41.94060% | DC FY Index:    | 1.16783181 |
| Entered Medicaid 1/1/1971      | Low Occupancy Adjustment Factor: |                    | 10.46726% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 2/29/2000   | Weighted Low Occ Adj             | ustment Factor: 10 | 00.00000% | DC Inflation:   | 1.02540451 |
| Previous Med # <b>203505</b>   |                                  |                    |           |                 |            |
|                                |                                  |                    |           | PS Target:      | 1.02315072 |

|       | Rate Calculations   |           |           |           |          |     |           |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost  | 1,122,238 | 2,462,872 | 1,295,904 | 379,073  | 0   | 5,260,087 |
| 1a    | Audit Adjustments   |           |           |           |          |     |           |
| 2     | Cost Per Diem   | 39.8777   | 87.5159   | 46.0488   | 13.4700  |     | 186.9124  |
| 3     | Cost Per Diem Inflated  | 41.5735   | 89.7392   | 48.0071   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 41.5735   | 89.7392   | 48.0071   | 13.4700  |     | 192.7898  |
| 5a    | Interim Adjustment  |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 36.1628   |           | 44.2723   |          |     |           |
| 7     | Provider Target Rate  | 37.0000   |           | 45.2972   |          |     |           |
| 7a    | Interim Adjustment  |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings   | 47.7573   | 95.2206   | 58.5089   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 45.2463   |           | 53.4956   |          |     |           |
| 10    | Target Rate Class Ceiling   | 45.9795   |           | 54.3625   |          |     |           |
| 10a   | New Provider Target Limitation  |           |           |           |          |     |           |
| 10b   | Base for line 10a   |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 37.0000   | 89.7392   | 45.2972   | 13.4700  |     | 185.5064  |
| 12/13 | Medicaid Adjustment Rate  |           | 3.0286    | 1.5287    |          |     |           |
| 14    | Prospective Per Diem 11   | 37.0000   | 92.7678   | 46.8259   | 13.4700  |     | 190.0637  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





202.85

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Santa Rosa Health & Rehabilitation Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1971/07   |
| Indexed Asset Value  | 3,294,047 |
| FRVS Base Asset:     | 1,673,412 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031040  |
|                      |           |

| Mortgage Information    |               |          |  |  |
|-------------------------|---------------|----------|--|--|
|                         |               |          |  |  |
| Amount:                 | 815,000       | 0.00     |  |  |
| Type:                   | pe: Fixed [2] |          |  |  |
| < 60% of Base:          | True          |          |  |  |
| Interest Rate:          | 8.2700        | <b>%</b> |  |  |
| Chase Rate:             | 12.5000       | <b>%</b> |  |  |
| Amortization Rate:      | 12.5000       | <b>%</b> |  |  |
| Interest Only:          | True          |          |  |  |
| Yearly Payment: 327,632 |               |          |  |  |
|                         |               |          |  |  |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |  |
|-----------------|------------------------------|----------|--|--|--|
|                 | Total Amount                 | Per Diem |  |  |  |
| 80% Capital(1): | 2,635,238                    | 9.0669   |  |  |  |
| 20% ROE(2):     | 658,809                      | 0.5659   |  |  |  |
| Insurance Cost( | 3): <b>52,487</b>            | 1.4920   |  |  |  |
| Taxes Cost(3):  | 21,202                       | 0.6027   |  |  |  |
| Home Office(3)  | 5,892                        | 0.1675   |  |  |  |
| Replacement(38  | &4): <b>11,994</b>           | 0.0000   |  |  |  |
| Total FRVS P    | D:                           | 11.8950  |  |  |  |

- (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 (0.031040) divided by annual available days (40,150) divided by Occup. Adj. (0.9000) = \$0.5659
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Ì | Per Bed Standard Det | ermination | Used Per Bed Standard:          | 28,500    | - |
|---|----------------------|------------|---------------------------------|-----------|---|
|   | Comparison Date:     | 10/1/1985  | Current RS PBS:                 | 49,593    |   |
|   | Comparison Bed       | 120        | <b>Effective PBS Limitation</b> | 3,420,000 |   |

| (  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |  |
| Operating  | 37.0000   | 37.0000   | 2.7023                     | 34.2977                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 92.7678<br>46.8259<br>13.4700<br>0.0000<br>0.0000 | 92.7678<br>46.8259<br>11.8950<br>0.0000<br>0.0000 | 6.7753<br>3.4199<br>0.8688 | 85.9925<br>43.4060<br>11.0262 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$19.4440<br>\$8.6851         |  |  |
| Totals   | 190.0637  | 188.4887  | 13.7663                    | 202.8515                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



DC Sem Index:

DC Inflation:

100.00000%

1.19750000

1.02540451

Med # Active Date:

Previous Med#

## Florida Agency For Health Care Administration

217.03

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Sandy Ridge Care Center**

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

| Provider Information           | Cost Report (CR)                    | Patient Days                   | Ratings Days                |
|--------------------------------|-------------------------------------|--------------------------------|-----------------------------|
| 5360 Glover Lane               | 08/01/2009-07/31/2010               | Number of Beds: <b>60</b>      | Superior: 0                 |
| Milton FL 32570                | Days In CR 365                      | Maximum: <b>21,900</b>         | Standard: 184               |
| County: Santa Rosa[57]         | First Used: <b>2011/01</b>          | Max Annualized: 21,900         | Conditional: 0              |
| Region: North [1] Area: 1      | Last Used: <b>2011/07</b>           | Total Patient: 19,896          | Total: 184                  |
| Control Private For profit [1] | Unaudited [3]                       | Medicare: <b>1,939</b>         | Inflation                   |
| Current Class North Small [1]  | Initial CR? False                   | Medicaid: <b>15,022</b>        | FY Index: <b>1.20943572</b> |
| Class at 1/94: North Small [1] | Medicaid Utilization                | 75.50261%                      | Semester Index: 1.26086800  |
| Operating Ex > 18 months [1]   | Occupancy:                          | 90.84932%                      | Cost: 1.04252585            |
| Open Date: 9/1/1985            | Statewide Low Occupan               | cy Threshold: <b>79.31440%</b> | Target: 1.01620550          |
| Acquired Date: 9/1/1985        | te: 9/1/1985 Medicaid Low Occupance |                                | DC FY Index: 1.16783181     |
| Entered Medicaid 4/24/1987     | Low Occupancy Adjustr               | ment Factor: 114.54328%        | DC Sem Index: 1.10765161    |

Weighted Low Occ Adjustment Factor:

| Previo | ous Med # 209465                         |            |           |          | PS       | Target: | 1.02315072 |
|--------|--|------------|-----------|----------|----------|---------|------------|
|        | Rate Calculations                        |            |           |          |          |         |            |
| Item   | Description                              | Operating  | Direct    | InDirect | Property | ROE     | Totals     |
| 1      | Total Cost                               | 716,230    | 1,333,431 | 784,875  | 195,887  | 0       | 3,030,423  |
| 1a     | Audit Adjustments                        |            |           |          |          |         |            |
| 2      | Cost Per Diem                            | 47.6787    | 88.7652   | 52.2484  | 13.0400  |         | 201.7323   |
| 3      | Cost Per Diem Inflated                   | 49.7063    | 91.0202   | 54.4703  |          |         |            |
| 4      | Low Occupancy Adjustment                 |            |           |          |          |         |            |
| 5      | Occupancy Adjusted/Inflated Per Diem     | 49.7063    | 91.0202   | 54.4703  | 13.0400  |         | 208.2368   |
| 5a     | Interim Adjustment                       |            |           |          |          |         |            |
| 5b     | Interim Adjusted Per Diem                |            |           |          |          |         |            |
| 6      | Prior Semester: Provider Target Base     | 41.0159    |           | 49.1827  |          |         |            |
| 7      | Provider Target Rate                     | 41.9654    |           | 50.3213  |          |         |            |
| 7a     | Interim Adjustment                       |            |           |          |          |         |            |
| 7b     | Interim Adjusted Provider Target Rate    |            |           |          |          |         |            |
| 8      | Cost Based Class Ceilings                | 53.6870    | 92.6766   | 66.4586  | 13.6500  |         |            |
| 9      | Prior Semester: Class Ceiling Target Bas | se 48.4247 |           | 58.4725  |          |         |            |
| 10     | Target Rate Class Ceiling                | 49.2094    |           | 59.8127  |          |         |            |
| 10a    | New Provider Target Limitation           |            |           |          |          |         |            |
| 10b    | Base for line 10a                        |            |           |          |          |         |            |
| 11     | Lesser of 5,7,8,10, 10a                  | 41.9654    | 91.0202   | 50.3213  | 13.0400  |         | 196.3469   |
| 12/13  | Medicaid Adjustment Rate                 |            | 2.6114    | 1.4437   |          |         |            |
| 14     | Prospective Per Diem 11                  | 41.9654    | 93.6316   | 51.7650  | 13.0400  |         | 200.4020   |
| 15     | 11 1 10 4 11 10 7/1/2000                 |            |           |          |          |         |            |

Provider has submitted Supplemental Schedule.

2/29/2000

209465





217.03

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Sandy Ridge Care Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 2/29/2000 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1985/07   |
| Indexed Asset Value   | 2,792,147 |
| FRVS Base Asset:      | 1,695,540 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031040  |
|                       |           |

| Mortgage Int            | formation            |          |  |  |
|-------------------------|----------------------|----------|--|--|
| Amount:                 | Amount: 1,650,000.00 |          |  |  |
| Type:                   | Fixed [2]            |          |  |  |
| < 60% of Base:          | False                |          |  |  |
| Interest Rate:          | 10.4310              | <b>%</b> |  |  |
| Chase Rate:             | 9.0000               | <b>%</b> |  |  |
| Amortization Rate:      | 10.4310              | <b>%</b> |  |  |
| Interest Only:          | False                |          |  |  |
| Yearly Payment: 266,371 |                      |          |  |  |
|                         |                      |          |  |  |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |  |  |
|-----------------|------------------------------|----------|--|--|--|--|
|                 | Total Amount                 | Per Diem |  |  |  |  |
| 80% Capital(1): | 2,233,718                    | 13.5145  |  |  |  |  |
| 20% ROE(2):     | 558,429                      | 0.8794   |  |  |  |  |
| Insurance Cost( | (3): <b>29,677</b>           | 1.4916   |  |  |  |  |
| Taxes Cost(3):  | 17,738                       | 0.8915   |  |  |  |  |
| Home Office(3)  | 3,324                        | 0.1671   |  |  |  |  |
| Replacement(38  | <b>28,691</b>                | 0.0000   |  |  |  |  |
| Total FRVS P    | D:                           | 16.9441  |  |  |  |  |

- (1) 80% Capital (\$2,233,718) amortized at 10.4310% for 20 years Principal & Interest of \$266,371 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$13.5145
- (2) 20% ROE (\$558,429) times the ROE factor (0.031040) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.8794
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,259    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60         | Effective PBS Limitation | 1,695,540 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |  |
| Operating  | 41.9654   | 41.9654   | 3.0650                     | 38.9004                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 93.6316<br>51.7650<br>13.0400<br>0.0000<br>0.0000 | 93.6316<br>51.7650<br>16.9441<br>0.0000<br>0.0000 | 6.8384<br>3.7807<br>1.2375 | 86.7932<br>47.9843<br>15.7066 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 200 4020  | 204 2061  | 14.0217                    | \$18.9624<br>\$8.6851         |  |  |
| Totals   | 200.4020  | 204.3061  | 14.9216                    | 217.0320                      |  |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|



NAME OF THE PARTY 
### Florida Agency For Health Care Administration

179.50

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Westminster Care of Clermont**

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

| Provider Information           | Cost Report (CR)           | Patient Days            | Ratings Days                      |
|--------------------------------|----------------------------|-------------------------|-----------------------------------|
| 151 East Minnehaha Ave         | 02/01/2009-01/31/2010      | Number of Beds: 182     | Superior: 0                       |
| Clermont FL 34711              | Days In CR 365             | Maximum: <b>66,430</b>  | Standard: 184                     |
| County: Lake[35]               | First Used: <b>2010/07</b> | Max Annualized: 66,430  | Conditional: 0                    |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>  | Total Patient: 60,726   | Total: <b>184</b>                 |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare: <b>9,880</b>  | Inflation                         |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: <b>43,665</b> | FY Index: <b>1.19550783</b>       |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 71.90495%               | Semester Index: <b>1.26086800</b> |
| Operating Ex > 18 months [1]   | Occupancy:                 | 91.41352%               | Cost: 1.05467147                  |

Open Date: 1/1/1968 Statewide Low Occupancy Threshold: 79.31440% Target: 1.01620550 Acquired Date: 7/1/1981 Medicaid Low Occupancy Threshold: 41.94060% DC FY Index: 1.16066549 115.25463% **Entered Medicaid** 7/1/1981 Low Occupancy Adjustment Factor: **DC Sem Index:** 1.19750000 9/29/1999 Weighted Low Occ Adjustment Factor: 100.00000% Med # Active Date: DC Inflation: 1.03173568 Previous Med# 212539 **PS Target:** 1.02315072

|       |   |                 | D + G 1 1 + 1       |                     |          | 8   | 1.02010072 |
|-------|---|-----------------|---------------------|---------------------|----------|-----|------------|
|       |   |                 | 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             | 7.5900   |     | 157.9933   |
| 3     | Cost Per Diem Inflated                    | 41.5045         | 79.6552             | 35.6957             |          |     |            |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |            |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 41.5045         | 79.6552             | 35.6957             | 7.5900   |     | 164.4454   |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |            |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |            |
| 6     | Prior Semester: Provider Target Base      | 36.1628         |                     | 44.2723             |          |     |            |
| 7     | Provider Target Rate                      | 37.0000         |                     | 45.2972             |          |     |            |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |            |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |            |
| 8     | Cost Based Class Ceilings                 | 47.7573         | 95.2206             | 58.5089             | 13.6500  |     |            |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463         |                     | 53.4956             |          |     |            |
| 10    | Target Rate Class Ceiling                 | 45.9795         |                     | 54.3625             |          |     |            |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |            |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |            |
| 11    | Lesser of 5,7,8,10, 10a                   | 37.0000         | 79.6552             | 35.6957             | 7.5900   |     | 159.9409   |
| 12/13 | Medicaid Adjustment Rate                  |                 | 1.9629              | 0.8797              |          |     |            |
| 14    | Prospective Per Diem 11                   | 37.0000         | 81.6181             | 36.5754             | 7.5900   |     | 162.7835   |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |            |





179.50

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Westminster Care of Clermont**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 3/1/1987  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1981/07   |
| Indexed Asset Value   | 6,628,763 |
| FRVS Base Asset:      | 2,631,593 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.030310  |
|                       |           |

| Mortgage In:         | Mortgage Information |          |  |  |  |
|----------------------|----------------------|----------|--|--|--|
| Amount: 2,153,991.00 |                      |          |  |  |  |
| Type:                | Variable [3          | 1        |  |  |  |
| < 60% of Base:       | False                |          |  |  |  |
| Interest Rate:       | 6.2600               | <b>%</b> |  |  |  |
| Chase Rate:          | 8.5000               | <b>%</b> |  |  |  |
| Amortization Rate:   | 6.2600               | <b>%</b> |  |  |  |
| Interest Only:       | False                |          |  |  |  |
| Yearly Payment:      | 465,5                | 505      |  |  |  |

| Calculation of FRVS Per Diem |            |          |  |  |  |
|------------------------------|------------|----------|--|--|--|
| To                           | tal Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 5,303,010  | 7.7861   |  |  |  |
| 20% ROE(2):                  | 1,325,753  | 0.6721   |  |  |  |
| Insurance Cost(3):           | 99,784     | 1.6432   |  |  |  |
| Taxes Cost(3):               | 0          | 0.0000   |  |  |  |
| Home Office(3):              | 0          | 0.0000   |  |  |  |
| Replacement(3&4)             | 336,855    | 0.0000   |  |  |  |
| Total FRVS PD:               |            | 10.1014  |  |  |  |

- (1) 80% Capital (\$5,303,010) amortized at 6.2600% for 20 years Principal & Interest of \$465,505 divided by annual available days (66,430) divided by Occup. Adj. (0.9000) = \$7.7861
- (2) 20% ROE (\$1,325,753) times the ROE factor (0.030310) divided by annual available days (66,430) divided by Occup. Adj. (0.9000) = \$0.6721
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 142        | Effective PBS Limitation | 4,047,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                              |  |  |
|--|--|---|----------------------------|------------------------------|--|--|
| Components   | Cost FRVS MTA* Final Component                   |   |                            |                              |  |  |
| Operating  | 37.0000  | 37.0000   | 2.7023                     | 34.2977                      |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 81.6181<br>36.5754<br>7.5900<br>0.0000<br>0.0000 | 81.6181<br>36.5754<br>10.1014<br>0.0000<br>0.0000 | 5.9610<br>2.6713<br>0.7378 | 75.6571<br>33.9041<br>9.3636 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 162 7027   | 1/7 20 10   |                            | \$17.5917<br>\$8.6851        |  |  |
| Totals   | 162.7835   | 165.2949  | 12.0724                    | 179.4993                     |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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### Florida Agency For Health Care Administration

229.26

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

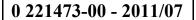
#### Calusa Harbour

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| <b>Type of Ownership:</b> 1 | Private For profit [1] | CHOW Status based on t | this Cost Report: No Change[1] |
|-----------------------------|------------------------|------------------------|--------------------------------|
|                             |                        |                        |                                |

| Type of C  | ownership: Private For pro   | ուլդ շոշ    | w Status    | Daseu u    | in this Co | st Keport   | : No Chang |          |               |            |
|------------|------------------------------|-------------|-------------|------------|------------|-------------|------------|----------|---------------|------------|
| P          | Provider Information         | Cost F      | Report (CR  | .)         |            | Patient D   | ays        |          | Ratings       | Days       |
| 2525 Ea    | ast First St                 | 01/01/201   | 10-12/31/2  | 2010       | Number of  | of Beds:    | 60         |          | Superior:     | 0          |
| Ft. Mye    | ers FL 33901                 | Days In CR  |             | 365        | Maximur    | n:          | 21,90      | )        | Standard:     | 184        |
| County:    | Lee[36]                      | First Used: | 2011        | <b>/07</b> | Max Ann    | ualized:    | 21,90      | )        | Conditional:  | 0          |
| Region: S  | South[2] Area: 8             | Last Used:  | 2011        | <b>/07</b> | Total Pat  | ient:       | 20,16      | 5        | Total:        | 184        |
| Control    | Private For profit [1]       | Unaudited   | [3]         |            | Medicare   | <b>:</b> :  | 9,41       |          | Inflati       | ion        |
| Current C  | Class South Small [3]        | Initial CR? | False       |            | Medicaid   | l:          | 5,82       | FY       | Index:        | 1.22078676 |
| Class at 1 | 1/94: <b>South Small [3]</b> | Medic       | aid Utiliza | ition      |            |             | 28.86542%  | o Ser    | nester Index: | 1.26086800 |
| Operating  | g Ex > <b>18 months</b> [1]  | Occup       | ancy:       |            |            |             | 92.08219%  | o Cos    | st·           | 1.03283230 |
| Open Dat   | te: 6/1/1984                 | Statev      | vide Low (  | Occupan    | cy Thresho | old:        | 79.31440%  | <u>'</u> | get:          | 1.01620550 |
| Acquired   | Date: 6/1/1984               | Medic       | aid Low C   | ccupan     | cy Thresho | old:        | 41.94060%  | ′.       | FY Index:     | 1.17400000 |
| Entered N  | Medicaid <b>6/1/1984</b>     | Low C       | Occupancy   | Adjustr    | nent Facto | r: <b>1</b> | 16.09770%  | <u>`</u> | Sem Index:    | 1.19750000 |
| Med # Ac   | ctive Date: <b>4/23/1999</b> | Weigh       | nted Low C  | occ Adju   | ıstment Fa | ctor: 1     | 00.00000%  | 'n       | Inflation:    |            |
| Previous   | Med # <b>210935</b>          |             |             |            |            |             |            |          |               | 1.02001704 |
|            |                              |             |             |            |            |             |            | PS       | Target:       | 1.02315072 |
|            |                              |             | ]           | Rate Cal   | lculations |             |            |          |               |            |
| Item       | Description                  | Op          | erating     | Di         | rect       | InDirec     | et Pro     | erty     | ROE           | Totals     |
|            |                              |             |             |            |            |             | *          |          |               |            |

|       | Rate Calculations                         |                  |                     |                     |          |        |           |
|-------|---|------------------|---------------------|---------------------|----------|--------|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE    | Totals    |
| 1     | Total Cost                                | 341,261          | 516,498             | 373,890             | 98,433   | 33,825 | 1,363,907 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |        |           |
| 2     | Cost Per Diem                             | 58.6258          | 88.7301             | 64.2312             | 16.9100  | 5.8109 | 234.3079  |
| 3     | Cost Per Diem Inflated                    | 60.5506          | 90.5062             | 66.3401             |          |        |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |        |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 60.5506          | 90.5062             | 66.3401             | 16.9100  | 5.8109 | 240.1178  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |        |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |        |           |
| 6     | Prior Semester: Provider Target Base      | 81.8300          |                     | 60.6198             |          |        |           |
| 7     | Provider Target Rate                      | 83.7244          |                     | 62.0232             |          |        |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |        |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |        |           |
| 8     | Cost Based Class Ceilings                 | 59.2863          | 102.7706            | 78.6955             | 13.6500  |        |           |
| 9     | Prior Semester: Class Ceiling Target Base | 60.7984          |                     | 70.2905             |          |        |           |
| 10    | Target Rate Class Ceiling                 | 61.7837          |                     | 71.4296             |          |        |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |        |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |        |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 59.2863          | 90.5062             | 62.0232             | 13.6500  | 5.8109 | 231.2766  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |        |           |
| 14    | Prospective Per Diem 11                   | 59.2863          | 90.5062             | 62.0232             | 13.6500  | 5.8109 | 231.2766  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | mary Limitations no | ot applied after 7/ | 1/2002   |        |           |





229.26

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| Calusa | Harbour |
|--------|---------|
|--------|---------|

**FRVS** 

FRVS Status as of this Semester:

On Payback FRV [3]

| Began FRVS:             |           |
|-------------------------|-----------|
| Year of Phase-In/ Full: |           |
| RS to Start Calcs:      | 1984/01   |
| Indexed Asset Value     | 1,945,611 |
| FRVS Base Asset:        | 1,177,008 |
| Occup Adj Factor:       | 0.9000    |
| ROE Factor              | 0.027600  |
|                         |           |

| Mortgage Information        |          |  |  |  |  |
|-----------------------------|----------|--|--|--|--|
| Amount: <b>2,120,000.00</b> |          |  |  |  |  |
| Type: Variable [3]          |          |  |  |  |  |
| < 60% of Base:              | False    |  |  |  |  |
| Interest Rate: 8.2640       |          |  |  |  |  |
| Chase Rate:                 | 8.0000 % |  |  |  |  |
| Amortization Rate:          | 8.2640 % |  |  |  |  |
| Interest Only:              | False    |  |  |  |  |
| Yearly Payment: 159,31      |          |  |  |  |  |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |  |
|-----------------|------------------------------|----------|--|--|--|
|                 | Total Amount                 | Per Diem |  |  |  |
| 80% Capital(1): | 1,556,489                    | 8.0828   |  |  |  |
| 20% ROE(2):     | 389,122                      | 0.5449   |  |  |  |
| Insurance Cost( | 3): <b>23,375</b>            | 1.1591   |  |  |  |
| Taxes Cost(3):  | 17,213                       | 0.8536   |  |  |  |
| Home Office(3)  | : <b>47,843</b>              | 2.3725   |  |  |  |
| Replacement(38  | &4): <b>1,309,033</b>        | 0.0000   |  |  |  |
| Total FRVS Pl   | D:                           | 13.0129  |  |  |  |

- (1) 80% Capital (\$1,556,489) amortized at 8.2640% for 20 years Principal & Interest of \$159,312 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$8.0828
- (2) 20% ROE (\$389,122) times the ROE factor (0.027600) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.5449
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| <u> </u>            |             | 1 ,                      |           |  |
|---------------------|-------------|--------------------------|-----------|--|
| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 100         | Effective PBS Limitation | 2,850,000 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS    |  |   |  |  |  |  |  |
|--|--|--|---|--|--|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component          |  |   |  |  |  |  |  |
| Operating  | 59.2863  | 59.2863  | 4.3300  | 54.9563  |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 90.5062<br>62.0232<br>13.6500<br>5.8109<br>-5.4087 | 90.5062<br>62.0232<br>13.0129<br>5.4087<br>-5.4087 | 6.6101<br>4.5299<br>0.9969<br>0.4244<br>-0.3950 | 83.8961<br>57.4933<br>12.6531<br>5.3865<br>-5.0137 |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |  |   | \$11.2051<br>\$8.6851                              |  |  |  |  |
| Totals   | 225.8679   | 224.8286   | 16.4963   | 229.2618   |  |  |  |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|





195.64

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Delanev Park 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       |
|---------------------------------|----------------------------|--------------------------------|-----------------|------------|
| 215 Annie St                    | 02/01/2010-12/31/2010      | Number of Beds: <b>60</b>      | Superior:       | 0          |
| Orlando FL 32806                | Days In CR 334             | Maximum: <b>20,040</b>         | Standard:       | 184        |
| County: Orange[48]              | First Used: <b>2011/07</b> | Max Annualized: 21,900         |                 | 0          |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient: 18,279          | Total:          | 184        |
| Control Private Non-Profit [3]  | Unaudited [3]              | Medicare: <b>4,792</b>         | Inflati         | ion        |
| Current Class Central Small [5] | Initial CR? False          | Medicaid: <b>9,572</b>         | FY Index:       | 1.22248089 |
| Class at 1/94: North Small [1]  | Medicaid Utilization       | 52.36610%                      | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 91.21258%                      | Cost:           | 1.03140099 |
| Open Date: 7/1/1992             | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b> | Target:         | 1.01620550 |
| Acquired Date: <b>7/1/1992</b>  | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b> | DC FY Index:    | 1.17483274 |
| Entered Medicaid 3/30/1993      | Low Occupancy Adjustr      | ment Factor: 115.00129%        | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 9/29/1999    | Weighted Low Occ Adju      | ustment Factor: 100.0000%      | DC Inflation:   | 1.01929403 |
| Previous Med # 213268           |                            |                                | PS Target:      | 1.01929403 |
|                                 |                            |                                | 15 Tanget.      | 1.02313072 |

| Rate Calculations |  |           |         |          |          |     |           |
|-------------------|--|-----------|---------|----------|----------|-----|-----------|
| Item              | Description  | Operating | Direct  | InDirect | Property | ROE | Totals    |
| 1                 | Total Cost   | 377,118   | 721,832 | 509,904  | 163,011  | 0   | 1,771,865 |
| 1a                | Audit Adjustments  |           |         |          |          |     |           |
| 2                 | Cost Per Diem  | 39.3980   | 75.4108 | 53.2704  | 17.0300  |     | 185.1092  |
| 3                 | Cost Per Diem Inflated   | 40.6351   | 76.8658 | 54.9431  |          |     |           |
| 4                 | Low Occupancy Adjustment   |           |         |          |          |     |           |
| 5                 | Occupancy Adjusted/Inflated Per Diem   | 40.6351   | 76.8658 | 54.9431  | 17.0300  |     | 189.4740  |
| 5a                | Interim Adjustment   |           |         |          |          |     |           |
| 5b                | Interim Adjusted Per Diem  |           |         |          |          |     |           |
| 6                 | Prior Semester: Provider Target Base   | 45.5197   |         | 53.6513  |          |     |           |
| 7                 | Provider Target Rate   | 46.5735   |         | 54.8934  |          |     |           |
| 7a                | Interim Adjustment   |           |         |          |          |     |           |
| 7b                | Interim Adjusted Provider Target Rate  |           |         |          |          |     |           |
| 8                 | Cost Based Class Ceilings  | 56.4866   | 97.7236 | 72.5771  | 13.6500  |     |           |
| 9                 | Prior Semester: Class Ceiling Target Base  | 54.6049   |         | 64.3815  |          |     |           |
| 10                | Target Rate Class Ceiling  | 55.4898   |         | 65.4248  |          |     |           |
| 10a               | New Provider Target Limitation   |           |         |          |          |     |           |
| 10b               | Base for line 10a  |           |         |          |          |     |           |
| 11                | Lesser of 5,7,8,10, 10a  | 40.6351   | 76.8658 | 54.8934  | 13.6500  |     | 186.0443  |
| 12/13             | Medicaid Adjustment Rate   |           | 0.2046  | 0.1461   |          |     |           |
| 14                | Prospective Per Diem 11  | 40.6351   | 77.0704 | 55.0395  | 13.6500  |     | 186.3950  |
| 15                | Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |         |          |          |     |           |





195.64

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Delanev Park Health and Rehabilitation Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 3/30/1993 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 11:       |
| RS to Start Calcs:    | 1992/07   |
| Indexed Asset Value   | 2,871,449 |
| FRVS Base Asset:      | 1,896,540 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.026930  |
|                       |           |

| Mortgage Information    |          |          |  |  |
|-------------------------|----------|----------|--|--|
| Amount:                 |          | 0.00     |  |  |
| Type:                   | None [1] |          |  |  |
| < 60% of Base:          | True     |          |  |  |
| Interest Rate:          | 8.5000   | <b>%</b> |  |  |
| Chase Rate:             | 8.5000   | <b>%</b> |  |  |
| Amortization Rate:      | 8.5000   | <b>%</b> |  |  |
| Interest Only:          | True     |          |  |  |
| Yearly Payment: 193,505 |          |          |  |  |

| Calculation of FRVS Per Diem |                            |          |  |  |
|------------------------------|----------------------------|----------|--|--|
|                              | Total Amount               | Per Diem |  |  |
| 80% Capital(1):              | 2,297,159                  | 9.8176   |  |  |
| 20% ROE(2):                  | 574,290                    | 0.7847   |  |  |
| Insurance Cost(              | (3): <b>27,510</b>         | 1.5050   |  |  |
| Taxes Cost(3):               | 2,078                      | 0.1137   |  |  |
| Home Office(3)               | ): 0                       | 0.0000   |  |  |
| Replacement(38               | <b>§</b> 4): <b>92,086</b> | 0.0000   |  |  |
| Total FRVS P                 | D:                         | 12.2210  |  |  |

- (1) 80% Capital (\$2,297,159) amortized at 8.5000% for 20 years Interest of \$193,505 divided by annual available days
- (21,900) divided by Occup. Adj. (0.9000) = \$9.8176
- (2) 20% ROE (\$574,290) times the ROE factor (0.026930) divided by annual available days (21,900) 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 De | termination | Used Per Bed Standard:   | 31,609    |
|---------------------|-------------|--------------------------|-----------|
| Comparison Date:    | 1/1/1992    | Current RS PBS:          | 49,593    |
| Comparison Bed      | 60          | Effective PBS Limitation | 1,896,540 |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 40.6351   | 40.6351   | 2.9678                     | 37.6673                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 77.0704<br>55.0395<br>13.6500<br>0.0000<br>0.0000 | 77.0704<br>55.0395<br>12.2210<br>0.0000<br>0.0000 | 5.6289<br>4.0198<br>0.8926 | 71.4415<br>51.0197<br>11.3284 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$15.5020<br>\$8.6851         |  |
| Totals   | 186.3950  | 184.9660  | 13.5091                    | 195.6440                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





212.77

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Regents Park at Aventura

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

| Type of Ownership. I fivate for pro | III [1] CITO W Status Dascu ( | on this Cost Report. 140 | Change |                            |            |
|-------------------------------------|-------------------------------|--------------------------|--------|----------------------------|------------|
| Provider Information                | Cost Report (CR)              | Patient Days             |        | Ratings                    | Days       |
| 18905 NE 25th Avenue                | 09/01/2009-08/31/2010         | Number of Beds: 18       | 80     | Superior:                  | 0          |
| North Miami Beach FL 33180          | Days In CR 365                | Maximum:                 | 65,700 | Standard:                  | 184        |
| County: Dade[13]                    | First Used: <b>2011/07</b>    | Max Annualized:          | 65,700 | Conditional:               | 0          |
| Region: South[2] Area: 11           | Last Used: <b>2011/07</b>     | Total Patient:           | 61,262 | Total:                     | 184        |
| Control Private For profit [1]      | Unaudited [3]                 | Medicare:                | 15,810 | Inflati                    | on         |
| Current Class South Large [4]       | Initial CR? False             | Medicaid:                | 33,242 | FY Index:                  | 1.21220353 |
| Class at 1/94: South Large [4]      | Medicaid Utilization          | 54.2                     | 26202% | Semester Index:            | 1.26086800 |
| Operating Ex > 18 months [1]        | Occupancy:                    | 93.2                     | 24505% | Cost:                      | 1.04014546 |
| Open Date: 1/11/1988                | Statewide Low Occupan         | cy Threshold: 79.3       | 31440% | Target:                    | 1.01620550 |
| Acquired Date: 1/11/1988            | Medicaid Low Occupan          | cy Threshold: 41.9       | 4060%  | DC FY Index:               | 1.16916514 |
| Entered Medicaid 11/21/1988         | Low Occupancy Adjusts         | ment Factor: 117.5       | 6384%  | DC F1 Index. DC Sem Index: | 1.19750000 |
| Med # Active Date: 5/1/2000         | Weighted Low Occ Adju         | ustment Factor: 100.0    | 00000% | DC Inflation:              |            |
| Previous Med # <b>200450</b>        |                               |                          |        |                            | 1.02423512 |
|                                     |                               |                          |        | PS Target:                 | 1.02315072 |

|       | Rate Calculations                         |                 |                     |                     |           |     |           |
|-------|---|-----------------|---------------------|---------------------|-----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property  | ROE | Totals    |
| 1     | Total Cost                                | 1,364,097       | 2,644,876           | 2,333,800           | 1,143,192 | 0   | 7,485,965 |
| 1a    | Audit Adjustments                         |                 |                     |                     |           |     |           |
| 2     | Cost Per Diem                             | 41.0353         | 79.5643             | 70.2064             | 34.3900   |     | 225.1960  |
| 3     | Cost Per Diem Inflated                    | 42.6827         | 81.4926             | 73.0249             |           |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |           |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 42.6827         | 81.4926             | 73.0249             | 34.3900   |     | 231.5902  |
| 5a    | Interim Adjustment                        |                 |                     |                     |           |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |           |     |           |
| 6     | Prior Semester: Provider Target Base      | 42.6445         |                     | 54.9275             |           |     |           |
| 7     | Provider Target Rate                      | 43.6318         |                     | 56.1991             |           |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |           |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |           |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193         | 97.3713             | 64.0999             | 13.6500   |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378         |                     | 56.8989             |           |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535         |                     | 57.8210             |           |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |           |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |           |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 42.6827         | 81.4926             | 56.1991             | 13.6500   |     | 194.0244  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 0.3907              | 0.2695              |           |     |           |
| 14    | Prospective Per Diem 11                   | 42.6827         | 81.8833             | 56.4686             | 13.6500   |     | 194.6846  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002    |     |           |





212.77

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| Regents | Park | at | Aventura |
|---------|------|----|----------|
|---------|------|----|----------|

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:         | 11/21/1988 |
|---------------------|------------|
| Year of Phase-In/Fu | 11:        |
| RS to Start Calcs:  | 1988/01    |
| Indexed Asset Value | 8,874,718  |
| FRVS Base Asset:    | 5,296,140  |
| Occup Adj Factor:   | 0.9000     |
| ROE Factor          | 0.030420   |
|                     |            |

| Mortgage Information |             |          |  |  |
|----------------------|-------------|----------|--|--|
| Amount:              | 7,500,000   | 0.00     |  |  |
| Type:                | Variable [3 | 1        |  |  |
| < 60% of Base:       | False       |          |  |  |
| Interest Rate:       | 5.4000      | <b>%</b> |  |  |
| Chase Rate:          | 5.7500      | <b>%</b> |  |  |
| Amortization Rate:   | 5.4000      | <b>%</b> |  |  |
| Interest Only:       | False       |          |  |  |
| Yearly Payment:      | 581,260     |          |  |  |

| Calculation of FRVS Per Diem |             |          |  |  |  |
|------------------------------|-------------|----------|--|--|--|
| To                           | otal Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 7,099,774   | 9.8302   |  |  |  |
| 20% ROE(2):                  | 1,774,944   | 0.9131   |  |  |  |
| Insurance Cost(3):           | 476,506     | 7.7782   |  |  |  |
| Taxes Cost(3):               | 232,508     | 3.7953   |  |  |  |
| Home Office(3):              | 0           | 0.0000   |  |  |  |
| Replacement(3&4)             | ): 134,102  | 0.0000   |  |  |  |
| Total FRVS PD:               |             | 22.3168  |  |  |  |

- (1) 80% Capital (\$7,099,774) amortized at 5.4000% for 20 years Principal & Interest of \$581,260 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$9.8302
- (2) 20% ROE (\$1,774,944) times the ROE factor (0.030420) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.9131
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 29,423    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1987    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 180         | Effective PBS Limitation | 5,296,140 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |  |
| Operating  | 42.6827   | 42.6827   | 3.1173                     | 39.5654                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 81.8833<br>56.4686<br>13.6500<br>0.0000<br>0.0000 | 81.8833<br>56.4686<br>22.3168<br>0.0000<br>0.0000 | 5.9804<br>4.1242<br>1.6299 | 75.9029<br>52.3444<br>20.6869 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 104 6946  | 202 2514  | 14 0510                    | \$15.5879<br>\$8.6851         |  |  |
| Totals   | 194.6846  | 203.3514  | 14.8518                    | 212.7726                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





182.39

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Orlando 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                     |
|---------------------------------|----------------------------|-------------------------------|----------------------------------|
| 830 West 29th Street            | 07/01/2009-06/30/2010      | Number of Beds: 420           | Superior: 0                      |
| Orlando FL 32805                | Days In CR 365             | Maximum: 153,                 | 300 Standard: 184                |
| County: Orange[48]              | First Used: <b>2011/01</b> | Max Annualized: 153,          |                                  |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient: 118,           | 903 Total: 184                   |
| Control Private Non-Profit [3]  | Unaudited [3]              | Medicare: 10,                 | Inflation                        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: 98,                 | .339 FY Index: 1.20667423        |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 82.7052                       | 23%   Semester Index: 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 77.5623                       |                                  |
| Open Date: 5/1/1971             | Statewide Low Occupar      | cy Threshold: <b>79.3144</b>  | 40% Target: 1.01620550           |
| Acquired Date: 5/1/1971         | Medicaid Low Occupan       | cy Threshold: <b>41.940</b> 6 | 60% DC FY Index: 1.16650000      |
| Entered Medicaid 5/1/1971       | Low Occupancy Adjusts      | ment Factor: <b>97.7909</b>   | 94% DC Sem Index: 1.19750000     |
| Med # Active Date: 9/29/1999    | Weighted Low Occ Adj       | ustment Factor: 100.0000      | 00% DC Inflation: 1.0265752.     |
| Previous Med # <b>218367</b>    |                            |                               | 10200.020                        |
|                                 |                            |                               | PS Target: 1.02315072            |

|       | Rate Calculations                         |                 |                     |                     |           |     |            |
|-------|---|-----------------|---------------------|---------------------|-----------|-----|------------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property  | ROE | Totals     |
| 1     | Total Cost                                | 3,757,685       | 7,829,033           | 4,181,043           | 1,106,314 | 0   | 16,874,076 |
| 1a    | Audit Adjustments                         |                 |                     |                     |           |     |            |
| 2     | Cost Per Diem                             | 38.2115         | 79.6127             | 42.5166             | 11.2500   |     | 171.5908   |
| 3     | Cost Per Diem Inflated                    | 39.9276         | 81.7284             | 44.4261             |           |     |            |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |           |     |            |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 39.9276         | 81.7284             | 44.4261             | 11.2500   |     | 177.3321   |
| 5a    | Interim Adjustment                        |                 |                     |                     |           |     |            |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |           |     |            |
| 6     | Prior Semester: Provider Target Base      | 38.1474         |                     | 46.1145             |           |     |            |
| 7     | Provider Target Rate                      | 39.0305         |                     | 47.1821             |           |     |            |
| 7a    | Interim Adjustment                        |                 |                     |                     |           |     |            |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |           |     |            |
| 8     | Cost Based Class Ceilings                 | 49.6383         | 96.2960             | 61.3044             | 13.6500   |     |            |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921         |                     | 55.1439             |           |     |            |
| 10    | Target Rate Class Ceiling                 | 48.5666         |                     | 56.0375             |           |     |            |
| 10a   | New Provider Target Limitation            |                 |                     |                     |           |     |            |
| 10b   | Base for line 10a                         |                 |                     |                     |           |     |            |
| 11    | Lesser of 5,7,8,10, 10a                   | 39.0305         | 81.7284             | 44.4261             | 11.2500   |     | 176.4350   |
| 12/13 | Medicaid Adjustment Rate                  |                 | 3.0071              | 1.6346              |           |     |            |
| 14    | Prospective Per Diem 11                   | 39.0305         | 84.7355             | 46.0607             | 11.2500   |     | 181.0767   |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002    |     |            |





182.39

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| Orlando | Health | and | Reha   | bilitation | Center |
|---------|--------|-----|--------|------------|--------|
| Orianuo | HEARIN | anu | IXCIIA | เบเนเลเเบแ | Center |

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985  |
|----------------------|------------|
| Year of Phase-In/Ful | 1:         |
| RS to Start Calcs:   | 1971/07    |
| Indexed Asset Value  | 16,336,065 |
| FRVS Base Asset:     | 8,041,774  |
| Occup Adj Factor:    | 0.9000     |
| ROE Factor           | 0.031560   |
|                      |            |

| Mortgage Information |               |  |  |
|----------------------|---------------|--|--|
| Amount:              | 16,200,000.00 |  |  |
| Type:                | Fixed [2]     |  |  |
| < 60% of Base:       | False         |  |  |
| Interest Rate:       | 9.7500 %      |  |  |
| Chase Rate:          | 7.7500 %      |  |  |
| Amortization Rate:   | 9.7500 %      |  |  |
| Interest Only:       | False         |  |  |
| Yearly Payment:      | 1,487,523     |  |  |

| Calculati             | on of FRVS Per      | r Diem  |  |  |
|-----------------------|---------------------|---------|--|--|
| Total Amount Per Diem |                     |         |  |  |
| 80% Capital(1):       | 13,068,852          | 10.7815 |  |  |
| 20% ROE(2):           | 3,267,213           | 0.7474  |  |  |
| Insurance Cost(       | 3): <b>169,802</b>  | 1.4281  |  |  |
| Taxes Cost(3):        | 4,223               | 0.0355  |  |  |
| Home Office(3)        | : 0                 | 0.0000  |  |  |
| Replacement(38        | &4): <b>774,921</b> | 0.0000  |  |  |
| Total FRVS PI         | D:                  | 12.9925 |  |  |

- (1) 80% Capital (\$13,068,852) amortized at 9.7500% for 20 years Principal & Interest of \$1,487,523 divided by annual available days (153,300) divided by Occup. Adj. (0.9000) = \$10.7815
- (2) 20% ROE (\$3,267,213) times the ROE factor (0.031560) divided by annual available days (153,300) divided by Occup. Adj. (0.9000) = \$0.7474
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500     |  |
|----------------------|------------|--------------------------|------------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593     |  |
| Comparison Bed       | 420        | Effective PBS Limitation | 11,970,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                  |
|--|---|---|----------------------------|----------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                  |
| Operating  | 39.0305   | 39.0305   | 2.8506                     | 36.1799                          |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 84.7355<br>46.0607<br>11.2500<br>0.0000<br>0.0000 | 84.7355<br>46.0607<br>12.9925<br>0.0000<br>0.0000 | 6.1887<br>3.3641<br>0.9489 | 78.5468<br>42.6966<br>12.0436    |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 181.0767  | 182.8192  | 13.3523                    | \$4.2359<br>\$8.6851<br>182.3879 |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





214.91

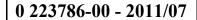
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 I       | Days       |
|--------------------------------|----------------------------|-----------------------------------|-----------------|------------|
| 8104 North Tuttle Avenue       | 02/01/2009-01/31/2010      | Number of Beds: 120               | Superior:       | 0          |
| Sarasota Fl 34243              | Days In CR 365             | Maximum: <b>43,800</b>            | Standard:       | 184        |
| County: Sarasota[58]           | First Used: <b>2010/07</b> | Max Annualized: 43,800            | Conditional:    | 0          |
| Region: South[2] Area: 8       | Last Used: <b>2011/07</b>  | Total Patient: 38,427             | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>23,547</b>           | Inflatio        | on         |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: <b>10,744</b>           | FY Index:       | 1.19550783 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 27.95951%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 87.73288%                         | Cost:           | 1.05467147 |
| Open Date: 5/5/2000            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target:         | 1.01620550 |
| Acquired Date: 5/5/2000        | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index:    | 1.16066549 |
| Entered Medicaid 6/26/2000     | Low Occupancy Adjustr      | ment Factor: 110.61406%           | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 6/29/2000   | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:   | 1.03173568 |
| Previous Med #                 |                            |                                   |                 |            |
|                                |                            |                                   | PS Target:      | 1.02315072 |

|       | 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             | 51.1200  |     | 251.7227  |
| 3     | Cost Per Diem Inflated                    | 50.3887          | 97.5647             | 61.4476             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 50.3887          | 97.5647             | 61.4476             | 51.1200  |     | 260.5210  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 53.4455          |                     | 48.0719             |          |     |           |
| 7     | Provider Target Rate                      | 54.6828          |                     | 49.1848             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 50.3887          | 97.3713             | 49.1848             | 13.6500  |     | 210.5948  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 50.3887          | 97.3713             | 49.1848             | 13.6500  |     | 210.5948  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





214.91

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Life Care Center of Sarasota**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 6/29/2000 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 2000/01   |
| Indexed Asset Value  | 5,898,394 |
| FRVS Base Asset:     | 4,718,880 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.030310  |
|                      |           |

| Mortgage Information |          |      |  |
|----------------------|----------|------|--|
| Amount:              |          | 0.00 |  |
| Type:                | None [1] |      |  |
| < 60% of Base:       | True     |      |  |
| Interest Rate:       | 9.5000   | %    |  |
| Chase Rate:          | 9.5000   | %    |  |
| Amortization Rate:   | 9.5000   | %    |  |
| Interest Only:       | True     |      |  |
| Yearly Payment:      | 444,     | ,722 |  |

| Calculation o      | Calculation of FRVS Per Diem |         |  |  |  |
|--------------------|------------------------------|---------|--|--|--|
| Tota               | Total Amount Per Diem        |         |  |  |  |
| 80% Capital(1):    | 4,718,715                    | 11.2816 |  |  |  |
| 20% ROE(2):        | 1,179,679                    | 0.9071  |  |  |  |
| Insurance Cost(3): | 24,181                       | 0.6293  |  |  |  |
| Taxes Cost(3):     | 104,018                      | 2.7069  |  |  |  |
| Home Office(3):    | 46,979                       | 1.2226  |  |  |  |
| Replacement(3&4):  | 305,389                      | 0.0000  |  |  |  |
| Total FRVS PD:     |                              | 16.7475 |  |  |  |

- (1) 80% Capital (\$4,718,715) amortized at 9.5000% for 20 years Interest of \$444,722 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.2816
- (2) 20% ROE (\$1,179,679) times the ROE factor (0.030310) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9071
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 39,324    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 7/1/1999    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 4,718,880 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 50.3887   | 50.3887   | 3.6802                     | 46.7085                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 97.3713<br>49.1848<br>13.6500<br>0.0000<br>0.0000 | 97.3713<br>49.1848<br>16.7475<br>0.0000<br>0.0000 | 7.1115<br>3.5922<br>1.2232 | 90.2598<br>45.5926<br>15.5243 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$8.1357<br>\$8.6851          |  |
| Totals   | 210.5948  | 213.6923  | 15.6071                    | 214.9060                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





213.13

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Avante at Orlando, inc.

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Provider Information            | Cost Report (CR)           | Patient Days                 |                | Ratings Days   |            |
|---------------------------------|----------------------------|------------------------------|----------------|----------------|------------|
| 2000 North Semoran Bouleva      | 06/01/2009-05/31/2010      | Number of Beds: 118          |                | Superior:      | 0          |
| Orlando FL 32807                | Days In CR 365             | Maximum: 43,0                | 070            | Standard:      | 184        |
| County: Orange[48]              | First Used: <b>2011/01</b> | Max Annualized: 43,0         | 070            | Conditional:   | 0          |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient: 37,0          |                | Total:         | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: 3,9                | 991            | Inflat         | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: 29,                |                | Y Index:       | 1.20403510 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 80.6612                      | 8%   Se        | emester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 85.9507                      | 8% C           | ost:           | 1.04720203 |
| Open Date: 9/1/1970             | Statewide Low Occupan      | cy Threshold: <b>79.3144</b> | <b>0%</b>   Ta | arget:         | 1.01620550 |
| Acquired Date: 9/1/1970         | Medicaid Low Occupan       | cy Threshold: 41.9406        | Λ0/_           | C FY Index:    | 1.16533216 |
| Entered Medicaid 10/1/1980      | Low Occupancy Adjusti      | ment Factor: 108.3671        | Q0/2           | C Sem Index:   | 1.19750000 |
| Med # Active Date: 6/1/2000     | Weighted Low Occ Adj       | ustment Factor: 100.0000     | 0%             | C Inflation:   | 1.02760401 |
| Previous Med # 213063           |                            |                              |                |                |            |
|                                 |                            |                              | P              | S Target:      | 1.02315072 |
| Rate Calculations               |                            |                              |                |                |            |
| T/ D : /                        | O 4: D                     | I.D.                         | <u> </u>       | DOE            | TD 4 1     |

| Item | Description                          | Operating | Direct    | InDirect  | Property | ROE | Totals    |
|------|--------------------------------------|-----------|-----------|-----------|----------|-----|-----------|
| 1    | Total Cost                           | 1,237,491 | 2,553,908 | 1,458,606 | 185,132  | 0   | 5,435,137 |
| 1a   | Audit Adjustments                    |           |           |           |          |     |           |
| 2    | Cost Per Diem                        | 41.4431   | 85.5294   | 48.8482   | 6.2000   |     | 182.0207  |
| 3    | Cost Per Diem Inflated               | 43.3993   | 87.8904   | 51.1539   |          |     |           |
| 4    | Low Occupancy Adjustment             |           |           |           |          |     |           |
| 5    | Occupancy Adjusted/Inflated Per Diem | 43.3993   | 87.8904   | 51.1539   | 6.2000   |     | 188.6436  |
| 5a   | Interim Adjustment                   |           |           |           |          |     |           |
| 5b   | Interim Adjusted Per Diem            |           |           |           |          |     |           |
|      |                                      |           |           |           |          |     |           |

Prior Semester: Provider Target Base 42.3894 52.5819 7 53.7992 Provider Target Rate 43.3707 7a Interim Adjustment 7b Interim Adjusted Provider Target Rate 8 96.2960 13.6500 Cost Based Class Ceilings 49.6383 61.3044 9 47.7921 55.1439 Prior Semester: Class Ceiling Target Base 10 48.5666 56.0375 Target Rate Class Ceiling 10a New Provider Target Limitation 10b | Base for line 10a 11 Lesser of 5,7,8,10, 10a 43.3707 87.8904 51.1539 6.2000 188.6150 12/13 Medicaid Adjustment Rate 3.0317 1.7645

90.9221

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

52.9184

6.2000

193.4112

Provider has submitted Supplemental Schedule.

Inflated Usual & Customary Charge

Prospective Per Diem 11

14

15

43.3707





213.13

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| Avante at    | Orland | o inc  |
|--------------|--------|--------|
| Availle at v | Orianu | o. mc. |

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS    | 11/1/1990     |        |
|---------------|---------------|--------|
| Year of Phas  | e-In/ Full:   |        |
| RS to Start C | alcs: 1971    | /07    |
| Indexed Asse  | et Value 3,50 | 7,347  |
| FRVS Base     | Asset: 1,77   | 73,104 |
| Occup Adj F   | actor:        | 0.9000 |
| ROE Factor    | 0.0           | 31880  |
|               |               |        |

| Mortgage In:              | formation |          |  |  |
|---------------------------|-----------|----------|--|--|
| Amount: <b>450,000.00</b> |           |          |  |  |
| Type:                     | Fixed [2] |          |  |  |
| < 60% of Base:            | True      |          |  |  |
| Interest Rate:            | 7.2000    | <b>%</b> |  |  |
| Chase Rate:               | 12.5000   | <b>%</b> |  |  |
| Amortization Rate:        | 12.5000   | <b>%</b> |  |  |
| Interest Only:            | True      |          |  |  |
| Yearly Payment: 348,8     |           | 348      |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Tota                         | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 2,805,878 | 8.9995   |  |  |  |
| 20% ROE(2):                  | 701,469   | 0.5769   |  |  |  |
| Insurance Cost(3):           | 64,994    | 1.7557   |  |  |  |
| Taxes Cost(3):               | 29,027    | 0.7841   |  |  |  |
| Home Office(3):              | 37,344    | 1.0088   |  |  |  |
| Replacement(3&4):            | 27,811    | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 13.1250  |  |  |  |

- (1) 80% Capital (\$2,805,878) amortized at 12.5000% for 20 years Interest of \$348,848 divided by annual available days (43,070) divided by Occup. Adj. (0.9000) = \$8.9995
- (2) 20% ROE (\$701,469) times the ROE factor (0.031880) divided by annual available days (43,070) divided by Occup. Adj. (0.9000) = \$0.5769
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 118         | Effective PBS Limitation | 3,363,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                               |  |
|--|--|---|----------------------------|-------------------------------|--|
| Components   | Cost   | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 43.3707  | 43.3707   | 3.1676                     | 40.2031                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 90.9221<br>52.9184<br>6.2000<br>0.0000<br>0.0000 | 90.9221<br>52.9184<br>13.1250<br>0.0000<br>0.0000 | 6.6405<br>3.8649<br>0.9586 | 84.2816<br>49.0535<br>12.1664 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 100 1110   |   |                            | \$18.7449<br>\$8.6851         |  |
| Totals   | 193.4112   | 200.3362  | 14.6316                    | 213.1346                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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# Florida Agency For Health Care Administration

191.91

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 D         |           | Ratings         | Davs       |
|--------------------------------|----------------------------|-------------------|-----------|-----------------|------------|
| 833 Kingsley Avenue            | 10/01/2009-09/30/2010      | Number of Beds:   | 120       | Superior:       | 0          |
| Orange Park FL 32073           | Days In CR 365             | Maximum:          | 43,800    | Standard:       | 173        |
| County: Clay[10]               | First Used: <b>2011/07</b> | Max Annualized:   | 43,800    | Conditional:    | 11         |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient:    | 41,034    | Total:          | 184        |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare:         | 4,207     | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid:         | 30,075    | FY Index:       | 1.21497768 |
| Class at 1/94: North Large [2] | Medicaid Utilization       |                   | 73.29288% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 |                   | 93.68493% | Cost:           | 1.03777050 |
| Open Date: 7/1/1987            | Statewide Low Occupan      | cy Threshold:     | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 7/1/1987        | Medicaid Low Occupand      | cy Threshold:     | 41.94060% | DC FY Index:    | 1.17050000 |
| Entered Medicaid 11/3/1987     | Low Occupancy Adjustr      | ment Factor: 1    | 18.11844% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 4/1/2000    | Weighted Low Occ Adju      | ustment Factor: 1 | 00.00000% | DC Inflation:   | 1.02306707 |
| Previous Med # <b>213811</b>   |                            |                   |           |                 |            |
|                                |                            |                   |           | PS Target:      | 1.02315072 |

|       |   | ]         | Rate Calculations |           | <u>'</u> |     |           |
|-------|---|-----------|-------------------|-----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct            | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,208,390 | 2,255,938         | 1,228,048 | 517,892  | 0   | 5,210,268 |
| 1a    | Audit Adjustments                         |           |                   |           |          |     |           |
| 2     | Cost Per Diem                             | 40.1792   | 75.0104           | 40.8329   | 17.2200  |     | 173.2425  |
| 3     | Cost Per Diem Inflated                    | 41.6968   | 76.7407           | 42.3752   |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |                   |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 41.6968   | 76.7407           | 42.3752   | 17.2200  |     | 178.0327  |
| 5a    | Interim Adjustment                        |           |                   |           |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |                   |           |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 41.4634   |                   | 48.7305   |          |     |           |
| 7     | Provider Target Rate                      | 42.4233   |                   | 49.8586   |          |     |           |
| 7a    | Interim Adjustment                        |           |                   |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |                   |           |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573   | 95.2206           | 58.5089   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463   |                   | 53.4956   |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795   |                   | 54.3625   |          |     |           |
| 10a   | New Provider Target Limitation            |           |                   |           |          |     |           |
| 10b   | Base for line 10a                         |           |                   |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 41.6968   | 76.7407           | 42.3752   | 13.6500  |     | 174.4627  |
| 12/13 | Medicaid Adjustment Rate                  |           | 1.8907            | 1.0440    |          |     |           |
| 14    | Prospective Per Diem 11                   | 41.6968   | 78.6314           | 43.4192   | 13.6500  |     | 177.3974  |
| 15    | TI 1 10 ( T) 1 1 0 7/1/2000               |           |                   |           |          |     |           |





191.91

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Doctors Lake of Orange Park**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 11/3/1987 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1987/07   |
| Indexed Asset Value  | 5,408,332 |
| FRVS Base Asset:     | 3,503,400 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029580  |
|                      |           |

| Mortgage Information |          |      |  |  |  |
|----------------------|----------|------|--|--|--|
| Amount:              |          | 0.00 |  |  |  |
| Type:                | None [1] |      |  |  |  |
| < 60% of Base:       | True     |      |  |  |  |
| Interest Rate:       | 8.7500   | %    |  |  |  |
| Chase Rate:          | 8.7500   | %    |  |  |  |
| Amortization Rate:   | 8.7500   | %    |  |  |  |
| Interest Only:       | True     |      |  |  |  |
| Yearly Payment:      | 375      | ,286 |  |  |  |

| Calculation        | of FRVS Per        | Diem     |
|--------------------|--------------------|----------|
| Te                 | otal Amount        | Per Diem |
| 80% Capital(1):    | 4,326,666          | 9.5202   |
| 20% ROE(2):        | 1,081,666          | 0.8117   |
| Insurance Cost(3): | 52,518             | 1.2799   |
| Taxes Cost(3):     | 80,487             | 1.9615   |
| Home Office(3):    | 0                  | 0.0000   |
| Replacement(3&4    | ·): <b>100,160</b> | 0.0000   |
| Total FRVS PD:     |                    | 13.5733  |

- (1) 80% Capital (\$4,326,666) amortized at 8.7500% for 20 years Interest of \$375,286 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.5202
- (2) 20% ROE (\$1,081,666) times the ROE factor (0.029580) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8117
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Der | termination | Used Per Bed Standard:   | 29,195    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1987    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120         | Effective PBS Limitation | 3,503,400 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |  |
|--|---|---|----------------------------|-----------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |  |
| Operating  | 41.6968   | 41.6968   | 3.0453                     | 38.6515                           |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 78.6314<br>43.4192<br>13.6500<br>0.0000<br>0.0000 | 78.6314<br>43.4192<br>13.5733<br>0.0000<br>0.0000 | 5.7429<br>3.1711<br>0.9913 | 72.8885<br>40.2481<br>12.5820     |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 177.3974  | 177.3207  | 12.9506                    | \$18.8560<br>\$8.6851<br>191.9112 |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





198.15

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

| Type of Ownership: Frivate Non-Fro | oni [5] Chow Status baseu  | on this Cost Kepor | t. No Change | 1               |            |
|------------------------------------|----------------------------|--------------------|--------------|-----------------|------------|
| Provider Information               | Cost Report (CR)           | Patient I          | Days         | Ratings         | Days       |
| 1717 West Avery Street             | 07/01/2009-06/30/2010      | Number of Beds:    | 118          | Superior:       | 0          |
| Pensacola FL 32501                 | Days In CR 365             | Maximum:           | 43,070       | Standard:       | 166        |
| County: Escambia[17]               | First Used: <b>2011/01</b> | Max Annualized:    | 43,070       | Conditional:    | 18         |
| Region: North [1] Area: 1          | Last Used: <b>2011/07</b>  | Total Patient:     | 31,907       | Total:          | 184        |
| Control Private Non-Profit [3]     | Unaudited [3]              | Medicare:          | 3,544        | Inflati         | ion        |
| Current Class North Large [2]      | Initial CR? False          | Medicaid:          | 25,305       | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2]     | Medicaid Utilization       |                    | 79.30862%    | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]       | Occupancy:                 |                    | 74.08172%    | Cost:           | 1.04491168 |
| Open Date: 5/1/1975                | Statewide Low Occupan      | cy Threshold:      | 79.31440%    | Target:         | 1.01620550 |
| Acquired Date: 5/1/1975            | Medicaid Low Occupand      | cy Threshold:      | 41.94060%    | DC FY Index:    | 1.16650000 |
| Entered Medicaid 3/1/1984          | Low Occupancy Adjustr      | nent Factor:       | 93.40262%    | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2000        | Weighted Low Occ Adju      | ustment Factor: 1  | 00.00000%    | DC Inflation:   | 1.02657523 |
| Previous Med # 213772              |                            |                    |              |                 |            |
|                                    |                            |                    |              | PS Target:      | 1.02315072 |

|       |  | I         | Rate Calculations |           |          |     |           |
|-------|--|-----------|-------------------|-----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct            | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost   | 1,266,884 | 2,058,744         | 1,292,417 | 381,346  | 0   | 4,999,391 |
| 1a    | Audit Adjustments  |           |                   |           |          |     |           |
| 2     | Cost Per Diem  | 50.0646   | 81.3572           | 51.0736   | 15.0700  |     | 197.5654  |
| 3     | Cost Per Diem Inflated   | 52.3131   | 83.5193           | 53.3674   |          |     |           |
| 4     | Low Occupancy Adjustment   |           |                   |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 52.3131   | 83.5193           | 53.3674   | 15.0700  |     | 204.2698  |
| 5a    | Interim Adjustment   |           |                   |           |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |                   |           |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 37.1490   |                   | 49.4357   |          |     |           |
| 7     | Provider Target Rate   | 38.0090   |                   | 50.5802   |          |     |           |
| 7a    | Interim Adjustment   |           |                   |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |                   |           |          |     |           |
| 8     | Cost Based Class Ceilings  | 47.7573   | 95.2206           | 58.5089   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 45.2463   |                   | 53.4956   |          |     |           |
| 10    | Target Rate Class Ceiling  | 45.9795   |                   | 54.3625   |          |     |           |
| 10a   | New Provider Target Limitation   |           |                   |           |          |     |           |
| 10b   | Base for line 10a  |           |                   |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 38.0090   | 83.5193           | 50.5802   | 13.6500  |     | 185.7585  |
| 12/13 | Medicaid Adjustment Rate   |           | 2.4844            | 1.5046    |          |     |           |
| 14    | Prospective Per Diem 11  | 38.0090   | 86.0037           | 52.0848   | 13.6500  |     | 189.7475  |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                   |           |          |     |           |





198.15

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Pensacola Health Care Facility

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 6/30/1987 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1975/01   |
| Indexed Asset Value   | 2,395,515 |
| FRVS Base Asset:      | 1,100,592 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information |          |          |  |  |  |
|----------------------|----------|----------|--|--|--|
| Amount:              |          | 0.00     |  |  |  |
| Type:                | None [1] |          |  |  |  |
| < 60% of Base:       | True     |          |  |  |  |
| Interest Rate:       | 10.2500  | <b>%</b> |  |  |  |
| Chase Rate:          | 10.2500  | <b>%</b> |  |  |  |
| Amortization Rate:   | 10.2500  | <b>%</b> |  |  |  |
| Interest Only:       | True     |          |  |  |  |
| Yearly Payment:      | 195      | ,015     |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Tota                         | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 1,916,412 | 5.0310   |  |  |  |
| 20% ROE(2):                  | 479,103   | 0.3901   |  |  |  |
| Insurance Cost(3):           | 56,307    | 1.7647   |  |  |  |
| Taxes Cost(3):               | 30,737    | 0.9633   |  |  |  |
| Home Office(3):              | 0         | 0.0000   |  |  |  |
| Replacement(3&4):            | 38,813    | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 8.1491   |  |  |  |

- (1) 80% Capital (\$1,916,412) amortized at 10.2500% for 20 years Interest of \$195,015 divided by annual available days (43,070) divided by Occup. Adj. (0.9000) = \$5.0310
- (2) 20% ROE (\$479,103) times the ROE factor (0.031560) divided by annual available days (43,070) divided by Occup. Adj. (0.9000) = \$0.3901
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |
|---------------------|-------------|--------------------------|-----------|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |
| Comparison Bed      | 118         | Effective PBS Limitation | 3,363,000 |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |  |
|--|---|--|----------------------------|------------------------------|--|
| Components   | Cost  | Cost FRVS MTA* Final Component                   |                            |                              |  |
| Operating  | 38.0090   | 38.0090  | 2.7760                     | 35.2330                      |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 86.0037<br>52.0848<br>13.6500<br>0.0000<br>0.0000 | 86.0037<br>52.0848<br>8.1491<br>0.0000<br>0.0000 | 6.2813<br>3.8040<br>0.5952 | 79.7224<br>48.2808<br>7.5539 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |  |                            | \$18.6764<br>\$8.6851        |  |
| Totals   | 189.7475  | 184.2466   | 13.4565                    | 198.1516                     |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





195.81

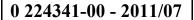
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 o              | n this Co | st Report | t: No Cl | nange[1]           |               |            |
|--------------------------------|-------------|-------------------|----------------------|-----------|-----------|----------|--------------------|---------------|------------|
| Provider Information           |             | Cost Report (CR   | 2)                   |           | Patient I | Days     |                    | Ratings       | Days       |
| 409 10TH STREET                | 12/         | 01/2009-11/30/    | 2010                 | Number    | of Beds:  | 120      |                    | Superior:     | 0          |
| Haines City FL 33844           | Days        | In CR             | 365                  | Maximur   | n:        | 43       | 3,800              | Standard:     | 184        |
| County: Polk[53]               | First U     | Used: <b>2011</b> | /07                  | Max Ann   | ualized:  | 43       | 3,800              | Conditional:  | 0          |
| Region: Central[3] Area:       | Last U      | Jsed: <b>2011</b> | /07                  | Total Pat | ient:     | 35       | 5,613              | Total:        | 184        |
| Control Private For profit [1  | ] Una       | udited [3]        |                      | Medicare  | :         | 5        | 5,844              | Inflat        | ion        |
| Current Class Central Large    | [6] Initial | CR? False         |                      | Medicaid  | l:        | 20       | ),681 FY           | / Index:      | 1.21884732 |
| Class at 1/94: South Large [4  | 1           | Medicaid Utiliza  | ation                |           |           | 58.071   | 149% <sub>Se</sub> | mester Index: | 1.26086800 |
| Operating Ex > 18 months [1    | 1           | Occupancy:        |                      |           |           | 81.308   | 322% C             | ost:          | 1.03447575 |
| Open Date: 12/1/198            | 3           | Statewide Low 0   | Occupanc             | y Thresh  | old:      | 79.314   | 1/00/              | rget:         | 1.01620550 |
| Acquired Date: 12/1/198        | 3           | Medicaid Low (    | Occupanc             | y Thresho | old:      | 41.940   | 16/10/2            | C FY Index:   | 1.17283217 |
| Entered Medicaid 12/1/198      | 3           | Low Occupancy     | <sup>7</sup> Adjustm | ent Facto | r: 1      | 102.513  | 1830/              | C Sem Index:  | 1.19750000 |
| Med # Active Date: 7/1/2000    |             | Weighted Low (    | Occ Adjus            | stment Fa | ctor:     | 100.000  | 100%               | C Inflation:  | 1.02103270 |
| Previous Med # 207578          |             |                   |                      |           |           |          |                    |               |            |
|                                |             |                   |                      |           |           |          | P                  | S Target:     | 1.02315072 |
|                                |             |                   | Rate Calo            | culations |           |          |                    |               |            |
| Item Description               |             | Operating         | Dir                  | ect       | InDire    | ect      | Property           | ROE           | Totals     |
| 1 Total Cost                   |             | 878,115           | 1,63                 | 39,505    | 942,1     | 139      | 317,660            | 0             | 3,777,419  |
| 1a Audit Adjustments           |             |                   |                      |           |           |          |                    |               |            |
| 2 Cost Per Diem                |             | 42 4600           | 79                   | 0.2759    | 45.55     | 558      | 15.3600            |               | 182,6517   |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 878,115          | 1,639,505           | 942,139             | 317,660  | 0   | 3,777,419 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 42.4600          | 79.2759             | 45.5558             | 15.3600  |     | 182.6517  |
| 3     | Cost Per Diem Inflated                    | 43.9238          | 80.9433             | 47.1264             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 43.9238          | 80.9433             | 47.1264             | 15.3600  |     | 187.3535  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 38.1474          |                     | 46.1145             |          |     |           |
| 7     | Provider Target Rate                      | 39.0305          |                     | 47.1821             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 39.0305          | 80.9433             | 47.1264             | 13.6500  |     | 180.7502  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.7350              | 0.4279              |          |     |           |
| 14    | Prospective Per Diem 11                   | 39.0305          | 81.6783             | 47.5543             | 13.6500  |     | 181.9131  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





195.81

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **MK of Haines City LLC**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 12/1/1998 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1983/07   |
| Indexed Asset Value  | 4,293,948 |
| FRVS Base Asset:     | 2,611,879 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.028020  |
|                      |           |

| Mortgage Information        |         |          |  |  |
|-----------------------------|---------|----------|--|--|
| Amount: <b>3,000,000.00</b> |         |          |  |  |
| Type: Fixed [2]             |         |          |  |  |
| < 60% of Base:              | False   |          |  |  |
| Interest Rate:              | 12.4900 | <b>%</b> |  |  |
| Chase Rate:                 | 13.0000 | <b>%</b> |  |  |
| Amortization Rate:          | 12.4900 | <b>%</b> |  |  |
| Interest Only:              | False   |          |  |  |
| Yearly Payment: 468,04      |         |          |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |  |
|------------------------------|--------------------|----------|--|--|--|
| Т                            | otal Amount        | Per Diem |  |  |  |
| 80% Capital(1):              | 3,435,158          | 11.8734  |  |  |  |
| 20% ROE(2):                  | 858,790            | 0.6104   |  |  |  |
| Insurance Cost(3)            | 14,965             | 0.4202   |  |  |  |
| Taxes Cost(3):               | 56,126             | 1.5760   |  |  |  |
| Home Office(3):              | 6,334              | 0.1779   |  |  |  |
| Replacement(3&4              | 4): <b>139,915</b> | 0.0000   |  |  |  |
| Total FRVS PD:               | •                  | 14.6579  |  |  |  |

- (1) 80% Capital (\$3,435,158) amortized at 12.4900% for 20 years Principal & Interest of \$468,048 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.8734
- (2) 20% ROE (\$858,790) times the ROE factor (0.028020) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6104
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |
|--|---|---|----------------------------|-----------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |
| Operating  | 39.0305   | 39.0305   | 2.8506                     | 36.1799                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 81.6783<br>47.5543<br>13.6500<br>0.0000<br>0.0000 | 81.6783<br>47.5543<br>14.6579<br>0.0000<br>0.0000 | 5.9654<br>3.4731<br>1.0705 | 75.7129<br>44.0812<br>13.5874     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 181.9131  | 182.9210  | 13.3596                    | \$17.5623<br>\$8.6851<br>195.8088 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





196.13

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **South Tampa Health and Rehabilitation Center**

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

| Provider Information Cost Report (CR) |                            | Patient Days                    | Ratings Days                     |      |
|---------------------------------------|----------------------------|---------------------------------|----------------------------------|------|
| 4610 S. Manhattan Avenue              | 07/01/2009-06/30/2010      | Number of Beds: 179             | Superior: 0                      |      |
| Tampa FL 33611                        | Days In CR 365             | Maximum: <b>65,33</b>           | 5 Standard: 184                  |      |
| County: Hillsborough[29]              | First Used: <b>2011/07</b> | Max Annualized: 65,33           |                                  |      |
| Region: Central[3] Area: 6            | Last Used: <b>2011/07</b>  | Total Patient: 58,11            | 2 Total: 184                     |      |
| Control Private Non-Profit [3]        | Unaudited [3]              | Medicare: 6,82                  | 8 Inflation                      |      |
| Current Class Central Large [6]       | Initial CR? False          | Medicaid: <b>45,18</b>          | 9 FY Index: <b>1.20667</b>       | /423 |
| Class at 1/94: North Large [2]        | Medicaid Utilization       | 77.761919                       | o Semester Index: <b>1.26086</b> | 6800 |
| Operating Ex > 18 months [1]          | Occupancy:                 | 88.944679                       |                                  |      |
| Open Date: 10/1/1978                  | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> 9 | Target: 1.01620                  |      |
| Acquired Date: 10/1/1978              | Medicaid Low Occupan       | cy Threshold: <b>41.94060</b> 9 | DC FY Index: 1.16650             |      |
| Entered Medicaid 10/1/1978            | Low Occupancy Adjusti      | ment Factor: 112.141909         | DC Sem Index: 1.19750            |      |
| Med # Active Date: 1/1/2000           | Weighted Low Occ Adju      | ustment Factor: 100.00000       | / <sub>0</sub>                   |      |
| Previous Med # <b>213799</b>          |                            |                                 | 110200.                          |      |
|                                       |                            |                                 | PS Target: 1.02315               | 5072 |

|       | Rate Calculations                         |           |           |           |          |     |           |  |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|--|
| Item  | Description                               | Operating | Direct    | InDirect  | Property | ROE | Totals    |  |
| 1     | Total Cost                                | 1,790,982 | 3,811,326 | 1,829,488 | 636,261  | 0   | 8,068,057 |  |
| 1a    | Audit Adjustments                         |           |           |           |          |     |           |  |
| 2     | Cost Per Diem                             | 39.6331   | 84.3419   | 40.4853   | 14.0800  |     | 178.5403  |  |
| 3     | Cost Per Diem Inflated                    | 41.4131   | 86.5833   | 42.3036   |          |     |           |  |
| 4     | Low Occupancy Adjustment                  |           |           |           |          |     |           |  |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 41.4131   | 86.5833   | 42.3036   | 14.0800  |     | 184.3800  |  |
| 5a    | Interim Adjustment                        |           |           |           |          |     |           |  |
| 5b    | Interim Adjusted Per Diem                 |           |           |           |          |     |           |  |
| 6     | Prior Semester: Provider Target Base      | 38.2877   |           | 46.1145   |          |     |           |  |
| 7     | Provider Target Rate                      | 39.1741   |           | 47.1821   |          |     |           |  |
| 7a    | Interim Adjustment                        |           |           |           |          |     |           |  |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |           |          |     |           |  |
| 8     | Cost Based Class Ceilings                 | 49.6383   | 96.2960   | 61.3044   | 13.6500  |     |           |  |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921   |           | 55.1439   |          |     |           |  |
| 10    | Target Rate Class Ceiling                 | 48.5666   |           | 56.0375   |          |     |           |  |
| 10a   | New Provider Target Limitation            |           |           |           |          |     |           |  |
| 10b   | Base for line 10a                         |           |           |           |          |     |           |  |
| 11    | Lesser of 5,7,8,10, 10a                   | 39.1741   | 86.5833   | 42.3036   | 13.6500  |     | 181.7110  |  |
| 12/13 | Medicaid Adjustment Rate                  |           | 2.7042    | 1.3212    |          |     |           |  |
| 14    | Prospective Per Diem 11                   | 39.1741   | 89.2875   | 43.6248   | 13.6500  |     | 185.7364  |  |
| 15    | 11 1 10 1 11 10 11 11 10 71/10000         |           |           |           |          |     |           |  |





196.13

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### South Tampa Health and Rehabilitation Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 12/1/1986 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1978/07   |
| Indexed Asset Value   | 5,161,600 |
| FRVS Base Asset:      | 2,823,875 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information |           |          |  |  |  |
|----------------------|-----------|----------|--|--|--|
| Amount: 4,850,000.00 |           |          |  |  |  |
| Type:                | Fixed [2] |          |  |  |  |
| < 60% of Base:       | False     |          |  |  |  |
| Interest Rate:       | 10.0000   | <b>%</b> |  |  |  |
| Chase Rate:          | 8.5000    | <b>%</b> |  |  |  |
| Amortization Rate:   | 10.0000   | <b>%</b> |  |  |  |
| Interest Only:       | False     |          |  |  |  |
| Yearly Payment:      | 478,1     | 81       |  |  |  |

| Calculati       | Calculation of FRVS Per Diem |         |  |  |  |  |
|-----------------|------------------------------|---------|--|--|--|--|
|                 | Total Amount Per Diem        |         |  |  |  |  |
| 80% Capital(1): | 4,129,280                    | 8.1321  |  |  |  |  |
| 20% ROE(2):     | 1,032,320                    | 0.5541  |  |  |  |  |
| Insurance Cost( | 3): <b>72,753</b>            | 1.2519  |  |  |  |  |
| Taxes Cost(3):  | 10,601                       | 0.1824  |  |  |  |  |
| Home Office(3)  | : 0                          | 0.0000  |  |  |  |  |
| Replacement(38  | £4): <b>18,158</b>           | 0.0000  |  |  |  |  |
| Total FRVS PI   | D:                           | 10.1205 |  |  |  |  |

- (1) 80% Capital (\$4,129,280) amortized at 10.0000% for 20 years Principal & Interest of \$478,181 divided by annual available days (65,335) divided by Occup. Adj. (0.9000) = \$8.1321
- (2) 20% ROE (\$1,032,320) times the ROE factor (0.031560) divided by annual available days (65,335) divided by Occup. Adj. (0.9000) = \$0.5541
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 179         | Effective PBS Limitation | 5,101,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                              |  |  |  |
|--|---|---|----------------------------|------------------------------|--|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                              |  |  |  |
| Operating  | 39.1741   | 39.1741   | 2.8611                     | 36.3130                      |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 89.2875<br>43.6248<br>13.6500<br>0.0000<br>0.0000 | 89.2875<br>43.6248<br>10.1205<br>0.0000<br>0.0000 | 6.5211<br>3.1862<br>0.7392 | 82.7664<br>40.4386<br>9.3813 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.5414<br>\$8.6851        |  |  |  |
| Totals   | 185.7364  | 182.2069  | 13.3076                    | 196.1258                     |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



208.51

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### MK of North Port LLC

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Provider Information               | Cost Report (CR)           | Patient Days                 | Ratings Days                    |  |  |  |
|------------------------------------|----------------------------|------------------------------|---------------------------------|--|--|--|
| 6940 Outreach Way                  | 03/01/2010-02/28/2011      | Number of Beds: 120          | Superior: 0                     |  |  |  |
| North Port FL 34287                | Days In CR 365             | Maximum: 43,                 |                                 |  |  |  |
| County: Sarasota[58]               | First Used: <b>2011/07</b> | Max Annualized: 43,          |                                 |  |  |  |
| Region: South[2] Area: 8           | Last Used: <b>2011/07</b>  | Total Patient: 32,           |                                 |  |  |  |
| Control Private For profit [1]     | Unaudited [3]              | Medicare: 7,0                | Inflation                       |  |  |  |
| Current Class South Large [4]      | Initial CR? False          | Medicaid: 18,                | 1.2241/750                      |  |  |  |
| Class at 1/94: South Large [4]     | Medicaid Utilization       | 55.2055                      | 2%   Semester Index: 1.26086800 |  |  |  |
| Operating Ex > 18 months [1]       | Occupancy:                 | 75.1529                      | 7% Cost: 1.02997165             |  |  |  |
| Open Date: 12/1/1985               | Statewide Low Occupan      | cy Threshold: <b>79.3144</b> | 0% Target: 1.01620550           |  |  |  |
| Acquired Date: 12/1/1985           | Medicaid Low Occupand      | cy Threshold: 41.9406        | 0% DC FY Index: 1.17566608      |  |  |  |
| Entered Medicaid 12/17/1985        | Low Occupancy Adjustr      | ment Factor: <b>94.7532</b>  | 5% DC Sem Index: 1.19750000     |  |  |  |
| Med # Active Date: <b>8/1/2000</b> | Weighted Low Occ Adju      | stment Factor: 100.0000      | 0% DC Inflation: 1.01857153     |  |  |  |
| Previous Med # <b>208736</b>       |                            |                              | 1.0105/150                      |  |  |  |
|                                    |                            |                              | PS Target: 1.02315072           |  |  |  |
| Rate Calculations                  |                            |                              |                                 |  |  |  |

| Description | Operating | Direct    |
|-------------|-----------|-----------|
| T - 1 G     | (55.464   | 1 (40 110 |

| Item  | Description  | Operating | Direct    | InDirect | Property | ROE | Totals    |
|-------|--|-----------|-----------|----------|----------|-----|-----------|
| 1     | Total Cost   | 655,464   | 1,648,110 | 959,420  | 380,522  | 0   | 3,643,516 |
| 1a    | Audit Adjustments  |           |           |          |          |     |           |
| 2     | Cost Per Diem  | 36.0700   | 90.6950   | 52.7966  | 20.9400  |     | 200.5016  |
| 3     | Cost Per Diem Inflated   | 37.1511   | 92.3793   | 54.3790  |          |     |           |
| 4     | Low Occupancy Adjustment   |           |           |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 37.1511   | 92.3793   | 54.3790  | 20.9400  |     | 204.8494  |
| 5a    | Interim Adjustment   |           |           |          |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |           |          |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 40.1320   |           | 47.9568  |          |     |           |
| 7     | Provider Target Rate   | 41.0611   |           | 49.0670  |          |     |           |
| 7a    | Interim Adjustment   |           |           |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |           |          |          |     |           |
| 8     | Cost Based Class Ceilings  | 51.5193   | 97.3713   | 64.0999  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 50.3378   |           | 56.8989  |          |     |           |
| 10    | Target Rate Class Ceiling  | 51.1535   |           | 57.8210  |          |     |           |
| 10a   | New Provider Target Limitation   |           |           |          |          |     |           |
| 10b   | Base for line 10a  |           |           |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 37.1511   | 92.3793   | 49.0670  | 13.6500  |     | 192.2474  |
| 12/13 | Medicaid Adjustment Rate   |           | 0.5410    | 0.2873   |          |     |           |
| 14    | Prospective Per Diem 11  | 37.1511   | 92.9203   | 49.3543  | 13.6500  |     | 193.0757  |
| 15    | Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |          |          |     |           |





208.51

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### MK of North Port LLC

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 11/1/1997 |
|----------------------|-----------|
| Year of Phase-In/Ful | 11:       |
| RS to Start Calcs:   | 1985/07   |
| Indexed Asset Value  | 5,128,262 |
| FRVS Base Asset:     | 3,158,034 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.026880  |
|                      |           |

| Mortgage Int       | formation                   |          |  |  |
|--------------------|-----------------------------|----------|--|--|
| Amount:            | Amount: <b>3,615,000.00</b> |          |  |  |
| Type:              | Fixed [2]                   |          |  |  |
| < 60% of Base:     | False                       |          |  |  |
| Interest Rate:     | 13.1170                     | <b>%</b> |  |  |
| Chase Rate:        | 13.0000                     | <b>%</b> |  |  |
| Amortization Rate: | 13.1170                     | <b>%</b> |  |  |
| Interest Only:     | False                       |          |  |  |
| Yearly Payment:    | 580,8                       | 91       |  |  |
|                    |                             |          |  |  |

| Calculation of FRVS Per Diem |             |          |  |  |  |  |
|------------------------------|-------------|----------|--|--|--|--|
| Te                           | otal Amount | Per Diem |  |  |  |  |
| 80% Capital(1):              | 4,102,610   | 14.7359  |  |  |  |  |
| 20% ROE(2):                  | 1,025,652   | 0.6994   |  |  |  |  |
| Insurance Cost(3):           | 26,117      | 0.7934   |  |  |  |  |
| Taxes Cost(3):               | 63,792      | 1.9380   |  |  |  |  |
| Home Office(3):              | 5,881       | 0.1787   |  |  |  |  |
| Replacement(3&4              | 96,855      | 0.0000   |  |  |  |  |
| Total FRVS PD:               |             | 18.3454  |  |  |  |  |

- (1) 80% Capital (\$4,102,610) amortized at 13.1170% for 20 years Principal & Interest of \$580,891 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$14.7359
- (2) 20% ROE (\$1,025,652) times the ROE factor (0.026880) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6994
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |           | Used Per Bed Standard:   | 28,500    |  |
|--------------------------------|-----------|--------------------------|-----------|--|
| Comparison Date:               | 10/1/1985 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 120       | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |
| Operating  | 37.1511   | 37.1511   | 2.7133                     | 34.4378                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 92.9203<br>49.3543<br>13.6500<br>0.0000<br>0.0000 | 92.9203<br>49.3543<br>18.3454<br>0.0000<br>0.0000 | 6.7865<br>3.6046<br>1.3399 | 86.1338<br>45.7497<br>17.0055 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$16.4993<br>\$8.6851         |  |
| Totals   | 193.0757  | 197.7711  | 14.4443                    | 208.5112                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



NAME OF THE PARTY 
### Florida Agency For Health Care Administration

212.52

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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       |
|--------------------------------|----------------------------|---------------------------------|-----------------|------------|
| 955 NW 3rd Street              | 03/01/2009-02/28/2010      | Number of Beds: 264             | Superior:       | 0          |
| Miami Fl 33128                 | Days In CR 365             | Maximum: <b>93,500</b>          | Standard:       | 184        |
| County: Dade[13]               | First Used: <b>2010/07</b> | Max Annualized: 96,360          | Conditional:    | 0          |
| Region: South[2] Area: 11      | Last Used: <b>2011/07</b>  | Total Patient: 90,095           | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>16,569</b>         | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: 57,532                | FY Index:       | 1.19713987 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 63.85704%                       | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 96.35829%                       | Cost:           | 1.05323365 |
| Open Date: 11/13/2000          | Statewide Low Occupan      | ncy Threshold: <b>79.31440%</b> | Target:         | 1.01620550 |
| Acquired Date: 11/13/2000      | Medicaid Low Occupan       | cy Threshold: <b>41.94060%</b>  | DC FY Index:    | 1.16183216 |
| Entered Medicaid 11/13/2000    | Low Occupancy Adjusti      | ment Factor: 121.48902%         | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 11/13/2000  | Weighted Low Occ Adj       | ustment Factor: 100.0000%       | DC Inflation:   | 1.03069965 |
| Previous Med #                 |                            |                                 |                 |            |
|                                |                            |                                 | PS Target:      | 1.02315072 |

|       | 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             | 29.1200   |     | 226.1300   |
| 3     | Cost Per Diem Inflated                    | 52.5021         | 89.2973             | 63.7458             |           |     |            |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |           |     |            |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 52.5021         | 89.2973             | 63.7458             | 29.1200   |     | 234.6652   |
| 5a    | Interim Adjustment                        |                 |                     |                     |           |     |            |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |           |     |            |
| 6     | Prior Semester: Provider Target Base      | 48.4659         |                     | 72.0193             |           |     |            |
| 7     | Provider Target Rate                      | 49.5879         |                     | 73.6866             |           |     |            |
| 7a    | Interim Adjustment                        |                 |                     |                     |           |     |            |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |           |     |            |
| 8     | Cost Based Class Ceilings                 | 51.5193         | 97.3713             | 64.0999             | 13.6500   |     |            |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378         |                     | 56.8989             |           |     |            |
| 10    | Target Rate Class Ceiling                 | 51.1535         |                     | 57.8210             |           |     |            |
| 10a   | New Provider Target Limitation            |                 |                     |                     |           |     |            |
| 10b   | Base for line 10a                         |                 |                     |                     |           |     |            |
| 11    | Lesser of 5,7,8,10, 10a                   | 49.5879         | 89.2973             | 57.8210             | 13.6500   |     | 210.3562   |
| 12/13 | Medicaid Adjustment Rate                  |                 | 1.3921              | 0.9014              |           |     |            |
| 14    | Prospective Per Diem 11                   | 49.5879         | 90.6894             | 58.7224             | 13.6500   |     | 212.6497   |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002    |     |            |





212.52

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Victoria Nursing and Rehabilitation Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 11/13/2000 |
|----------------------|------------|
| Year of Phase-In/Ful | 1:         |
| RS to Start Calcs:   | 2000/07    |
| Indexed Asset Value  | 12,138,520 |
| FRVS Base Asset:     | 5,618,709  |
| Occup Adj Factor:    | 0.9000     |
| ROE Factor           | 0.030630   |
|                      |            |

| Mortgage Information |              |          |  |  |
|----------------------|--------------|----------|--|--|
| Amount: 15,121,94    |              |          |  |  |
| Type:                | Variable [3] |          |  |  |
| < 60% of Base:       | False        |          |  |  |
| Interest Rate:       | 10.5000      | <b>%</b> |  |  |
| Chase Rate:          | 8.4408       | <b>%</b> |  |  |
| Amortization Rate:   | 10.4408      | <b>%</b> |  |  |
| Interest Only:       | False        |          |  |  |
| Yearly Payment:      | 1,158,7      | 81       |  |  |

| Calculation of FRVS Per Diem |                   |          |  |  |  |  |
|------------------------------|-------------------|----------|--|--|--|--|
|                              | Total Amount      | Per Diem |  |  |  |  |
| 80% Capital(1):              | 9,710,816         | 13.3617  |  |  |  |  |
| 20% ROE(2):                  | 2,427,704         | 0.8574   |  |  |  |  |
| Insurance Cost(              | 3): <b>28,763</b> | 0.3193   |  |  |  |  |
| Taxes Cost(3):               | 160,565           | 1.7822   |  |  |  |  |
| Home Office(3)               | : 44,242          | 0.4911   |  |  |  |  |
| Replacement(38               | 22 <b>,952</b>    | 0.0000   |  |  |  |  |
| Total FRVS PI                | ):                | 16.8117  |  |  |  |  |

- (1) 80% Capital (\$9,710,816) amortized at 10.4408% for 20 years Principal & Interest of \$1,158,781 divided by annual available days (96,360) divided by Occup. Adj. (0.9000) = \$13.3617
- (2) 20% ROE (\$2,427,704) times the ROE factor (0.030630) divided by annual available days (96,360) divided by Occup. Adj. (0.9000) = \$0.8574
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| -                              |                  |            | 1 3                             |           |  |
|--------------------------------|------------------|------------|---------------------------------|-----------|--|
| Per Bed Standard Determination |                  | ermination | Used Per Bed Standard:          | 39,849    |  |
|                                | Comparison Date: | 1/1/2000   | Current RS PBS:                 | 49,593    |  |
|                                | Comparison Bed   | 141        | <b>Effective PBS Limitation</b> | 5,618,709 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                  |  |  |  |
|--|---|---|----------------------------|----------------------------------|--|--|--|
| Components   | Cost  | FRVS  | MTA* Final Component       |                                  |  |  |  |
| Operating  | 49.5879   | 49.5879   | 3.6217                     | 45.9662                          |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 90.6894<br>58.7224<br>13.6500<br>0.0000<br>0.0000 | 90.6894<br>58.7224<br>16.8117<br>0.0000<br>0.0000 | 6.6235<br>4.2888<br>1.2278 | 84.0659<br>54.4336<br>15.5839    |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 212.6497  | 215.8114  | 15.7618                    | \$3.7867<br>\$8.6851<br>212.5214 |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





195.40

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### MK of Fernandina Beach LLC

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

| Provider Information           | Cost Report (CR)           | Patient Days            |       | Ratings         | Days       |
|--------------------------------|----------------------------|-------------------------|-------|-----------------|------------|
| 1625 Lime St                   | 01/01/2010-12/31/2010      | Number of Beds: 120     | )     | Superior:       | 0          |
| Fernandina Beach FL 32034      | Days In CR 365             | Maximum: 43             | 3,800 | Standard:       | 160        |
| County: Nassau[45]             | First Used: <b>2011/07</b> | Max Annualized: 43      | 3,800 | Conditional:    | 24         |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient: 3:       | 5,895 | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:               | 6,316 | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: 23            | 3,677 | FY Index:       | 1.22078676 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 65.963                  | 183%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 81.952                  | 205%  | Cost:           | 1.03283230 |
| Open Date: 8/1/1984            | Statewide Low Occupan      | cy Threshold: 79.314    | 440%  | Target:         | 1.01620550 |
| Acquired Date: <b>8/1/1984</b> | Medicaid Low Occupan       | cy Threshold: 41.940    | 060%  | DC FY Index:    | 1.17400000 |
| Entered Medicaid 8/1/1984      | Low Occupancy Adjusti      | ment Factor: 103.325    | 557%  | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 8/1/2000    | Weighted Low Occ Adj       | ustment Factor: 100.000 | 000%  | DC Inflation:   |            |
| Previous Med # <b>207951</b>   |                            |                         |       |                 | 1.02001704 |
|                                |                            |                         |       | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |           |           |           |          |     |           |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost                                | 957,735   | 1,963,448 | 1,214,647 | 307,564  | 0   | 4,443,394 |
| 1a    | Audit Adjustments                         |           |           |           |          |     |           |
| 2     | Cost Per Diem                             | 40.4500   | 82.9264   | 51.3007   | 12.9900  |     | 187.6671  |
| 3     | Cost Per Diem Inflated                    | 41.7781   | 84.5863   | 52.9850   |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 41.7781   | 84.5863   | 52.9850   | 12.9900  |     | 192.3394  |
| 5a    | Interim Adjustment                        |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 37.1733   |           | 44.2723   |          |     |           |
| 7     | Provider Target Rate                      | 38.0339   |           | 45.2972   |          |     |           |
| 7a    | Interim Adjustment                        |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573   | 95.2206   | 58.5089   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463   |           | 53.4956   |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795   |           | 54.3625   |          |     |           |
| 10a   | New Provider Target Limitation            |           |           |           |          |     |           |
| 10b   | Base for line 10a                         |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 38.0339   | 84.5863   | 45.2972   | 12.9900  |     | 180.9074  |
| 12/13 | Medicaid Adjustment Rate                  |           | 1.3208    | 0.7073    |          |     |           |
| 14    | Prospective Per Diem 11                   | 38.0339   | 85.9071   | 46.0045   | 12.9900  |     | 182.9355  |
| 15    | 11 1 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1   |           |           |           |          |     |           |





195.40

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### MK of Fernandina Beach LLC

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 8/1/2000  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1984/07   |
| Indexed Asset Value    | 4,054,725 |
| FRVS Base Asset:       | 2,454,766 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.027600  |
|                        |           |

| Mortgage Information        |           |          |  |  |
|-----------------------------|-----------|----------|--|--|
| Amount: <b>3,000,000.00</b> |           |          |  |  |
| Type:                       | Fixed [2] |          |  |  |
| < 60% of Base:              | False     |          |  |  |
| Interest Rate:              | 12.7530   | <b>%</b> |  |  |
| Chase Rate:                 | 13.0000   | <b>%</b> |  |  |
| Amortization Rate:          | 12.7530   | <b>%</b> |  |  |
| Interest Only:              | False     |          |  |  |
| Yearly Payment:             | 449,2     | 208      |  |  |

| Calculation of FRVS Per Diem |            |          |  |  |  |
|------------------------------|------------|----------|--|--|--|
| Tot                          | tal Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 3,243,780  | 11.3954  |  |  |  |
| 20% ROE(2):                  | 810,945    | 0.5678   |  |  |  |
| Insurance Cost(3):           | 23,816     | 0.6635   |  |  |  |
| Taxes Cost(3):               | 0          | 0.0000   |  |  |  |
| Home Office(3):              | 6,462      | 0.1800   |  |  |  |
| Replacement(3&4):            | 76,073     | 0.0000   |  |  |  |
| Total FRVS PD:               |            | 12.8067  |  |  |  |

- (1) 80% Capital (\$3,243,780) amortized at 12.7530% for 20 years Principal & Interest of \$449,208 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.3954
- (2) 20% ROE (\$810,945) times the ROE factor (0.027600) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5678
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |
|---------------------|-------------|--------------------------|-----------|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,420,000 |

|  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|
| Components   | Cost  | FRVS  | RVS MTA* Final Component   |                               |  |  |  |  |
| Operating  | 38.0339   | 38.0339   | 2.7778                     | 35.2561                       |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 85.9071<br>46.0045<br>12.9900<br>0.0000<br>0.0000 | 85.9071<br>46.0045<br>12.8067<br>0.0000<br>0.0000 | 6.2743<br>3.3600<br>0.9353 | 79.6328<br>42.6445<br>11.8714 |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.3131<br>\$8.6851         |  |  |  |  |
| Totals   | 182.9355  | 182.7522  | 13.3474                    | 195.4030                      |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





210.97

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **MK of Winter Garden LLC**

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

| Provider Information            | Cost Report (CR)           | Patient Days                   | Ratings Days            |      |
|---------------------------------|----------------------------|--------------------------------|-------------------------|------|
| 12751 W Colonial Dr             | 01/01/2010-12/31/2010      | Number of Beds: 100            | Superior: 0             |      |
| Winter Garden FL 31787          | Days In CR 365             | Maximum: <b>36,500</b>         | Standard: 184           |      |
| County: Orange[48]              | First Used: <b>2011/07</b> | Max Annualized: 36,500         | Conditional: 0          |      |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient: 34,454          | Total: <b>184</b>       |      |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>4,578</b>         | Inflation               |      |
| Current Class Central Small [5] | Initial CR? False          | Medicaid: <b>23,971</b>        | FY Index: 1.22078       | 8676 |
| Class at 1/94: North Small [1]  | Medicaid Utilization       | 69.57392%                      | Semester Index: 1.26086 | 6800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 94.39452%                      |                         |      |
| Open Date: 8/1/1985             | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b> | Target: 1.01620         |      |
| Acquired Date: <b>8/1/1985</b>  | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b> | DC FY Index: 1.17400    |      |
| Entered Medicaid 8/1/1985       | Low Occupancy Adjustr      | ment Factor: 119.01309%        | DC Sem Index: 1.19750   |      |
| Med # Active Date: 8/1/2000     | Weighted Low Occ Adju      | ustment Factor: 100.0000%      |                         |      |
| Previous Med # <b>208523</b>    |                            |                                | 10200                   | _    |
|                                 |                            |                                | PS Target: 1.0231:      | 5072 |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,004,864       | 2,149,194           | 1,000,504           | 374,187  | 0   | 4,528,749 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 41.9200         | 89.6581             | 41.7381             | 15.6100  |     | 188.9262  |
| 3     | Cost Per Diem Inflated                    | 43.2963         | 91.4528             | 43.1085             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 43.2963         | 91.4528             | 43.1085             | 15.6100  |     | 193.4676  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 41.1299         |                     | 46.1145             |          |     |           |
| 7     | Provider Target Rate                      | 42.3650         |                     | 54.4328             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 56.4866         | 97.7236             | 72.5771             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 54.6049         |                     | 64.3815             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 55.4898         |                     | 65.4248             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 42.3650         | 91.4528             | 43.1085             | 13.6500  |     | 190.5763  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 2.0139              | 0.9493              |          |     |           |
| 14    | Prospective Per Diem 11                   | 42.3650         | 93.4667             | 44.0578             | 13.6500  |     | 193.5395  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





210.97

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### MK of Winter Garden LLC

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:            | 9/1/1999  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1985/07   |
| Indexed Asset Value    | 4,885,642 |
| FRVS Base Asset:       | 3,060,682 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.027600  |
|                        |           |

| Mortgage Information        |         |          |  |  |
|-----------------------------|---------|----------|--|--|
| Amount: <b>3,400,000.00</b> |         |          |  |  |
| Type: Fixed [2]             |         |          |  |  |
| < 60% of Base:              | False   |          |  |  |
| Interest Rate:              | 13.1000 | <b>%</b> |  |  |
| Chase Rate:                 | 13.0000 | <b>%</b> |  |  |
| Amortization Rate:          | 13.1000 | <b>%</b> |  |  |
| Interest Only:              | False   |          |  |  |
| Yearly Payment:             | 552,8   | 339      |  |  |

| Calculation of FRVS Per Diem |                     |          |  |  |  |  |
|------------------------------|---------------------|----------|--|--|--|--|
| F                            | Total Amount        | Per Diem |  |  |  |  |
| 80% Capital(1):              | 3,908,514           | 16.8292  |  |  |  |  |
| 20% ROE(2):                  | 977,128             | 0.8210   |  |  |  |  |
| Insurance Cost(3             | <b>29,399</b>       | 0.8533   |  |  |  |  |
| Taxes Cost(3):               | 0                   | 0.0000   |  |  |  |  |
| Home Office(3):              | 6,202               | 0.1800   |  |  |  |  |
| Replacement(3&               | (4): <b>110,224</b> | 0.0000   |  |  |  |  |
| Total FRVS PD                | ):                  | 18.6835  |  |  |  |  |

- (1) 80% Capital (\$3,908,514) amortized at 13.1000% for 20 years Principal & Interest of \$552,839 divided by annual available days (36,500) divided by Occup. Adj. (0.9000) = \$16.8292
- (2) 20% ROE (\$977,128) times the ROE factor (0.027600) divided by annual available days (36,500) divided by Occup. Adj. (0.9000) = \$0.8210
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |           | Used Per Bed Standard:   | 28,500    |  |
|--------------------------------|-----------|--------------------------|-----------|--|
| Comparison Date:               | 10/1/1985 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 120       | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |  |  |  |
|--|---|---|----------------------------|-----------------------------------|--|--|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                                   |  |  |  |  |
| Operating  | 42.3650   | 42.3650   | 3.0941                     | 39.2709                           |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 93.4667<br>44.0578<br>13.6500<br>0.0000<br>0.0000 | 93.4667<br>44.0578<br>18.6835<br>0.0000<br>0.0000 | 6.8264<br>3.2178<br>1.3646 | 86.6403<br>40.8400<br>17.3189     |  |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 193.5395  | 198.5730  | 14.5029                    | \$18.2183<br>\$8.6851<br>210.9735 |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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### Florida Agency For Health Care Administration

207.27

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Springtree Rehab & Health Center, LLC

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

| Provider Information           | Cost Report (CR)           | Patient Days                     | Ratings         | Days       |
|--------------------------------|----------------------------|----------------------------------|-----------------|------------|
| 4251 Springtree Drive          | 09/01/2009-08/31/2010      | Number of Beds: 110              | Superior:       | 0          |
| Sunrise FL 33351               | Days In CR 365             | Maximum: <b>40,150</b>           | Standard:       | 184        |
| County: Broward[6]             | First Used: <b>2011/07</b> | Max Annualized: 40,150           |                 | 0          |
| Region: South[2] Area: 10      | Last Used: <b>2011/07</b>  | Total Patient: 36,391            | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>4,412</b>           | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: <b>14,169</b>          | FY Index:       | 1.21220353 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 38.93545%                        | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 90.63761%                        | Cost:           | 1.04014546 |
| Open Date: 9/1/1989            | Statewide Low Occupar      | ncy Threshold: <b>79.31440</b> % | Target:         | 1.01620550 |
| Acquired Date: 9/1/1989        | Medicaid Low Occupan       | cy Threshold: <b>41.94060</b> %  | DC FY Index:    | 1.16916514 |
| Entered Medicaid 3/6/1990      | Low Occupancy Adjusts      | ment Factor: 114.27636%          | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 6/1/2000    | Weighted Low Occ Adj       | ustment Factor: 100.0000%        | DC Inflation:   | 1.02423512 |
| Previous Med # <b>201871</b>   |                            |                                  | PS Target:      |            |
|                                |                            |                                  | rs rarget:      | 1.02315072 |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 590,654          | 1,110,430           | 738,173             | 180,655  | 0   | 2,619,912 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 41.6864          | 78.3704             | 52.0977             | 12.7500  |     | 184.9045  |
| 3     | Cost Per Diem Inflated                    | 43.3599          | 80.2697             | 54.1892             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 43.3599          | 80.2697             | 54.1892             | 12.7500  |     | 190.5688  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 45.7477          |                     | 59.1989             |          |     |           |
| 7     | Provider Target Rate                      | 46.8068          |                     | 60.5694             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 43.3599          | 80.2697             | 54.1892             | 12.7500  |     | 190.5688  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 43.3599          | 80.2697             | 54.1892             | 12.7500  |     | 190.5688  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





207.27

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Springtree Rehab & Health Center, LLC

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 3/6/1990  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1989/07   |
| Indexed Asset Value    | 4,737,602 |
| FRVS Base Asset:       | 2,534,785 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.030420  |
|                        |           |

| Mortgage Information         |          |          |  |  |
|------------------------------|----------|----------|--|--|
| Amount: <b>3,600,000.0</b> 0 |          |          |  |  |
| Type: Variable [3]           |          |          |  |  |
| < 60% of Base:               | False    |          |  |  |
| Interest Rate:               | 9.0700 % |          |  |  |
| Chase Rate:                  | 8.5000 % |          |  |  |
| Amortization Rate:           | 9.0700   | <b>%</b> |  |  |
| Interest Only:               | False    |          |  |  |
| Yearly Payment:              | 411,254  |          |  |  |

| Calculation of FRVS Per Diem |                      |          |  |  |  |
|------------------------------|----------------------|----------|--|--|--|
|                              | Total Amount         | Per Diem |  |  |  |
| 80% Capital(1):              | 3,790,082            | 11.3810  |  |  |  |
| 20% ROE(2):                  | 947,520              | 0.7977   |  |  |  |
| Insurance Cost(3             | 3): <b>62,325</b>    | 1.7126   |  |  |  |
| Taxes Cost(3):               | 82,209               | 2.2590   |  |  |  |
| Home Office(3):              | 12,610               | 0.3465   |  |  |  |
| Replacement(3&               | (24): <b>157,305</b> | 0.0000   |  |  |  |
| Total FRVS PI                | <b>)</b> :           | 16.4968  |  |  |  |

- (1) 80% Capital (\$3,790,082) amortized at 9.0700% for 20 years Principal & Interest of \$411,254 divided by annual available days (40,150) divided by Occup. Adj. (0.9000) = \$11.3810
- (2) 20% ROE (\$947,520) times the ROE factor (0.030420) divided by annual available days (40,150) divided by Occup. Adj. (0.9000) = \$0.7977
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |          | Used Per Bed Standard:   | 29,821    |  |
|--------------------------------|----------|--------------------------|-----------|--|
| Comparison Date:               | 1/1/1989 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 85       | Effective PBS Limitation | 2,534,785 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |  |
| Operating  | 43.3599   | 43.3599   | 3.1668                     | 40.1931                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 80.2697<br>54.1892<br>12.7500<br>0.0000<br>0.0000 | 80.2697<br>54.1892<br>16.4968<br>0.0000<br>0.0000 | 5.8625<br>3.9577<br>1.2048 | 74.4072<br>50.2315<br>15.2920 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 100 5/00  | 104.2150  | 111010                     | \$18.4628<br>\$8.6851         |  |  |
| Totals   | 190.5688  | 194.3156  | 14.1918                    | 207.2717                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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Florida Agency For Health Care Administration

230.42

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 D         | avs       | Ratings         | Davs       |
|--------------------------------|----------------------------|-------------------|-----------|-----------------|------------|
| 13650 NE Third Street          | 09/01/2009-08/31/2010      | Number of Beds:   | 100       | Superior:       | 0          |
| North Miami FL 33161           | Days In CR 365             | Maximum:          | 36,500    | Standard:       | 184        |
| County: Dade[13]               | First Used: <b>2011/01</b> | Max Annualized:   | 36,500    | Conditional:    | 0          |
| Region: South[2] Area: 11      | Last Used: <b>2011/07</b>  | Total Patient:    | 25,732    | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:         | 1,531     | Inflat          | ion        |
| Current Class South Small [3]  | Initial CR? False          | Medicaid:         | 20,292    | FY Index:       | 1.21220353 |
| Class at 1/94: South Small [3] | Medicaid Utilization       |                   | 78.85901% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 |                   | 70.49863% | Cost:           | 1.04014546 |
| Open Date: 1/1/1967            | Statewide Low Occupan      | cy Threshold:     | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 7/1/1971        | Medicaid Low Occupand      | cy Threshold:     | 41.94060% | DC FY Index:    | 1.16916514 |
| Entered Medicaid 7/1/1971      | Low Occupancy Adjustr      | ment Factor:      | 88.88503% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 6/1/2000    | Weighted Low Occ Adju      | ustment Factor: 1 | 00.00000% | DC Inflation:   | 1.02423512 |
| Previous Med # 222429          |                            |                   |           |                 |            |
|                                |                            |                   |           | PS Target:      | 1.02315072 |

|       | Rate Calculations   |           |           |           |          |     |           |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost  | 1,028,990 | 1,787,398 | 1,158,120 | 250,809  | 0   | 4,225,317 |
| 1a    | Audit Adjustments   |           |           |           |          |     |           |
| 2     | Cost Per Diem   | 50.7091   | 88.0839   | 57.0727   | 12.3600  |     | 208.2257  |
| 3     | Cost Per Diem Inflated  | 52.7448   | 90.2186   | 59.3639   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 52.7448   | 90.2186   | 59.3639   | 12.3600  |     | 214.6873  |
| 5a    | Interim Adjustment  |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 50.0232   |           | 58.5755   |          |     |           |
| 7     | Provider Target Rate  | 51.1813   |           | 59.9316   |          |     |           |
| 7a    | Interim Adjustment  |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings   | 59.2863   | 102.7706  | 78.6955   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 60.7984   |           | 70.2905   |          |     |           |
| 10    | Target Rate Class Ceiling   | 61.7837   |           | 71.4296   |          |     |           |
| 10a   | New Provider Target Limitation  |           |           |           |          |     |           |
| 10b   | Base for line 10a   |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 51.1813   | 90.2186   | 59.3639   | 12.3600  |     | 213.1238  |
| 12/13 | Medicaid Adjustment Rate  |           | 2.9291    | 1.9273    |          |     |           |
| 14    | Prospective Per Diem 11   | 51.1813   | 93.1477   | 61.2912   | 12.3600  |     | 217.9802  |
| 15    | Inflated Usual & Customary Charge  Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





230.42

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Pinecrest Convalescent Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 4/1/1996  |
|----------------------|-----------|
| Year of Phase-In/Ful | l:        |
| RS to Start Calcs:   | 1971/07   |
| Indexed Asset Value  | 2,296,711 |
| FRVS Base Asset:     | 1,306,769 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.030420  |
|                      |           |

| Mortgage Information |          |          |  |  |
|----------------------|----------|----------|--|--|
| Amount: <b>0.00</b>  |          |          |  |  |
| Type:                | None [1] |          |  |  |
| < 60% of Base:       | True     |          |  |  |
| Interest Rate:       | 12.5000  | <b>%</b> |  |  |
| Chase Rate:          | 12.5000  | <b>%</b> |  |  |
| Amortization Rate:   | 12.5000  | <b>%</b> |  |  |
| Interest Only:       | True     |          |  |  |
| Yearly Payment:      | 228,     | ,435     |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Tota                         | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 1,837,369 | 6.9539   |  |  |  |
| 20% ROE(2):                  | 459,342   | 0.4254   |  |  |  |
| Insurance Cost(3):           | 60,119    | 2.3364   |  |  |  |
| Taxes Cost(3):               | 57,367    | 2.2294   |  |  |  |
| Home Office(3):              | 8,329     | 0.3237   |  |  |  |
| Replacement(3&4):            | 24,329    | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 12.2688  |  |  |  |

- (1) 80% Capital (\$1,837,369) amortized at 12.5000% for 20 years Interest of \$228,435 divided by annual available days (36,500) divided by Occup. Adj. (0.9000) = \$6.9539
- (2) 20% ROE (\$459,342) times the ROE factor ( 0.030420) divided by annual available days (36,500) divided by Occup. Adj. (0.9000) = \$0.4254
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 100         | Effective PBS Limitation | 2,850,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |  |  |
| Operating  | 51.1813   | 51.1813   | 3.7380                     | 47.4433                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 93.1477<br>61.2912<br>12.3600<br>0.0000<br>0.0000 | 93.1477<br>61.2912<br>12.2688<br>0.0000<br>0.0000 | 6.8031<br>4.4764<br>0.8961 | 86.3446<br>56.8148<br>11.3727 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$19.7599<br>\$8.6851         |  |  |  |
| Totals   | 217.9802  | 217.8890  | 15.9136                    | 230.4204                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



192.32

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Stuart Nursing & Restorative Care Center**

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

| Provider Information           | Cost Report (CR)           | Patient Days            |        | Ratings         | Days       |
|--------------------------------|----------------------------|-------------------------|--------|-----------------|------------|
| 1500 Palm Beach Road           | 01/01/2010-12/31/2010      | Number of Beds: 120     |        | Superior:       | 0          |
| Stuart FL 33494                | Days In CR 365             | Maximum: 43             | ,800   | Standard:       | 184        |
| County: Martin[43]             | First Used: <b>2011/07</b> | Max Annualized: 43      | ,800   | Conditional:    | 0          |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient: 36       | ,507   | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 4             | ,389   | Inflati         | on         |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: 23            | ,777   | FY Index:       | 1.22078676 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 65.129                  | 98%    | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 83.3493                 | 32%    | Cost:           | 1.03283230 |
| Open Date: 6/1/1973            | Statewide Low Occupan      | cy Threshold: 79.314    | 40%    | Target:         | 1.01620550 |
| Acquired Date: 6/1/1973        | Medicaid Low Occupan       | cy Threshold: 41.940    | 60%    | DC FY Index:    | 1.17400000 |
| Entered Medicaid 6/1/1973      | Low Occupancy Adjustr      | ment Factor: 105.0872   | 7/10/2 | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2001    | Weighted Low Occ Adju      | ustment Factor: 100.000 | 00%    | DC Inflation:   | 1.02001704 |
| Previous Med # <b>203998</b>   |                            |                         |        |                 |            |
|                                |                            |                         |        | PS Target:      | 1.02315072 |

|       | Rate Calculations   |           |           |          |          |     |           |
|-------|---|-----------|-----------|----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct    | InDirect | Property | ROE | Totals    |
| 1     | Total Cost  | 1,000,683 | 1,978,242 | 818,987  | 238,959  | 0   | 4,036,871 |
| 1a    | Audit Adjustments   |           |           |          |          |     |           |
| 2     | Cost Per Diem   | 42.0862   | 83.1998   | 34.4445  | 10.0500  |     | 169.7805  |
| 3     | Cost Per Diem Inflated  | 43.4680   | 84.8652   | 35.5754  |          |     |           |
| 4     | Low Occupancy Adjustment  |           |           |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 43.4680   | 84.8652   | 35.5754  | 10.0500  |     | 173.9586  |
| 5a    | Interim Adjustment  |           |           |          |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |          |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 42.4069   |           | 47.9568  |          |     |           |
| 7     | Provider Target Rate  | 43.3887   |           | 49.0670  |          |     |           |
| 7a    | Interim Adjustment  |           |           |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |          |          |     |           |
| 8     | Cost Based Class Ceilings   | 51.5193   | 97.3713   | 64.0999  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 50.3378   |           | 56.8989  |          |     |           |
| 10    | Target Rate Class Ceiling   | 51.1535   |           | 57.8210  |          |     |           |
| 10a   | New Provider Target Limitation  |           |           |          |          |     |           |
| 10b   | Base for line 10a   |           |           |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 43.3887   | 84.8652   | 35.5754  | 10.0500  |     | 173.8793  |
| 12/13 | Medicaid Adjustment Rate  |           | 1.4445    | 0.6055   |          |     |           |
| 14    | Prospective Per Diem 11   | 43.3887   | 86.3097   | 36.1809  | 10.0500  |     | 175.9293  |
| 15    | Inflated Usual & Customary Charge  Usual and Customary Limitations not applied after 7/1/2002 |           |           |          |          |     |           |





192.32

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Stuart Nursing & Restorative Care Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1973/01   |
| Indexed Asset Value  | 4,537,156 |
| FRVS Base Asset:     | 2,626,513 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027600  |
|                      |           |

| Mortgage In          | Mortgage Information |  |  |  |
|----------------------|----------------------|--|--|--|
| Amount: 2,000,000.00 |                      |  |  |  |
| Type:                | Variable [3]         |  |  |  |
| < 60% of Base:       | False                |  |  |  |
| Interest Rate:       | 7.3200 %             |  |  |  |
| Chase Rate:          | 8.2500 %             |  |  |  |
| Amortization Rate:   | 7.3200 %             |  |  |  |
| Interest Only:       | False                |  |  |  |
| Yearly Payment:      | 346,112              |  |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |  |
|------------------------------|--------------------|----------|--|--|--|
|                              | Total Amount       | Per Diem |  |  |  |
| 80% Capital(1):              | 3,629,725          | 8.7801   |  |  |  |
| 20% ROE(2):                  | 907,431            | 0.6353   |  |  |  |
| Insurance Cost(              | 3): <b>21,385</b>  | 0.5858   |  |  |  |
| Taxes Cost(3):               | 78,696             | 2.1556   |  |  |  |
| Home Office(3)               | : <b>4,487</b>     | 0.1229   |  |  |  |
| Replacement(38               | <b>24</b> (45,173) | 0.0000   |  |  |  |
| Total FRVS PI                | D:                 | 12.2797  |  |  |  |

- (1) 80% Capital (\$3,629,725) amortized at 7.3200% for 20 years Principal & Interest of \$346,112 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.7801
- (2) 20% ROE (\$907,431) times the ROE factor (0.027600) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6353
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |           | Used Per Bed Standard:   | 28,500    |  |
|--------------------------------|-----------|--------------------------|-----------|--|
| Comparison Date:               | 10/1/1985 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 182       | Effective PBS Limitation | 5,187,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |
| Operating  | 43.3887   | 43.3887   | 3.1689                     | 40.2198                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 86.3097<br>36.1809<br>10.0500<br>0.0000<br>0.0000 | 86.3097<br>36.1809<br>12.2797<br>0.0000<br>0.0000 | 6.3037<br>2.6425<br>0.8969 | 80.0060<br>33.5384<br>11.3828 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.4841<br>\$8.6851         |  |
| Totals   | 175.9293  | 178.1590  | 13.0120                    | 192.3162                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





<del>20</del>3.57

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Port St. Lucie Nursing & Restorative Care Center

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

| Provider Information           | Cost Report (CR)           | Patient Days                     | Ratings         | Days       |
|--------------------------------|----------------------------|----------------------------------|-----------------|------------|
| 7300 Oleander Avenue           | 01/01/2010-12/31/2010      | Number of Beds: 180              | Superior:       | 0          |
| Port St. Lucie FL 34952        | Days In CR 365             | Maximum: <b>65,700</b>           | Standard:       | 184        |
| County: St Lucie[56]           | First Used: <b>2011/07</b> | Max Annualized: 65,700           |                 | 0          |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient: 41,765            | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>6,086</b>           | Inflati         | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: <b>30,421</b>          | FY Index:       | 1.22078676 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 72.83850%                        | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 63.56925%                        | Cost:           | 1.03283230 |
| Open Date: 3/1/1982            | Statewide Low Occupar      | ncy Threshold: <b>79.31440</b> % | Target:         | 1.01620550 |
| Acquired Date: 3/1/1982        | Medicaid Low Occupan       | cy Threshold: <b>41.94060</b> %  | DC FY Index:    | 1.17400000 |
| Entered Medicaid 3/1/1982      | Low Occupancy Adjust       | ment Factor: <b>80.14844</b> %   | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2001    | Weighted Low Occ Adj       | ustment Factor: 100.00000%       | DC Inflation:   | 1.02001704 |
| Previous Med # <b>206580</b>   |                            |                                  |                 |            |
|                                |                            |                                  | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,418,983       | 2,799,389           | 1,109,256           | 337,673  | 0   | 5,665,301 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 46.6449         | 92.0216             | 36.4635             | 11.1000  |     | 186.2300  |
| 3     | Cost Per Diem Inflated                    | 48.1764         | 93.8636             | 37.6607             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 48.1764         | 93.8636             | 37.6607             | 11.1000  |     | 190.8007  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 40.1320         |                     | 47.9568             |          |     |           |
| 7     | Provider Target Rate                      | 41.0611         |                     | 49.0670             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193         | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378         |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535         |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 41.0611         | 93.8636             | 37.6607             | 11.1000  |     | 183.6854  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 2.4117              | 0.9676              |          |     |           |
| 14    | Prospective Per Diem 11                   | 41.0611         | 96.2753             | 38.6283             | 11.1000  |     | 187.0647  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





203.57

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Port St. Lucie Nursing & Restorative Care Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 10/1/1985 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1982/01   |
| Indexed Asset Value   | 8,788,783 |
| FRVS Base Asset:      | 5,130,000 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027600  |
|                       |           |

| Mortgage Information        |             |          |  |  |
|-----------------------------|-------------|----------|--|--|
| Amount: <b>3,800,000.00</b> |             |          |  |  |
| Type:                       | Variable [3 | 1        |  |  |
| < 60% of Base:              | False       |          |  |  |
| Interest Rate:              | 7.3200      | <b>%</b> |  |  |
| Chase Rate:                 | 8.2500      | <b>%</b> |  |  |
| Amortization Rate:          | 7.3200      | <b>%</b> |  |  |
| Interest Only:              | False       |          |  |  |
| Yearly Payment:             | 670,4       | 142      |  |  |

| Calculation of FRVS Per Diem |                   |          |  |  |  |
|------------------------------|-------------------|----------|--|--|--|
| Т                            | Total Amount      | Per Diem |  |  |  |
| 80% Capital(1):              | 7,031,026         | 11.3384  |  |  |  |
| 20% ROE(2):                  | 1,757,757         | 0.8205   |  |  |  |
| Insurance Cost(3)            | ): <b>6,558</b>   | 0.1570   |  |  |  |
| Taxes Cost(3):               | 102,731           | 2.4597   |  |  |  |
| Home Office(3):              | 5,761             | 0.1379   |  |  |  |
| Replacement(3&4              | 4): <b>98,079</b> | 0.0000   |  |  |  |
| Total FRVS PD                | •                 | 14.9135  |  |  |  |

- (1) 80% Capital (\$7,031,026) amortized at 7.3200% for 20 years Principal & Interest of \$670,442 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$11.3384
- (2) 20% ROE (\$1,757,757) times the ROE factor (0.027600) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.8205
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| <u>`                                    </u> |           |                          |           |  |
|--|-----------|--------------------------|-----------|--|
| Per Bed Standard Determination               |           | Used Per Bed Standard:   | 28,500    |  |
| Comparison Date:                             | 10/1/1985 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                               | 180       | Effective PBS Limitation | 5,130,000 |  |

|  | 1   | iiiioaiseiiieiit a                                | Comparison of Reimbursement under Cost vs. FRVS |                                   |  |  |  |  |
|--|---|---|---|-----------------------------------|--|--|--|--|
| Components   | Cost  | FRVS  | MTA*  | Final Component                   |  |  |  |  |
| Operating  | 41.0611   | 41.0611   | 2.9989  | 38.0622                           |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 96.2753<br>38.6283<br>11.1000<br>0.0000<br>0.0000 | 96.2753<br>38.6283<br>14.9135<br>0.0000<br>0.0000 | 7.0315<br>2.8212<br>1.0892                      | 89.2438<br>35.8071<br>13.8243     |  |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 187.0647  | 190.8782  | 13.9408   | \$17.9484<br>\$8.6851<br>203.5709 |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





228.51

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Plantation Nursing & Rehab Center

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

| Provider Information           | Cost Report (CR)           | Patient Days                     | Ratings Days                     |   |
|--------------------------------|----------------------------|----------------------------------|----------------------------------|---|
| 4250 NW 5th Street             | 09/01/2009-08/31/2010      | Number of Beds: 152              | Superior: 0                      |   |
| Plantation FL 33317            | Days In CR 365             | Maximum: 55,48                   | 0 Standard: 184                  |   |
| County: Broward[6]             | First Used: <b>2011/01</b> | Max Annualized: 55,48            |                                  |   |
| Region: South[2] Area: 10      | Last Used: <b>2011/07</b>  | Total Patient: 40,10             | 4 Total: 184                     |   |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 1,34                   | 2 Inflation                      |   |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: 29,70                  | 6 FY Index: 1.2122035            | 3 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 74.072419                        | Semester Index: <b>1.2608680</b> | 0 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 72.285519                        |                                  |   |
| Open Date: 3/1/1974            | Statewide Low Occupar      | ncy Threshold: <b>79.31440</b> 9 | 76 Target: 1.0162055             |   |
| Acquired Date: 3/1/1974        | Medicaid Low Occupan       | cy Threshold: <b>41.94060</b> 9  | DC FY Index: 1.1691651           |   |
| Entered Medicaid 3/1/1974      | Low Occupancy Adjust       | ment Factor: 91.137949           | DC Sem Index: 1.1975000          |   |
| Med # Active Date: 6/1/2000    | Weighted Low Occ Adj       | ustment Factor: 100.00009        | DC Inflation: 1.0242351          |   |
| Previous Med # <b>204307</b>   |                            |                                  | 1102.12001                       |   |
|                                |                            |                                  | PS Target: 1.0231507             | 2 |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,305,399       | 2,796,740           | 1,607,273           | 328,845  | 0   | 6,038,257 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 43.9440         | 94.1473             | 54.1060             | 11.0700  |     | 203.2673  |
| 3     | Cost Per Diem Inflated                    | 45.7082         | 96.4290             | 56.2781             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 45.7082         | 96.4290             | 56.2781             | 11.0700  |     | 209.4853  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 43.1241         |                     | 54.6396             |          |     |           |
| 7     | Provider Target Rate                      | 44.1225         |                     | 55.9045             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193         | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378         |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535         |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 44.1225         | 96.4290             | 55.9045             | 11.0700  |     | 207.5260  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 2.6114              | 1.5140              |          |     |           |
| 14    | Prospective Per Diem 11                   | 44.1225         | 99.0404             | 57.4185             | 11.0700  |     | 211.6514  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





228.51

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Plantation Nursing & Rehab Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1974/01   |
| Indexed Asset Value  | 5,038,139 |
| FRVS Base Asset:     | 2,107,125 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.030420  |
|                      |           |

| Mortgage Information |           |          |  |
|----------------------|-----------|----------|--|
| Amount:              | 1,030,000 | 0.00     |  |
| Type:                | Fixed [2] |          |  |
| < 60% of Base:       | True      |          |  |
| Interest Rate:       | 13.1250   | <b>%</b> |  |
| Chase Rate:          | 12.5000   | <b>%</b> |  |
| Amortization Rate:   | 12.5000   | <b>%</b> |  |
| Interest Only:       | True      |          |  |
| Yearly Payment:      | 501,1     | 103      |  |

| Calculation of FRVS Per Diem |             |          |  |  |
|------------------------------|-------------|----------|--|--|
| To                           | otal Amount | Per Diem |  |  |
| 80% Capital(1):              | 4,030,511   | 10.0357  |  |  |
| 20% ROE(2):                  | 1,007,628   | 0.6139   |  |  |
| Insurance Cost(3):           | 76,575      | 1.9094   |  |  |
| Taxes Cost(3):               | 65,676      | 1.6376   |  |  |
| Home Office(3):              | 18,513      | 0.4616   |  |  |
| Replacement(3&4)             | : 104,518   | 0.0000   |  |  |
| Total FRVS PD:               |             | 14.6582  |  |  |

- (1) 80% Capital (\$4,030,511) amortized at 12.5000% for 20 years Interest of \$501,103 divided by annual available days (55,480) divided by Occup. Adj. (0.9000) = \$10.0357
- (2) 20% ROE (\$1,007,628) times the ROE factor (0.030420) divided by annual available days (55,480) divided by Occup. Adj. (0.9000) = \$0.6139
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| 1 2                 |             | 1 *                      |           |  |
|---------------------|-------------|--------------------------|-----------|--|
| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 152         | Effective PBS Limitation | 4,332,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 44.1225   | 44.1225   | 3.2225                     | 40.9000                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 99.0404<br>57.4185<br>11.0700<br>0.0000<br>0.0000 | 99.0404<br>57.4185<br>14.6582<br>0.0000<br>0.0000 | 7.2334<br>4.1936<br>1.0706 | 91.8070<br>53.2249<br>13.5876 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 211 (714  | 217.2206  | 47.7004                    | \$20.3069<br>\$8.6851         |  |
| Totals   | 211.6514  | 215.2396  | 15.7201                    | 228.5115                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





Previous Med#

213349

# Florida Agency For Health Care Administration

201.63

**PS** Target:

1.02315072

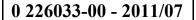
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

|                                | L J                        |                                   |                 |            |
|--------------------------------|----------------------------|-----------------------------------|-----------------|------------|
| Provider Information           | Cost Report (CR)           | Patient Days                      | Ratings l       | Days       |
| 6001 SE Tower Road             | 01/01/2009-12/31/2009      | Number of Beds: 120               | Superior:       | 0          |
| Stuart FL 34997                | Days In CR 365             | Maximum: 43,800                   | Standard:       | 184        |
| County: Martin[43]             | First Used: <b>2011/01</b> | Max Annualized: 43,800            | Conditional:    | 0          |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient: 35,378             | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>7,671</b>            | Inflati         | on         |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: <b>21,878</b>           | FY Index:       | 1.19387802 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 61.84069%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 80.77169%                         | Cost:           | 1.05611124 |
| Open Date: 10/16/1997          | Statewide Low Occupan      | rey Threshold: <b>79.31440%</b>   | Target:         | 1.01620550 |
| Acquired Date: 10/16/1997      | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index:    | 1.15950000 |
| Entered Medicaid 10/16/1997    | Low Occupancy Adjustr      | ment Factor: 101.83736%           | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 11/1/2000   | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:   |            |
| Previous Med # 213349          |                            |                                   | DC Innation:    | 1.03277275 |

|       |   |                  |                     |                    | 151      | arget. | 1.02313072 |
|-------|---|------------------|---------------------|--------------------|----------|--------|------------|
|       |   | F                | Rate Calculations   |                    |          |        |            |
| Item  | Description                               | Operating        | Direct              | InDirect           | Property | ROE    | Totals     |
| 1     | Total Cost                                | 1,031,548        | 1,870,969           | 887,984            | 555,701  | 0      | 4,346,202  |
| 1a    | Audit Adjustments                         |                  |                     |                    |          |        |            |
| 2     | Cost Per Diem                             | 47.1500          | 85.5183             | 40.5880            | 25.4000  |        | 198.6563   |
| 3     | Cost Per Diem Inflated                    | 49.7956          | 88.3210             | 42.8654            |          |        |            |
| 4     | Low Occupancy Adjustment                  |                  |                     |                    |          |        |            |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 49.7956          | 88.3210             | 42.8654            | 25.4000  |        | 206.3820   |
| 5a    | Interim Adjustment                        |                  |                     |                    |          |        |            |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                    |          |        |            |
| 6     | Prior Semester: Provider Target Base      | 41.6729          |                     | 47.9568            |          |        |            |
| 7     | Provider Target Rate                      | 42.6377          |                     | 49.0670            |          |        |            |
| 7a    | Interim Adjustment                        |                  |                     |                    |          |        |            |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                    |          |        |            |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999            | 13.6500  |        |            |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989            |          |        |            |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210            |          |        |            |
| 10a   | New Provider Target Limitation            |                  |                     |                    |          |        |            |
| 10b   | Base for line 10a                         |                  |                     |                    |          |        |            |
| 11    | Lesser of 5,7,8,10, 10a                   | 42.6377          | 88.3210             | 42.8654            | 13.6500  |        | 187.4741   |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.1765              | 0.5710             |          |        |            |
| 14    | Prospective Per Diem 11                   | 42.6377          | 89.4975             | 43.4364            | 13.6500  |        | 189.2216   |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | t applied after 7/ | 1/2002   |        |            |





201.63

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Martin Nursing and Restorative Care Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:         | 10/16/1997 |
|---------------------|------------|
| Year of Phase-In/Fu | 11:        |
| RS to Start Calcs:  | 1997/07    |
| Indexed Asset Value | 5,335,977  |
| FRVS Base Asset:    | 4,444,920  |
| Occup Adj Factor:   | 0.9000     |
| ROE Factor          | 0.029170   |
|                     |            |

| Mortgage Information |              |  |  |
|----------------------|--------------|--|--|
| Amount:              | 4,134,000.00 |  |  |
| Type:                | Variable [3] |  |  |
| < 60% of Base:       | False        |  |  |
| Interest Rate:       | 7.5000 %     |  |  |
| Chase Rate:          | 8.2500 %     |  |  |
| Amortization Rate:   | 7.5000 %     |  |  |
| Interest Only:       | False        |  |  |
| Yearly Payment:      | 412,668      |  |  |
|                      |              |  |  |

| Calculation of FRVS Per Diem |           |          |
|------------------------------|-----------|----------|
| Tot                          | al Amount | Per Diem |
| 80% Capital(1):              | 4,268,782 | 10.4685  |
| 20% ROE(2):                  | 1,067,195 | 0.7897   |
| Insurance Cost(3):           | 4,805     | 0.1358   |
| Taxes Cost(3):               | 116,439   | 3.2913   |
| Home Office(3):              | 4,776     | 0.1350   |
| Replacement(3&4):            | 69,886    | 0.0000   |
| Total FRVS PD:               |           | 14.8203  |

- (1) 80% Capital (\$4,268,782) amortized at 7.5000% for 20 years Principal & Interest of \$412,668 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.4685
- (2) 20% ROE (\$1,067,195) times the ROE factor (0.029170) 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 Det | ermination | Used Per Bed Standard:   | 37,041    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1997   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 4,444,920 |  |

|  | Comparison of Re                                  | imbursement u                                     | inder Cost vs.             | FRVS                          |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 42.6377   | 42.6377   | 3.1141                     | 39.5236                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 89.4975<br>43.4364<br>13.6500<br>0.0000<br>0.0000 | 89.4975<br>43.4364<br>14.8203<br>0.0000<br>0.0000 | 6.5365<br>3.1724<br>1.0824 | 82.9610<br>40.2640<br>13.7379 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$16.4544<br>\$8.6851         |  |
| Totals   | 189.2216  | 190.3919  | 13.9054                    | 201.6260                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





Previous Med#

205401

Florida Agency For Health Care Administration

197.35

**DC** Inflation:

**PS** Target:

1.02423512

1.02315072

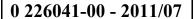
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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 D          | ays       | Ratings Days    |            |
|--------------------------------|----------------------------|--------------------|-----------|-----------------|------------|
| 1500 North White Pt. Road      | 09/01/2009-08/31/2010      | Number of Beds:    | 120       | Superior:       | 0          |
| Niceville FL 32578             | Days In CR 365             | Maximum:           | 43,800    | Standard:       | 184        |
| County: Okaloosa[46]           | First Used: <b>2011/07</b> | Max Annualized:    | 43,800    | Conditional:    | 0          |
| Region: North [1] Area: 1      | Last Used: <b>2011/07</b>  | Total Patient:     | 41,588    | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:          | 12,689    | Inflati         | on         |
| Current Class North Large [2]  | Initial CR? False          | Medicaid:          | 19,430    | FY Index:       | 1.21220353 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 4                  | 46.72021% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | <u> </u>           | 94.94977% | Cost:           | 1.04014546 |
| Open Date: 1/8/1993            | Statewide Low Occupar      | ncy Threshold:     | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 1/8/1993        | Medicaid Low Occupan       | cy Threshold:      | 41.94060% | DC FY Index:    | 1.16916514 |
| Entered Medicaid 2/2/1993      | Low Occupancy Adjust       | ment Factor: 11    | 19.71315% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2001    | Weighted Low Occ Adj       | ustment Factor: 10 | 00.00000% | DC Inflation:   | 1.12/30000 |

|       |   | R         | ate Calculations |          | <b>'</b> |     |           |
|-------|---|-----------|------------------|----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct           | InDirect | Property | ROE | Totals    |
| 1     | Total Cost                                | 847,035   | 1,593,621        | 974,506  | 376,942  | 0   | 3,792,104 |
| 1a    | Audit Adjustments                         |           |                  |          |          |     |           |
| 2     | Cost Per Diem                             | 43.5942   | 82.0186          | 50.1547  | 19.4000  |     | 195.1675  |
| 3     | Cost Per Diem Inflated                    | 45.3443   | 84.0063          | 52.1682  |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |                  |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 45.3443   | 84.0063          | 52.1682  | 19.4000  |     | 200.9188  |
| 5a    | Interim Adjustment                        |           |                  |          |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |                  |          |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 38.8320   |                  | 47.6896  |          |     |           |
| 7     | Provider Target Rate                      | 39.7310   |                  | 48.7936  |          |     |           |
| 7a    | Interim Adjustment                        |           |                  |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |                  |          |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573   | 95.2206          | 58.5089  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463   |                  | 53.4956  |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795   |                  | 54.3625  |          |     |           |
| 10a   | New Provider Target Limitation            |           |                  |          |          |     |           |
| 10b   | Base for line 10a                         |           |                  |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 39.7310   | 84.0063          | 48.7936  | 13.6500  |     | 186.1809  |
| 12/13 | Medicaid Adjustment Rate                  |           |                  |          |          |     |           |
| 14    | Prospective Per Diem 11                   | 39.7310   | 84.0063          | 48.7936  | 13.6500  |     | 186.1809  |
| 15    | II 1 1 C . I I I C . I I 1 0 7/1/2002     |           |                  |          |          |     |           |





197.35

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| The Manor At Blu | ue Water Bav |
|------------------|--------------|
|------------------|--------------|

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 2/2/1993  |
|-----------------------|-----------|
| Year of Phase-In/Full | l:        |
| RS to Start Calcs:    | 1993/01   |
| Indexed Asset Value   | 5,493,709 |
| FRVS Base Asset:      | 1,930,980 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.030420  |
|                       |           |

| Mortgage Information        |             |          |  |  |  |
|-----------------------------|-------------|----------|--|--|--|
| Amount: <b>6,500,000.00</b> |             |          |  |  |  |
| Type:                       | Variable [3 | 1        |  |  |  |
| < 60% of Base:              | False       |          |  |  |  |
| Interest Rate:              | 8.6200      | <b>%</b> |  |  |  |
| Chase Rate:                 | 7.7500      | <b>%</b> |  |  |  |
| Amortization Rate:          | 8.6200      | <b>%</b> |  |  |  |
| Interest Only:              | False       |          |  |  |  |
| Yearly Payment:             | 461,700     |          |  |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |  |
|------------------------------|--------------------|----------|--|--|--|
| ,                            | Total Amount       | Per Diem |  |  |  |
| 80% Capital(1):              | 4,394,967          | 11.7123  |  |  |  |
| 20% ROE(2):                  | 1,098,742          | 0.8479   |  |  |  |
| Insurance Cost(3             | <b>54,778</b>      | 1.3172   |  |  |  |
| Taxes Cost(3):               | 56,865             | 1.3673   |  |  |  |
| Home Office(3):              | 0                  | 0.0000   |  |  |  |
| Replacement(3&               | (4): <b>20,583</b> | 0.0000   |  |  |  |
| Total FRVS PD                | ):                 | 15.2447  |  |  |  |

- (1) 80% Capital (\$4,394,967) amortized at 8.6200% for 20 years Principal & Interest of \$461,700 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.7123
- (2) 20% ROE (\$1,098,742) times the ROE factor (0.030420) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8479
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 32,183    |
|---------------------|-------------|--------------------------|-----------|
| Comparison Date:    | 8/1/1992    | Current RS PBS:          | 49,593    |
| Comparison Bed      | 60          | Effective PBS Limitation | 1,930,980 |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |  |  |
| Operating  | 39.7310   | 39.7310   | 2.9018                     | 36.8292                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 84.0063<br>48.7936<br>13.6500<br>0.0000<br>0.0000 | 84.0063<br>48.7936<br>15.2447<br>0.0000<br>0.0000 | 6.1354<br>3.5637<br>1.1134 | 77.8709<br>45.2299<br>14.1313 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$14.5996<br>\$8.6851         |  |  |  |
| Totals   | 186.1809  | 187.7756  | 13.7143                    | 197.3460                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





209.87

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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] |
|---|---|
|   |   |

| <b>Type of Ownership: Private Non-Pro</b> | ofit [3] CHOW Statu | s based on this (   | Cost Report: No   | Change[1             |                 |            |
|---|---------------------|---------------------|-------------------|----------------------|-----------------|------------|
| Provider Information                      | Cost Report (CR     | .)                  | Patient Days      |                      | Ratings Days    |            |
| 333 East Ashley Street                    | 10/01/2009-09/30/   | <b>2010</b> Numbe   | r of Beds: 12     | 20                   | Superior:       | 0          |
| Jacksonville FL 32202                     | Days In CR          | 365 Maxim           | ım:               | 43,800               | Standard:       | 184        |
| County: Duval[16]                         | First Used: 2011    | / <b>01</b> Max A   | nualized:         | 43,800               | Conditional:    | 0          |
| Region: North [1] Area: 4                 | Last Used: 2011     | / <b>07</b> Total P | atient:           | 38,510               | Total:          | 184        |
| Control Private Non-Profit [3]            | Unaudited [3]       | Medica              | re:               | 4,854                | Inflat          | ion        |
| Current Class North Large [2]             | Initial CR? False   | Medica              | id:               | 30,695               | FY Index:       | 1.21497768 |
| Class at 1/94: North Large [2]            | Medicaid Utiliza    | ation               | 79.7              | 0657%                | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]              | Occupancy:          |                     | 87.9              | 2238%                | Cost:           | 1.03777050 |
| Open Date: 3/1/1970                       | Statewide Low (     | Occupancy Thres     | hold: <b>79.3</b> | 31440%               | Target:         | 1.01620550 |
| Acquired Date: 3/1/1970                   | Medicaid Low C      | Occupancy Thres     | nold: <b>41.9</b> | 14060°/ <sub>6</sub> | DC FY Index:    | 1.17050000 |
| Entered Medicaid 3/1/1970                 | Low Occupancy       | Adjustment Fac      | or: <b>110.8</b>  | 85298%               | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 5/31/2000              | Weighted Low (      | Occ Adjustment l    | Factor: 100.0     | 00000%               | DC Inflation:   | 1.02306707 |
| Previous Med # <b>207764</b>              |                     |                     |                   |                      |                 |            |
|   |                     |                     |                   |                      | PS Target:      | 1.02315072 |
| Rate Calculations                         |                     |                     |                   |                      |                 |            |
| Item Description                          | Operating           | Direct              | InDirect          | Property             | y ROE           | Totals     |
| 1 Total Cost                              | 1,578,247           | 2,668,077           | 1,247,124         | 255,0                | 75 0            | 5,748,523  |

|       |  |           | Rate Calculations |           |          |     |           |
|-------|--|-----------|-------------------|-----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct            | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost   | 1,578,247 | 2,668,077         | 1,247,124 | 255,075  | 0   | 5,748,523 |
| 1a    | Audit Adjustments  |           |                   |           |          |     |           |
| 2     | Cost Per Diem  | 51.4171   | 86.9222           | 40.6295   | 8.3100   |     | 187.2788  |
| 3     | Cost Per Diem Inflated   | 53.3591   | 88.9272           | 42.1641   |          |     |           |
| 4     | Low Occupancy Adjustment   |           |                   |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 53.3591   | 88.9272           | 42.1641   | 8.3100   |     | 192.7604  |
| 5a    | Interim Adjustment   |           |                   |           |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |                   |           |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 58.7348   |                   | 44.2723   |          |     |           |
| 7     | Provider Target Rate   | 60.0946   |                   | 45.2972   |          |     |           |
| 7a    | Interim Adjustment   |           |                   |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |                   |           |          |     |           |
| 8     | Cost Based Class Ceilings  | 47.7573   | 95.2206           | 58.5089   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 45.2463   |                   | 53.4956   |          |     |           |
| 10    | Target Rate Class Ceiling  | 45.9795   |                   | 54.3625   |          |     |           |
| 10a   | New Provider Target Limitation   |           |                   |           |          |     |           |
| 10b   | Base for line 10a  |           |                   |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 45.9795   | 88.9272           | 42.1641   | 8.3100   |     | 185.3808  |
| 12/13 | Medicaid Adjustment Rate   |           | 2.9719            | 1.4091    |          |     |           |
| 14    | Prospective Per Diem 11  | 45.9795   | 91.8991           | 43.5732   | 8.3100   |     | 189.7618  |
| 15    | Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                   |           |          |     |           |





209.87

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Cathedral Gerontology Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 9/1/1989  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1971/07   |
| Indexed Asset Value   | 5,517,569 |
| FRVS Base Asset:      | 3,420,000 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.029580  |
|                       |           |

| Mortgage Information        |   |  |  |
|-----------------------------|---|--|--|
| Amount: <b>2,087,900.00</b> |   |  |  |
| Fixed [2]                   |   |  |  |
| False                       |   |  |  |
| 8.0000                      | <b>%</b>  |  |  |
| 13.0000                     | <b>%</b>  |  |  |
| 8.0000                      | <b>%</b>  |  |  |
| False                       |   |  |  |
| 443,051                     |   |  |  |
|                             | 2,087,900<br>Fixed [2]<br>False<br>8.0000<br>13.0000<br>8.0000<br>False |  |  |

| Calculation of FRVS Per Diem |                    |         |  |  |
|------------------------------|--------------------|---------|--|--|
| Total Amount Per Diem        |                    |         |  |  |
| 80% Capital(1):              | 4,414,055          | 11.2392 |  |  |
| 20% ROE(2):                  | 1,103,514          | 0.8281  |  |  |
| Insurance Cost(3)            | ): <b>58,957</b>   | 1.5310  |  |  |
| Taxes Cost(3):               | 0                  | 0.0000  |  |  |
| Home Office(3):              | 0                  | 0.0000  |  |  |
| Replacement(3&4              | 4): <b>146,762</b> | 0.0000  |  |  |
| Total FRVS PD                |                    | 13.5983 |  |  |

- (1) 80% Capital (\$4,414,055) amortized at 8.0000% for 20 years Principal & Interest of \$443,051 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.2392
- (2) 20% ROE (\$1,103,514) times the ROE factor (0.029580) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8281
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |           | Used Per Bed Standard:          | 28,500    |  |
|--------------------------------|-----------|---------------------------------|-----------|--|
| Comparison Date:               | 10/1/1985 | Current RS PBS:                 | 49,593    |  |
| Comparison Bed                 | 120       | <b>Effective PBS Limitation</b> | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                                       |  |   |                            |                                   |  |  |  |
|---|--|---|----------------------------|-----------------------------------|--|--|--|
| Components Cost FRVS MTA* Final Component   |  |   |                            |                                   |  |  |  |
| Operating   | 45.9795  | 45.9795   | 3.3581                     | 42.6214                           |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment                    | 91.8991<br>43.5732<br>8.3100<br>0.0000<br>0.0000 | 91.8991<br>43.5732<br>13.5983<br>0.0000<br>0.0000 | 6.7119<br>3.1824<br>0.9932 | 85.1872<br>40.3908<br>12.6051     |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on<br>Fire Sprinkler Component | \$2.1796   | \$2.1796  | \$0.1592                   | \$18.3618<br>\$8.6851<br>\$2.0204 |  |  |  |
| Totals  | 191.9414   | 197.2297  | 14.4048                    | 209.8718                          |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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## Florida Agency For Health Care Administration

213.32

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Broward Nursing and Rehab Center**

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

| Provider Information           | Cost Report (CR)           | Patient Days            |       | Ratings         | Days       |
|--------------------------------|----------------------------|-------------------------|-------|-----------------|------------|
| 1330 South Andrew Avenue       | 09/01/2009-08/31/2010      | Number of Beds: 198     |       | Superior:       | 0          |
| Ft. Lauderdale FL 33316        | Days In CR 365             | Maximum: 72             | 2,270 | Standard:       | 184        |
| County: Broward[6]             | First Used: <b>2011/01</b> | Max Annualized: 72      | 2,270 | Conditional:    | 0          |
| Region: South[2] Area: 10      | Last Used: <b>2011/07</b>  | Total Patient: 52       | 2,131 | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:               | 3,585 | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: 3'            | 7,648 | FY Index:       | 1.21220353 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 72.218                  | 807%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 72.133                  | 367%  | Cost:           | 1.04014546 |
| Open Date: 1/1/1970            | Statewide Low Occupan      | cy Threshold: 79.314    | 440%  | Target:         | 1.01620550 |
| Acquired Date: 1/1/1970        | Medicaid Low Occupand      | cy Threshold: 41.940    | 060%  | DC FY Index:    | 1.16916514 |
| Entered Medicaid 1/1/1970      | Low Occupancy Adjustr      | ment Factor: 90.940     | 650%  | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 6/1/2000    | Weighted Low Occ Adju      | ustment Factor: 100.000 | 000%  | DC Inflation:   | 1.02423512 |
| Previous Med # <b>200140</b>   |                            |                         |       |                 |            |
|                                |                            |                         |       | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,585,431       | 3,282,100           | 1,616,909           | 185,605  | 0   | 6,670,045 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 42.1120         | 87.1786             | 42.9481             | 4.9300   |     | 177.1687  |
| 3     | Cost Per Diem Inflated                    | 43.8026         | 89.2914             | 44.6723             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 43.8026         | 89.2914             | 44.6723             | 4.9300   |     | 182.6963  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 44.6087         |                     | 48.1462             |          |     |           |
| 7     | Provider Target Rate                      | 45.6414         |                     | 49.2608             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193         | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378         |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535         |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 43.8026         | 89.2914             | 44.6723             | 4.9300   |     | 182.6963  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 2.2319              | 1.1166              |          |     |           |
| 14    | Prospective Per Diem 11                   | 43.8026         | 91.5233             | 45.7889             | 4.9300   |     | 186.0448  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





213.32

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Broward Nursing and Rehab Center**

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1971/07   |
| Indexed Asset Value  | 8,553,849 |
| FRVS Base Asset:     | 5,007,861 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.030420  |
|                      |           |

| Mortgage Information       |           |            |  |
|----------------------------|-----------|------------|--|
| Amount: <b>794,480.0</b> 0 |           |            |  |
| Type:                      | Fixed [2] |            |  |
| < 60% of Base:             | True      |            |  |
| Interest Rate:             | 9.5000    | <b>%</b>   |  |
| Chase Rate:                | 12.5000   | <b>%</b>   |  |
| Amortization Rate:         | 12.5000   | <b>%</b>   |  |
| Interest Only:             | True      |            |  |
| Yearly Payment:            | 850,7     | <b>782</b> |  |

| Calculation of FRVS Per Diem |                            |          |  |  |
|------------------------------|----------------------------|----------|--|--|
|                              | Total Amount               | Per Diem |  |  |
| 80% Capital(1):              | 6,843,079                  | 13.0803  |  |  |
| 20% ROE(2):                  | 1,710,770                  | 0.8001   |  |  |
| Insurance Cost(              | 3): <b>122,700</b>         | 2.3537   |  |  |
| Taxes Cost(3):               | 104,377                    | 2.0022   |  |  |
| Home Office(3)               | : 15,764                   | 0.3024   |  |  |
| Replacement(38               | <b>%</b> 4): <b>72,830</b> | 0.0000   |  |  |
| Total FRVS Pl                | D:                         | 18.5387  |  |  |

- (1) 80% Capital (\$6,843,079) amortized at 12.5000% for 20 years Interest of \$850,782 divided by annual available days (72,270) divided by Occup. Adj. (0.9000) = \$13.0803
- (2) 20% ROE (\$1,710,770) times the ROE factor (0.030420) divided by annual available days (72,270) divided by Occup. Adj. (0.9000) = \$0.8001
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |           | Used Per Bed Standard:          | 28,500    |  |
|--------------------------------|-----------|---------------------------------|-----------|--|
| Comparison Date:               | 10/1/1985 | Current RS PBS:                 | 49,593    |  |
| Comparison Bed                 | 198       | <b>Effective PBS Limitation</b> | 5,643,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                               |  |  |  |  |
|--|--|---|----------------------------|-------------------------------|--|--|--|--|
| Components   | Cost   | FRVS  | MTA*                       | Final Component               |  |  |  |  |
| Operating  | 43.8026  | 43.8026   | 3.1991                     | 40.6035                       |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 91.5233<br>45.7889<br>4.9300<br>0.0000<br>0.0000 | 91.5233<br>45.7889<br>18.5387<br>0.0000<br>0.0000 | 6.6844<br>3.3442<br>1.3540 | 84.8389<br>42.4447<br>17.1847 |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |   |                            | \$19.5652<br>\$8.6851         |  |  |  |  |
| Totals   | 186.0448   | 199.6535  | 14.5817                    | 213.3221                      |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





199.15

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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 pr | ofit [1] CHOW Sta | itus based o | n this Cost F | Report: No (  | Change   1 |              |            |            |
|-----------------------------------|-------------------|--------------|---------------|---------------|------------|--------------|------------|------------|
| Provider Information              | Cost Report       | (CR)         | Patient Days  |               |            | Ratings Days |            | Days       |
| 2810 S. Atlanta Avenue            | 02/01/2009-01/    | 31/2010      | Number of I   | Beds: 23      | 9          | Sup          | perior:    | 0          |
| New Smyrna Beach FL 32069         | Days In CR        | 365          | Maximum:      | ;             | 87,235     | Sta          | ndard:     | 184        |
| County: Volusia[64]               | First Used: 20    | 010/07       | Max Annual    | lized:        | 87,235     |              | nditional: | 0          |
| Region: North [1] Area: 4         | Last Used: 20     | 011/07       | Total Patient | t:            | 47,472     | Tot          | tal:       | 184        |
| Control Private For profit [1]    | Unaudited [3]     |              | Medicare:     |               | 6,077      |              | Inflati    | on         |
| Current Class North Large [2]     | Initial CR? Fals  | e            | Medicaid:     | ,             | 29,839     | FY Index     | x:         | 1.19550783 |
| Class at 1/94: North Large [2]    | Medicaid Ut       | ilization    |               | 62.85         | 5600%      | Semester     | r Index:   | 1.26086800 |
| Operating Ex > 18 months [1]      | Occupancy:        |              |               | <b>54.4</b> 1 | 1852%      | Cost:        |            | 1.05467147 |
| Open Date: 9/1/1980               | Statewide Lo      | w Occupano   | cy Threshold: | 79.3          | 1440%      | Target:      |            | 1.01620550 |
| Acquired Date: 9/1/1980           | Medicaid Lo       | w Occupanc   | y Threshold:  | 41.94         | 4060%      | DC FY        | Indev•     | 1.16066549 |
| Entered Medicaid 9/1/1980         | Low Occupa        | ncy Adjustn  | nent Factor:  | 68.6          | 1115%      | DC Sem       |            | 1.19750000 |
| Med # Active Date: 6/1/2000       | Weighted Lo       | w Occ Adju   | stment Facto  | r: 100.00     | 0000%      | DC Infla     |            | 1.03173568 |
| Previous Med # 205877             |                   |              |               |               |            |              |            |            |
|                                   |                   |              |               |               |            | PS Targ      | get:       | 1.02315072 |
| Rate Calculations                 |                   |              |               |               |            |              |            |            |
| Item Description                  | Operating         | Diı          | rect          | InDirect      | Propert    | y            | ROE        | Totals     |

|       |  | R         | 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   | 15.2900  | 0.7179 | 182.9447  |  |
| 3     | Cost Per Diem Inflated   | 41.0347   | 86.7135           | 46.3877   |          |        |           |  |
| 4     | Low Occupancy Adjustment   |           |                   |           |          |        |           |  |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 41.0347   | 86.7135           | 46.3877   | 15.2900  | 0.7179 | 190.1438  |  |
| 5a    | Interim Adjustment   |           |                   |           |          |        |           |  |
| 5b    | Interim Adjusted Per Diem  |           |                   |           |          |        |           |  |
| 6     | Prior Semester: Provider Target Base   | 36.9745   |                   | 44.2723   |          |        |           |  |
| 7     | Provider Target Rate   | 37.8305   |                   | 45.2972   |          |        |           |  |
| 7a    | Interim Adjustment   |           |                   |           |          |        |           |  |
| 7b    | Interim Adjusted Provider Target Rate  |           |                   |           |          |        |           |  |
| 8     | Cost Based Class Ceilings  | 47.7573   | 95.2206           | 58.5089   | 13.6500  |        |           |  |
| 9     | Prior Semester: Class Ceiling Target Base  | 45.2463   |                   | 53.4956   |          |        |           |  |
| 10    | Target Rate Class Ceiling  | 45.9795   |                   | 54.3625   |          |        |           |  |
| 10a   | New Provider Target Limitation   |           |                   |           |          |        |           |  |
| 10b   | Base for line 10a  |           |                   |           |          |        |           |  |
| 11    | Lesser of 5,7,8,10, 10a  | 37.8305   | 86.7135           | 45.2972   | 13.6500  | 0.7179 | 184.2091  |  |
| 12/13 | Medicaid Adjustment Rate   |           | 1.2541            | 0.6551    |          |        |           |  |
| 14    | Prospective Per Diem 11  | 37.8305   | 87.9676           | 45.9523   | 13.6500  | 0.7179 | 186.1183  |  |
| 15    | Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                   |           |          |        |           |  |





199.15

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Ocean View Nursing and Rehabilitation Center

#### **FRVS**

FRVS Status as of this Semester:

On Payback FRV [3]

| Began FRVS:             |           |
|-------------------------|-----------|
| Year of Phase-In/ Full: |           |
| RS to Start Calcs:      | 1980/07   |
| Indexed Asset Value     | 8,697,772 |
| FRVS Base Asset:        | 3,619,305 |
| Occup Adj Factor:       | 0.9000    |
| ROE Factor              | 0.030310  |
|                         |           |

| Mortgage Information        |                        |          |  |  |  |
|-----------------------------|------------------------|----------|--|--|--|
| Amount: <b>2,780,000.00</b> |                        |          |  |  |  |
| Type:                       | Variable [3]           |          |  |  |  |
| < 60% of Base:              | False                  |          |  |  |  |
| Interest Rate:              | 9.0700                 | <b>%</b> |  |  |  |
| Chase Rate:                 | 8.5000                 | <b>%</b> |  |  |  |
| Amortization Rate:          | 9.0700                 | <b>%</b> |  |  |  |
| Interest Only:              | False                  |          |  |  |  |
| Yearly Payment:             | rayment: <b>755,02</b> |          |  |  |  |

| Calculation of FRVS Per Diem |                     |          |  |  |  |
|------------------------------|---------------------|----------|--|--|--|
|                              | Total Amount        | Per Diem |  |  |  |
| 80% Capital(1):              | 6,958,218           | 9.6167   |  |  |  |
| 20% ROE(2):                  | 1,739,554           | 0.6716   |  |  |  |
| Insurance Cost(              | 3): <b>103,270</b>  | 2.1754   |  |  |  |
| Taxes Cost(3):               | 89,200              | 1.8790   |  |  |  |
| Home Office(3)               | : <b>14,971</b>     | 0.3154   |  |  |  |
| Replacement(38               | &4): <b>125,185</b> | 0.0000   |  |  |  |
| Total FRVS Pl                | D:                  | 14.6581  |  |  |  |

- (1) 80% Capital (\$6,958,218) amortized at 9.0700% for 20 years Principal & Interest of \$755,022 divided by annual available days (87,235) divided by Occup. Adj. (0.9000) = \$9.6167
- (2) 20% ROE (\$1,739,554) times the ROE factor (0.030310) divided by annual available days (87,235) 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

| Per Bed Standard Determination |                  | Used Per Bed Standard: | 28,500                   |           |  |
|--------------------------------|------------------|------------------------|--------------------------|-----------|--|
|                                | Comparison Date: | 10/1/1985              | Current RS PBS:          | 49,593    |  |
|                                | Comparison Bed   | 179                    | Effective PBS Limitation | 5,101,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |   |  |  |  |  |  |  |
|--|--|--|---|--|--|--|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component          |  |   |  |  |  |  |  |  |
| Operating  | 37.8305  | 37.8305  | 2.7630  | 35.0675  |  |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 87.9676<br>45.9523<br>13.6500<br>0.7179<br>-0.4055 | 87.9676<br>45.9523<br>14.6581<br>0.4055<br>-0.4055 | 6.4247<br>3.3561<br>0.9969<br>0.0524<br>-0.0296 | 81.5429<br>42.5962<br>12.6531<br>0.6655<br>-0.3759 |  |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |  |   | \$18.3205<br>\$8.6851                              |  |  |  |  |  |
| Totals   | 185.7128   | 186.4085   | 13.5635   | 199.1549   |  |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





204.31

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **South Heritage Nursing Center**

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

| Provider Information            | Cost Report (CR)           | Patient Days                 |             | Ratings Days    |            |
|---------------------------------|----------------------------|------------------------------|-------------|-----------------|------------|
| 718 Lakeview Avenue South       | 07/01/2009-06/30/2010      | Number of Beds: 74           |             | Superior:       | 0          |
| St. Petersburg FL 33705         | Days In CR 365             | Maximum: 27                  | 7,010       | Standard:       | 184        |
| County: Pinellas[52]            | First Used: <b>2011/01</b> | Max Annualized: 27           | 7,010       | Conditional:    | 0          |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient: 21            | 1,893       | Total:          | 184        |
| Control Private Non-Profit [3]  | Unaudited [3]              | Medicare:                    | 1,648       | Inflat          | ion        |
| Current Class Central Small [5] | Initial CR? False          | Medicaid: 19                 | 9,237       | FY Index:       | 1.20667423 |
| Class at 1/94: North Small [1]  | Medicaid Utilization       | 87.868                       | 327%        | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 81.055                       | 516%        | Cost:           | 1.04491168 |
| Open Date: 6/1/1982             | Statewide Low Occupan      | cy Threshold: <b>79.31</b> 4 | <b>140%</b> | Target:         | 1.01620550 |
| Acquired Date: 6/1/1982         | Medicaid Low Occupan       | cy Threshold: 41.940         | )60%        | DC FY Index:    | 1.16650000 |
| Entered Medicaid 6/1/1982       | Low Occupancy Adjusti      | ment Factor: 102.194         | 176%        | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2001     | Weighted Low Occ Adju      | ustment Factor: 100.000      | 000%        | DC Inflation:   | 1.02657523 |
| Previous Med # <b>220817</b>    |                            |                              |             |                 |            |
|                                 |                            |                              |             | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |  |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|--|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |  |
| 1     | Total Cost                                | 823,022          | 1,462,299           | 910,172             | 353,191  | 0   | 3,548,684 |  |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |  |
| 2     | Cost Per Diem                             | 42.7833          | 76.0149             | 47.3136             | 18.3600  |     | 184.4718  |  |
| 3     | Cost Per Diem Inflated                    | 44.7048          | 78.0350             | 49.4385             |          |     |           |  |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |  |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 44.7048          | 78.0350             | 49.4385             | 18.3600  |     | 190.5383  |  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |  |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |  |
| 6     | Prior Semester: Provider Target Base      | 45.5197          |                     | 53.6513             |          |     |           |  |
| 7     | Provider Target Rate                      | 46.5735          |                     | 54.8934             |          |     |           |  |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |  |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |  |
| 8     | Cost Based Class Ceilings                 | 56.4866          | 97.7236             | 72.5771             | 13.6500  |     |           |  |
| 9     | Prior Semester: Class Ceiling Target Base | 54.6049          |                     | 64.3815             |          |     |           |  |
| 10    | Target Rate Class Ceiling                 | 55.4898          |                     | 65.4248             |          |     |           |  |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |  |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |  |
| 11    | Lesser of 5,7,8,10, 10a                   | 44.7048          | 78.0350             | 49.4385             | 13.6500  |     | 185.8283  |  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 3.3244              | 2.1062              |          |     |           |  |
| 14    | Prospective Per Diem 11                   | 44.7048          | 81.3594             | 51.5447             | 13.6500  |     | 191.2589  |  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |  |





204.31

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **South Heritage Nursing Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 1/1/2001  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1982/01   |
| Indexed Asset Value   | 1,673,291 |
| FRVS Base Asset:      | 933,403   |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information |          |          |  |  |
|----------------------|----------|----------|--|--|
| Amount:              |          | 0.00     |  |  |
| Type:                | None [1] |          |  |  |
| < 60% of Base:       | True     |          |  |  |
| Interest Rate:       | 12.5000  | <b>%</b> |  |  |
| Chase Rate:          | 12.5000  | <b>%</b> |  |  |
| Amortization Rate:   | 12.5000  | <b>%</b> |  |  |
| Interest Only:       | True     |          |  |  |
| Yearly Payment:      | 166,429  |          |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |  |
|------------------------------|-----------|----------|--|--|--|--|
| Tot                          | al Amount | Per Diem |  |  |  |  |
| 80% Capital(1):              | 1,338,633 | 6.8464   |  |  |  |  |
| 20% ROE(2):                  | 334,658   | 0.4345   |  |  |  |  |
| Insurance Cost(3):           | 93,754    | 4.2824   |  |  |  |  |
| Taxes Cost(3):               | 19,906    | 0.9092   |  |  |  |  |
| Home Office(3):              | 0         | 0.0000   |  |  |  |  |
| Replacement(3&4):            | 20,957    | 0.0000   |  |  |  |  |
| Total FRVS PD:               |           | 12.4725  |  |  |  |  |

- (1) 80% Capital (\$1,338,633) amortized at 12.5000% for 20 years Interest of \$166,429 divided by annual available days (27,010) divided by Occup. Adj. (0.9000) = \$6.8464
- (2) 20% ROE (\$334,658) times the ROE factor (0.031560) divided by annual available days (27,010) divided by Occup. Adj. (0.9000) = \$0.4345
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Der | termination | Used Per Bed Standard:   | 28,500    |
|----------------------|-------------|--------------------------|-----------|
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |
| Comparison Bed       | 75          | Effective PBS Limitation | 2,137,500 |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |  |
| Operating  | 44.7048   | 44.7048   | 3.2650                     | 41.4398                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 81.3594<br>51.5447<br>13.6500<br>0.0000<br>0.0000 | 81.3594<br>51.5447<br>12.4725<br>0.0000<br>0.0000 | 5.9421<br>3.7646<br>0.9109 | 75.4173<br>47.7801<br>11.5616 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$19.4285<br>\$8.6851         |  |  |
| Totals   | 191.2589  | 190.0814  | 13.8826                    | 204.3124                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





192.29

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

| Type of Ownership. Trivate Non-Tront [5] CHOW Status based on this Cost Report. No Change[1] |                  |              |         |  |
|--|------------------|--------------|---------|--|
| Provider Information   | Cost Report (CR) | Patient Days | Ratings |  |

| Provider Information           | Cost Report (CR)           | (CR) Patient Days                 |                 | Days       |
|--------------------------------|----------------------------|-----------------------------------|-----------------|------------|
| 1735 North Treasure Drive      | 07/01/2009-06/30/2010      | Number of Beds: 176               | Superior:       | 0          |
| North Bay Village FL 33141     | Days In CR 365             | Maximum: <b>64,240</b>            | Standard:       | 184        |
| County: Dade[13]               | First Used: <b>2011/07</b> | Max Annualized: 64,240            | Conditional:    | 0          |
| Region: South[2] Area: 11      | Last Used: <b>2011/07</b>  | Total Patient: 56,265             | Total:          | 184        |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare: <b>4,731</b>            | Inflati         | on         |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: <b>48,798</b>           | FY Index:       | 1.20667423 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 86.72887%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 87.58562%                         | Cost:           | 1.04491168 |
| Open Date: 7/1/1983            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target:         | 1.01620550 |
| Acquired Date: 7/1/1983        | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index:    | 1.16650000 |
| Entered Medicaid 1/1/1984      | Low Occupancy Adjustr      | ment Factor: 110.42839%           | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2001    | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:   | 1.02657523 |
| Previous Med # <b>220337</b>   |                            |                                   |                 |            |
|                                | D                          |                                   | PS Target:      | 1.02315072 |

| Rate | Cal | lcu | lations |  |
|------|-----|-----|---------|--|
|------|-----|-----|---------|--|

|       | Rate Calculations                         |                 |                     |                     |           |     |           |
|-------|---|-----------------|---------------------|---------------------|-----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property  | ROE | Totals    |
| 1     | Total Cost                                | 1,737,473       | 3,649,490           | 1,971,631           | 1,057,453 | 0   | 8,416,047 |
| 1a    | Audit Adjustments                         |                 |                     |                     |           |     |           |
| 2     | Cost Per Diem                             | 35.6054         | 74.7877             | 40.4039             | 21.6700   |     | 172.4670  |
| 3     | Cost Per Diem Inflated                    | 37.2045         | 76.7752             | 42.2185             |           |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |           |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 37.2045         | 76.7752             | 42.2185             | 21.6700   |     | 177.8682  |
| 5a    | Interim Adjustment                        |                 |                     |                     |           |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |           |     |           |
| 6     | Prior Semester: Provider Target Base      | 40.1320         |                     | 47.9568             |           |     |           |
| 7     | Provider Target Rate                      | 41.0611         |                     | 49.0670             |           |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |           |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |           |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193         | 97.3713             | 64.0999             | 13.6500   |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378         |                     | 56.8989             |           |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535         |                     | 57.8210             |           |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |           |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |           |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 37.2045         | 76.7752             | 42.2185             | 13.6500   |     | 169.8482  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 3.1723              | 1.7445              |           |     |           |
| 14    | Prospective Per Diem 11                   | 37.2045         | 79.9475             | 43.9630             | 13.6500   |     | 174.7650  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | /1/2002   |     |           |





192.29

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Treasure Isle Care Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 1/1/1997  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1983/07   |
| Indexed Asset Value    | 5,881,689 |
| FRVS Base Asset:       | 3,238,794 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031560  |
|                        |           |

| Mortgage Information |          |          |  |  |  |
|----------------------|----------|----------|--|--|--|
| Amount:              |          | 0.00     |  |  |  |
| Type:                | None [1] |          |  |  |  |
| < 60% of Base:       | True     |          |  |  |  |
| Interest Rate:       | 12.5000  | <b>%</b> |  |  |  |
| Chase Rate:          | 12.5000  | <b>%</b> |  |  |  |
| Amortization Rate:   | 12.5000  | <b>%</b> |  |  |  |
| Interest Only:       | True     |          |  |  |  |
| Yearly Payment:      | 585,004  |          |  |  |  |

| Calculation        | Calculation of FRVS Per Diem |          |  |  |  |  |
|--------------------|------------------------------|----------|--|--|--|--|
| Tot                | tal Amount                   | Per Diem |  |  |  |  |
| 80% Capital(1):    | 4,705,351                    | 10.1184  |  |  |  |  |
| 20% ROE(2):        | 1,176,338                    | 0.6421   |  |  |  |  |
| Insurance Cost(3): | 229,685                      | 4.0822   |  |  |  |  |
| Taxes Cost(3):     | 76,240                       | 1.3550   |  |  |  |  |
| Home Office(3):    | 0                            | 0.0000   |  |  |  |  |
| Replacement(3&4):  | 52,025                       | 0.0000   |  |  |  |  |
| Total FRVS PD:     |                              | 16.1977  |  |  |  |  |

- (1) 80% Capital (\$4,705,351) amortized at 12.5000% for 20 years Interest of \$585,004 divided by annual available days (64,240) divided by Occup. Adj. (0.9000) = \$10.1184
- (2) 20% ROE (\$1,176,338) times the ROE factor (0.031560) divided by annual available days (64,240) divided by Occup. Adj. (0.9000) = \$0.6421
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 176        | Effective PBS Limitation | 5,016,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |  |
| Operating  | 37.2045   | 37.2045   | 2.7172                     | 34.4873                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 79.9475<br>43.9630<br>13.6500<br>0.0000<br>0.0000 | 79.9475<br>43.9630<br>16.1977<br>0.0000<br>0.0000 | 5.8390<br>3.2109<br>1.1830 | 74.1085<br>40.7521<br>15.0147 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   | 4   |                            | \$19.2434<br>\$8.6851         |  |  |
| Totals   | 174.7650  | 177.3127  | 12.9501                    | 192.2911                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



154.80

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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] |
|---|---|
|   |   |

| Type of Ownership: Private For pr | ofit [1] CHOW S | status based o | on this Cos | t Report: No     | Change[1]           |                 |            |
|-----------------------------------|-----------------|----------------|-------------|------------------|---------------------|-----------------|------------|
| Provider Information              | Cost Repor      | rt (CR)        |             | Patient Days     |                     | Ratings         | Days       |
| 201 Curtiss Parkway               | 01/01/2010-1    | 2/31/2010      | Number of   | of Beds: 20      | 69                  | Superior:       | 0          |
| Miami Springs FL 33166            | Days In CR      | 365            | Maximun     | n:               | 98,185              | Standard:       | 184        |
| County: Dade[13]                  | First Used:     | 2011/07        | Max Ann     | ualized:         | 98,185              | Conditional:    | 0          |
| Region: South[2] Area: 11         | Last Used:      | 2011/07        | Total Pati  | ent:             | 97,113              | Total:          | 184        |
| Control Private For profit [1]    | Unaudited [3]   |                | Medicare    | :                | 19,757              | Inflati         | on         |
| Current Class South Large [4]     | Initial CR? Fa  | lse            | Medicaid    | •                | 59,716              | FY Index:       | 1.22078676 |
| Class at 1/94: South Large [4]    | Medicaid I      | Utilization    |             | 61.4             | 9125%               | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]      | Occupancy       | <i>/</i> :     |             | 98.9             | 0819%               | Cost:           | 1.03283230 |
| Open Date: 1/1/1970               | Statewide       | Low Occupan    | cy Thresho  | old: <b>79.3</b> | 1///0%              | Target:         | 1.01620550 |
| Acquired Date: 1/1/1970           | Medicaid I      | Low Occupand   | cy Thresho  | ld: <b>41.9</b>  | 10600/ <sub>-</sub> | DC FY Index:    | 1.17400000 |
| Entered Medicaid 1/1/1970         | Low Occu        | pancy Adjustn  | ment Factor | r: <b>124.7</b>  | 0394%               | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 7/24/2000      | Weighted        | Low Occ Adju   | ustment Fa  | etor: 100.0      | 0000%               | DC Inflation:   | 1.02001704 |
| Previous Med # <b>200417</b>      |                 |                |             |                  |                     |                 |            |
|                                   |                 |                |             |                  |                     | PS Target:      | 1.02315072 |
|                                   |                 | Rate Cal       | lculations  |                  |                     |                 |            |
| Item Description                  | Operation       | ng Di          | irect       | InDirect         | Property            | ROE             | Totals     |
| 1                                 | 2.470.0         | 2.5            | 720.070     | 2 115 525        | 005.2               | 1.4             | 0.220.704  |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 2,479,985       | 3,739,870           | 2,115,535           | 985,314  | 0   | 9,320,704 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 41.5297         | 62.6276             | 35.4266             | 16.5000  |     | 156.0839  |
| 3     | Cost Per Diem Inflated                    | 42.8932         | 63.8812             | 36.5897             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 42.8932         | 63.8812             | 36.5897             | 16.5000  |     | 159.8641  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 40.1320         |                     | 47.9568             |          |     |           |
| 7     | Provider Target Rate                      | 41.0611         |                     | 49.0670             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193         | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378         |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535         |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 41.0611         | 63.8812             | 36.5897             | 13.6500  |     | 155.1820  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 0.8258              | 0.4730              |          |     |           |
| 14    | Prospective Per Diem 11                   | 41.0611         | 64.7070             | 37.0627             | 13.6500  |     | 156.4808  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





154.80

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Fair Havens Center, LLC

**FRVS** 

FRVS Status as of this Semester:

CDAG

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1971/07   |
| Indexed Asset Value  | 8,874,320 |
| FRVS Base Asset:     | 4,456,011 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027600  |
|                      |           |

| Mortgage In        | Mortgage Information |          |  |  |
|--------------------|----------------------|----------|--|--|
| Amount:            | 8,500,000            | 0.00     |  |  |
| Type:              | Variable [3          | 1        |  |  |
| < 60% of Base:     | False                |          |  |  |
| Interest Rate:     | 8.1900               | <b>%</b> |  |  |
| Chase Rate:        | 5.2500               | <b>%</b> |  |  |
| Amortization Rate: | 7.2500               | <b>%</b> |  |  |
| Interest Only:     | False                |          |  |  |
| Yearly Payment:    | 673,349              |          |  |  |

| Calculation of FRVS Per Diem |                   |          |  |  |  |
|------------------------------|-------------------|----------|--|--|--|
| 7                            | Total Amount      | Per Diem |  |  |  |
| 80% Capital(1):              | 7,099,456         | 7.6200   |  |  |  |
| 20% ROE(2):                  | 1,774,864         | 0.5544   |  |  |  |
| Insurance Cost(3)            | ): 96,543         | 0.9941   |  |  |  |
| Taxes Cost(3):               | 149,379           | 1.5382   |  |  |  |
| Home Office(3):              | 10,263            | 0.1057   |  |  |  |
| Replacement(3&               | 4): <b>12,959</b> | 0.0000   |  |  |  |
| Total FRVS PD                | ):                | 10.8124  |  |  |  |

- (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 (0.027600) divided by annual available days (98,185) divided by Occup. Adj. (0.9000) = \$0.5544
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:          | 28,500    |  |
|---------------------|-------------|---------------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:                 | 49,593    |  |
| Comparison Bed      | 267         | <b>Effective PBS Limitation</b> | 7,609,500 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components   | onents Cost FRVS MTA* Final Component             |   |                            |                               |  |  |  |
| Operating  | 41.0611   | 41.0611   | 2.9989                     | 38.0622                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 64.7070<br>37.0627<br>13.6500<br>0.0000<br>0.0000 | 64.7070<br>37.0627<br>10.8124<br>0.0000<br>0.0000 | 4.7259<br>2.7069<br>0.7897 | 59.9811<br>34.3558<br>10.0227 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$3.6960<br>\$8.6851          |  |  |  |
| Totals   | 156.4808  | 153.6432  | 11.2214                    | 154.8029                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





214.91

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Alpine 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 Day         | ys       | Ratings         | Days       |
|---------------------------------|----------------------------|---------------------|----------|-----------------|------------|
| 3456 21st Avenue South          | 07/01/2009-06/30/2010      | Number of Beds:     | 57       | Superior:       | 0          |
| St. Petersburg FL 33711         | Days In CR 365             | Maximum:            | 20,805   | Standard:       | 184        |
| County: Pinellas[52]            | First Used: <b>2011/01</b> | Max Annualized:     | 20,805   | Conditional:    | 0          |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient:      | 16,975   | Total:          | 184        |
| Control Private Non-Profit [3]  | Unaudited [3]              | Medicare:           | 1,915    | Inflat          | ion        |
| Current Class Central Small [5] | Initial CR? False          | Medicaid:           | 14,327   | FY Index:       | 1.20667423 |
| Class at 1/94: North Small [1]  | Medicaid Utilization       | 84                  | 4.40059% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 81                  | 1.59096% | Cost:           | 1.04491168 |
| Open Date: 2/1/1983             | Statewide Low Occupan      | ncy Threshold: 79   | 9.31440% | Target:         | 1.01620550 |
| Acquired Date: <b>2/1/1983</b>  | Medicaid Low Occupan       | cy Threshold: 41    | 1.94060% | DC FY Index:    | 1.16650000 |
| Entered Medicaid 2/1/1983       | Low Occupancy Adjusti      | ment Factor: 102    | 2.87030% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2001     | Weighted Low Occ Adj       | ustment Factor: 100 | 0.00000% | DC Inflation:   |            |
| Previous Med # <b>220680</b>    |                            |                     |          |                 | 1.02657523 |
|                                 |                            |                     |          | PS Target:      | 1.02315072 |

|       |   | ]               | Rate Calculations   |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 708,693         | 1,074,107           | 827,820             | 428,521  | 0   | 3,039,141 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 49.4656         | 74.9708             | 57.7804             | 29.9100  |     | 212.1268  |
| 3     | Cost Per Diem Inflated                    | 51.6872         | 76.9632             | 60.3754             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 51.6872         | 76.9632             | 60.3754             | 29.9100  |     | 218.9358  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 47.3974         |                     | 53.6513             |          |     |           |
| 7     | Provider Target Rate                      | 48.4947         |                     | 54.8934             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 56.4866         | 97.7236             | 72.5771             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 54.6049         |                     | 64.3815             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 55.4898         |                     | 65.4248             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 48.4947         | 76.9632             | 54.8934             | 13.6500  |     | 194.0013  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 2.9785              | 2.1244              |          |     |           |
| 14    | Prospective Per Diem 11                   | 48.4947         | 79.9417             | 57.0178             | 13.6500  |     | 199.1042  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





214.91

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Alpine Health and Rehabilitation Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 6/1/1989  |
|------------------------|-----------|
| Year of Phase-In/ Full | l:        |
| RS to Start Calcs:     | 1983/01   |
| Indexed Asset Value    | 2,060,654 |
| FRVS Base Asset:       | 747,623   |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031560  |
|                        |           |

| Mortgage Information |          |      |  |
|----------------------|----------|------|--|
| Amount:              |          | 0.00 |  |
| Type:                | None [1] |      |  |
| < 60% of Base:       | True     |      |  |
| Interest Rate:       | 12.5000  | %    |  |
| Chase Rate:          | 12.5000  | %    |  |
| Amortization Rate:   | 12.5000  | %    |  |
| Interest Only:       | True     |      |  |
| Yearly Payment:      | 204      | ,957 |  |

| Calculatio        | n of FRVS Per     | Diem     |
|-------------------|-------------------|----------|
| П                 | Total Amount      | Per Diem |
| 80% Capital(1):   | 1,648,523         | 10.9459  |
| 20% ROE(2):       | 412,131           | 0.6946   |
| Insurance Cost(3) | ): <b>72,203</b>  | 4.2535   |
| Taxes Cost(3):    | 17,198            | 1.0131   |
| Home Office(3):   | 0                 | 0.0000   |
| Replacement(3&    | 4): <b>35,976</b> | 0.0000   |
| Total FRVS PD     | ) <u>.</u>        | 16.9071  |

- (1) 80% Capital (\$1,648,523) amortized at 12.5000% for 20 years Interest of \$204,957 divided by annual available days (20,805) divided by Occup. Adj. (0.9000) = \$10.9459
- (2) 20% ROE (\$412,131) times the ROE factor (0.031560) divided by annual available days (20,805) divided by Occup. Adj. (0.9000) = \$0.6946
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 57         | Effective PBS Limitation | 1,624,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |  |
|--|---|---|----------------------------|-----------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |  |
| Operating  | 48.4947   | 48.4947   | 3.5418                     | 44.9529                           |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 79.9417<br>57.0178<br>13.6500<br>0.0000<br>0.0000 | 79.9417<br>57.0178<br>16.9071<br>0.0000<br>0.0000 | 5.8386<br>4.1643<br>1.2348 | 74.1031<br>52.8535<br>15.6723     |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 199,1042  | 202.3613  | 14.7795                    | \$18.6398<br>\$8.6851<br>214.9067 |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



Med # Active Date:

Previous Med#

## Florida Agency For Health Care Administration

202.65

DC Sem Index:

**DC Inflation:** 

**PS Target:** 

100.00000%

1.19750000

1.02001704

1.02315072

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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 1       | Days       |
|--------------------------------|----------------------------|--------------------------------|-----------------|------------|
| 1404 NW 22nd Street            | 01/01/2010-12/31/2010      | Number of Beds: 294            | Superior:       | 0          |
| Miami FL 33142                 | Days In CR 365             | Maximum: 107,310               | Standard:       | 184        |
| County: Dade[13]               | First Used: <b>2011/07</b> | Max Annualized: 107,310        | Conditional:    | 0          |
| Region: South[2] Area: 11      | Last Used: <b>2011/07</b>  | Total Patient: 91,200          | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>5,714</b>         | Inflati         | on         |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: <b>81,748</b>        | FY Index:       | 1.22078676 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 89.63596%                      | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 84.98742%                      | Cost:           | 1.03283230 |
| Open Date: 1/1/1984            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b> | Target:         | 1.01620550 |
| Acquired Date: 1/1/1984        | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b> | DC FY Index:    | 1.17400000 |
| Entered Medicaid 1/1/1984      | Low Occupancy Adjustr      | ment Factor: 107.15257%        | DC Sem Index:   | 1 19750000 |

Weighted Low Occ Adjustment Factor:

|       |   | ]               | Rate Calculations   |                     |          |        |            |
|-------|---|-----------------|---------------------|---------------------|----------|--------|------------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE    | Totals     |
| 1     | Total Cost                                | 4,210,636       | 7,179,158           | 3,972,425           | 892,688  | 67,341 | 16,322,248 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |        |            |
| 2     | Cost Per Diem                             | 51.5075         | 87.8206             | 48.5935             | 10.9200  | 0.8238 | 199.6654   |
| 3     | Cost Per Diem Inflated                    | 53.1986         | 89.5785             | 50.1889             |          |        |            |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |        |            |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 53.1986         | 89.5785             | 50.1889             | 10.9200  | 0.8238 | 204.7098   |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |        |            |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |        |            |
| 6     | Prior Semester: Provider Target Base      | 44.6208         |                     | 47.9568             |          |        |            |
| 7     | Provider Target Rate                      | 45.6538         |                     | 49.0670             |          |        |            |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |        |            |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |        |            |
| 8     | Cost Based Class Ceilings                 | 51.5193         | 97.3713             | 64.0999             | 13.6500  |        |            |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378         |                     | 56.8989             |          |        |            |
| 10    | Target Rate Class Ceiling                 | 51.1535         |                     | 57.8210             |          |        |            |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |        |            |
| 10b   | Base for line 10a                         |                 |                     |                     |          |        |            |
| 11    | Lesser of 5,7,8,10, 10a                   | 45.6538         | 89.5785             | 49.0670             | 10.9200  | 0.8238 | 196.0431   |
| 12/13 | Medicaid Adjustment Rate                  |                 | 3.9943              | 2.1879              |          |        |            |
| 14    | Prospective Per Diem 11                   | 45.6538         | 93.5728             | 51.2549             | 10.9200  | 0.8238 | 202.2253   |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |        |            |

Provider has submitted Supplemental Schedule.

9/20/2000

220418





202.65

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Unity Health & Rehab Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 11/1/1988 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1984/01   |
| Indexed Asset Value  | 9,968,942 |
| FRVS Base Asset:     | 5,044,343 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027600  |
|                      |           |

| Mortgage In:           | formation |          |  |  |
|------------------------|-----------|----------|--|--|
| Amount: 5,562,567.00   |           |          |  |  |
| Type: Variable [3]     |           |          |  |  |
| < 60% of Base:         | False     |          |  |  |
| Interest Rate:         | 11.1200   | <b>%</b> |  |  |
| Chase Rate:            | 9.5000    | <b>%</b> |  |  |
| Amortization Rate:     | 11.1200   | <b>%</b> |  |  |
| Interest Only:         | False     |          |  |  |
| Yearly Payment: 995,65 |           |          |  |  |
|                        |           |          |  |  |

| Calculati       | on of FRVS Per     | Diem     |
|-----------------|--------------------|----------|
|                 | Total Amount       | Per Diem |
| 80% Capital(1): | 7,975,154          | 10.3092  |
| 20% ROE(2):     | 1,993,788          | 0.5698   |
| Insurance Cost( | 3): <b>122,515</b> | 1.3434   |
| Taxes Cost(3):  | 99,217             | 1.0879   |
| Home Office(3)  | 69,520             | 0.7623   |
| Replacement(38  | &4): <b>61,855</b> | 0.0000   |
| Total FRVS Pl   | D:                 | 14.0726  |

- (1) 80% Capital (\$7,975,154) amortized at 11.1200% for 20 years Principal & Interest of \$995,651 divided by annual available days (107,310) divided by Occup. Adj. (0.9000) = \$10.3092
- (2) 20% ROE (\$1,993,788) times the ROE factor (0.027600) divided by annual available days (107,310) divided by Occup. Adj. (0.9000) = \$0.5698
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 298         | Effective PBS Limitation | 8,493,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |   |  |  |
|--|--|--|---|--|--|
| Components Cost FRVS MTA* Final Component                          |  |  |   |  |  |
| Operating  | 45.6538  | 45.6538  | 3.3343  | 42.3195  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 93.5728<br>51.2549<br>10.9200<br>0.8238<br>-0.6433 | 93.5728<br>51.2549<br>14.0726<br>0.6433<br>-0.6433 | 6.8341<br>3.7434<br>1.0278<br>0.0470<br>-0.0470 | 86.7387<br>47.5115<br>13.0448<br>0.5963<br>-0.5963 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |  |   | \$4.3493<br>\$8.6851                               |  |
| Totals   | 201.5820   | 204.5541   | 14.9396   | 202.6489   |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





211.54

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

| Type of Ownership: Private For pro | iii [1] Chow Status based ( | n tilis Cost Report: No | Change |                 |            |
|------------------------------------|-----------------------------|-------------------------|--------|-----------------|------------|
| Provider Information               | Cost Report (CR)            | Patient Days            |        | Ratings 1       | Days       |
| 630 Griffen Avenue                 | 01/01/2010-12/31/2010       | Number of Beds: 1       | 45     | Superior:       | 0          |
| Lady Lake FL 32159                 | Days In CR 365              | Maximum:                | 52,925 | Standard:       | 184        |
| County: Lake[35]                   | First Used: <b>2011/07</b>  | Max Annualized:         | 52,925 | Conditional:    | 0          |
| Region: North [1] Area: 3          | Last Used: <b>2011/07</b>   | Total Patient:          | 49,730 | Total:          | 184        |
| Control Private For profit [1]     | Unaudited [3]               | Medicare:               | 23,691 | Inflati         | on         |
| Current Class North Large [2]      | Initial CR? False           | Medicaid:               | 16,139 | FY Index:       | 1.22078676 |
| Class at 1/94: North Large [2]     | Medicaid Utilization        | 32.4                    | 45325% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]       | Occupancy:                  | 93.9                    | 96316% | Cost:           | 1.03283230 |
| Open Date: 1/29/1999               | Statewide Low Occupan       | cy Threshold: 79.3      | 31440% | Target:         | 1.01620550 |
| Acquired Date: 3/30/1999           | Medicaid Low Occupand       | cy Threshold: 41.9      | 94060% | DC FY Index:    | 1.17400000 |
| Entered Medicaid 3/30/1999         | Low Occupancy Adjustr       | nent Factor: 118.4      | 46923% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 9/20/2000       | Weighted Low Occ Adju       | stment Factor: 100.0    | 00000% | DC Inflation:   | 1.02001704 |
| Previous Med # <b>220710</b>       |                             |                         |        |                 |            |
|                                    |                             |                         |        | PS Target:      | 1.02315072 |

|       |   | F                | Rate Calculations   |                     | ·        |        |           |
|-------|---|------------------|---------------------|---------------------|----------|--------|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE    | Totals    |
| 1     | Total Cost                                | 752,180          | 1,365,560           | 1,005,674           | 456,411  | 31,394 | 3,611,219 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |        |           |
| 2     | Cost Per Diem                             | 46.6064          | 84.6124             | 62.3133             | 28.2800  | 1.9452 | 223.7573  |
| 3     | Cost Per Diem Inflated                    | 48.1366          | 86.3061             | 64.3592             |          |        |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |        |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 48.1366          | 86.3061             | 64.3592             | 28.2800  | 1.9452 | 229.0271  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |        |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |        |           |
| 6     | Prior Semester: Provider Target Base      | 46.2139          |                     | 55.2919             |          |        |           |
| 7     | Provider Target Rate                      | 47.2838          |                     | 56.5719             |          |        |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |        |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |        |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500  |        |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |          |        |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |          |        |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |        |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |        |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 45.9795          | 86.3061             | 54.3625             | 13.6500  | 1.9452 | 202.2433  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |        |           |
| 14    | Prospective Per Diem 11                   | 45.9795          | 86.3061             | 54.3625             | 13.6500  | 1.9452 | 202.2433  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | nary Limitations no | ot applied after 7/ | 1/2002   |        |           |





211.54

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Lady Lake Specialty Care Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 3/30/1999 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1999/01   |
| Indexed Asset Value   | 6,776,905 |
| FRVS Base Asset:      | 4,594,920 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027600  |
|                       |           |

| Mortgage Int         | formation    |  |  |  |
|----------------------|--------------|--|--|--|
| Amount: 4,742,850.00 |              |  |  |  |
| Type:                | Variable [3] |  |  |  |
| < 60% of Base:       | False        |  |  |  |
| Interest Rate:       | 11.1200 %    |  |  |  |
| Chase Rate:          | 9.5000 %     |  |  |  |
| Amortization Rate:   | 11.1200 %    |  |  |  |
| Interest Only:       | False        |  |  |  |
| Yearly Payment:      | 676,845      |  |  |  |
|                      |              |  |  |  |

| Calculation      | Calculation of FRVS Per Diem |          |  |  |  |
|------------------|------------------------------|----------|--|--|--|
|                  | Total Amount                 | Per Diem |  |  |  |
| 80% Capital(1):  | 5,421,524                    | 14.2097  |  |  |  |
| 20% ROE(2):      | 1,355,381                    | 0.7854   |  |  |  |
| Insurance Cost(3 | 3): <b>102,919</b>           | 2.0696   |  |  |  |
| Taxes Cost(3):   | 109,484                      | 2.2016   |  |  |  |
| Home Office(3):  | 52,227                       | 1.0502   |  |  |  |
| Replacement(38   | 24): <b>38,176</b>           | 0.0000   |  |  |  |
| Total FRVS PI    | <b>)</b> :                   | 20.3165  |  |  |  |

- (1) 80% Capital (\$5,421,524) amortized at 11.1200% for 20 years Principal & Interest of \$676,845 divided by annual available days (52,925) divided by Occup. Adj. (0.9000) = \$14.2097
- (2) 20% ROE (\$1,355,381) times the ROE factor (0.027600) divided by annual available days (52,925) divided by Occup. Adj. (0.9000) = \$0.7854
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 38,291    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 7/1/1998    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 4,594,920 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |   |  |  |
|--|--|--|---|--|--|
| Components   | Cost   | FRVS   | MTA*  | Final Component                                    |  |
| Operating  | 45.9795  | 45.9795  | 3.3581  | 42.6214  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 86.3061<br>54.3625<br>13.6500<br>1.9452<br>-1.5602 | 86.3061<br>54.3625<br>20.3165<br>1.5602<br>-1.5602 | 6.3034<br>3.9704<br>1.4838<br>0.1139<br>-0.1139 | 80.0027<br>50.3921<br>18.8327<br>1.4463<br>-1.4463 |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 200.6831   | 206.9646   | 15,1157   | \$11.0010<br>\$8.6851<br>211.5350                  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



NAME OF THE PARTY 
## Florida Agency For Health Care Administration

217.75

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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]

| Type of Ownership. I fivate For pro | nt [1] CHOW Status Daseu ( | n this Cost Report. No | J Change [1 | <u> </u>        |            |
|-------------------------------------|----------------------------|------------------------|-------------|-----------------|------------|
| Provider Information                | Cost Report (CR)           | Patient Days           | 3           | Ratings 1       | Days       |
| 2675 North Andrews Ave              | 01/01/2010-12/31/2010      | Number of Beds: 1      | 147         | Superior:       | 0          |
| Wilton Manors FL 33311              | Days In CR 365             | Maximum:               | 48,870      | Standard:       | 184        |
| County: Broward[6]                  | First Used: <b>2011/07</b> | Max Annualized:        | 53,655      | Conditional:    | 0          |
| Region: South[2] Area: 10           | Last Used: <b>2011/07</b>  | Total Patient:         | 41,727      | Total:          | 184        |
| Control Private For profit [1]      | Unaudited [3]              | Medicare:              | 6,943       | Inflati         | on         |
| Current Class South Large [4]       | Initial CR? False          | Medicaid:              | 27,400      | FY Index:       | 1.22078676 |
| Class at 1/94: South Large [4]      | Medicaid Utilization       | 65.                    | 66492%      | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]        | Occupancy:                 | 85.                    | 38367%      | Cost:           | 1.03283230 |
| Open Date: 6/1/1982                 | Statewide Low Occupan      | cy Threshold: 79.      | 31440%      | Target:         | 1.01620550 |
| Acquired Date: 6/1/1982             | Medicaid Low Occupand      | cy Threshold: 41.      | 94060%      | DC FY Index:    | 1.17400000 |
| Entered Medicaid 6/1/1982           | Low Occupancy Adjustr      | ment Factor: 107.      | 65216%      | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 9/20/2000        | Weighted Low Occ Adju      | stment Factor: 100.    | 00000%      | DC Inflation:   | 1.02001704 |
| Previous Med # <b>221821</b>        |                            |                        |             |                 |            |
|                                     |                            |                        |             | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |           |           |           |          |        |           |
|-------|---|-----------|-----------|-----------|----------|--------|-----------|
| Item  | Description                               | Operating | Direct    | InDirect  | Property | ROE    | Totals    |
| 1     | Total Cost                                | 1,643,113 | 2,373,618 | 1,589,668 | 449,360  | 42,557 | 6,098,316 |
| 1a    | Audit Adjustments                         |           |           |           |          |        |           |
| 2     | Cost Per Diem                             | 59.9676   | 86.6284   | 58.0171   | 16.4000  | 1.5532 | 222.5663  |
| 3     | Cost Per Diem Inflated                    | 61.9365   | 88.3624   | 59.9219   |          |        |           |
| 4     | Low Occupancy Adjustment                  |           |           |           |          |        |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 61.9365   | 88.3624   | 59.9219   | 16.4000  | 1.5532 | 228.1740  |
| 5a    | Interim Adjustment                        |           |           |           |          |        |           |
| 5b    | Interim Adjusted Per Diem                 |           |           |           |          |        |           |
| 6     | Prior Semester: Provider Target Base      | 51.5237   |           | 49.5439   |          |        |           |
| 7     | Provider Target Rate                      | 52.7165   |           | 50.6909   |          |        |           |
| 7a    | Interim Adjustment                        |           |           |           |          |        |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |           |          |        |           |
| 8     | Cost Based Class Ceilings                 | 51.5193   | 97.3713   | 64.0999   | 13.6500  |        |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378   |           | 56.8989   |          |        |           |
| 10    | Target Rate Class Ceiling                 | 51.1535   |           | 57.8210   |          |        |           |
| 10a   | New Provider Target Limitation            |           |           |           |          |        |           |
| 10b   | Base for line 10a                         |           |           |           |          |        |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 51.1535   | 88.3624   | 50.6909   | 13.6500  | 1.5532 | 205.4100  |
| 12/13 | Medicaid Adjustment Rate                  |           | 1.5572    | 0.8933    |          |        |           |
| 14    | Prospective Per Diem 11                   | 51.1535   | 89.9196   | 51.5842   | 13.6500  | 1.5532 | 207.8605  |
| 15    | 11 1 10 4 1 1 1 1 0 7/1/2002              |           |           |           |          |        |           |





217.75

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Wilton Manors Health & Rehab Center

#### **FRVS**

FRVS Status as of this Semester:

On Payback FRV [3]

| Began FRVS:             |           |
|-------------------------|-----------|
| Year of Phase-In/ Full: |           |
| RS to Start Calcs:      | 1982/01   |
| Indexed Asset Value     | 6,178,593 |
| FRVS Base Asset:        | 1,515,062 |
| Occup Adj Factor:       | 0.9000    |
| ROE Factor              | 0.027600  |
|                         |           |

| Mortgage Information        |         |          |  |
|-----------------------------|---------|----------|--|
| Amount: <b>3,161,900.00</b> |         |          |  |
| Type: Variable [3]          |         |          |  |
| < 60% of Base:              | False   |          |  |
| Interest Rate:              | 11.1200 | <b>%</b> |  |
| Chase Rate:                 | 9.5000  | <b>%</b> |  |
| Amortization Rate:          | 11.1200 | <b>%</b> |  |
| Interest Only:              | False   |          |  |
| Yearly Payment:             | 617,089 |          |  |

| Calculation of FRVS Per Diem |                    |          |  |  |
|------------------------------|--------------------|----------|--|--|
| ,                            | Total Amount       | Per Diem |  |  |
| 80% Capital(1):              | 4,942,874          | 12.7789  |  |  |
| 20% ROE(2):                  | 1,235,719          | 0.7063   |  |  |
| Insurance Cost(3             | 8): 87,493         | 2.0968   |  |  |
| Taxes Cost(3):               | 195,939            | 4.6957   |  |  |
| Home Office(3):              | 40,581             | 0.9725   |  |  |
| Replacement(3&               | (4): <b>53,352</b> | 0.0000   |  |  |
| Total FRVS PD                | ):                 | 21.2502  |  |  |

- (1) 80% Capital (\$4,942,874) amortized at 11.1200% for 20 years Principal & Interest of \$617,089 divided by annual available days (53,655) divided by Occup. Adj. (0.9000) = \$12.7789
- (2) 20% ROE (\$1,235,719) times the ROE factor (0.027600) divided by annual available days (53,655) divided by Occup. Adj. (0.9000) = \$0.7063
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 118         | Effective PBS Limitation | 3,363,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |   |  |  |  |  |  |
|--|--|--|---|--|--|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component          |  |   |  |  |  |  |  |
| Operating  | 51.1535  | 51.1535  | 3.7360  | 47.4175  |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 89.9196<br>51.5842<br>13.6500<br>1.5532<br>-1.2147 | 89.9196<br>51.5842<br>21.2502<br>1.2147<br>-1.2147 | 6.5673<br>3.7675<br>0.9969<br>0.1134<br>-0.0887 | 83.3523<br>47.8167<br>12.6531<br>1.4398<br>-1.1260 |  |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 206.6458   | 213.9075   | 15.0924   | \$17.5141<br>\$8.6851<br>217.7526                  |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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## Florida Agency For Health Care Administration

207.58

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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]

|                                 |                            | 8-1                              |                 |            |
|---------------------------------|----------------------------|----------------------------------|-----------------|------------|
| Provider Information            | Cost Report (CR)           | Patient Days                     | Ratings         | Days       |
| 587 Barton Blvd.                | 01/01/2010-12/31/2010      | Number of Beds: 107              | Superior:       | 0          |
| Rockledge FL 32955              | Days In CR 365             | Maximum: <b>39,055</b>           | Standard:       | 184        |
| County: Brevard[5]              | First Used: <b>2011/07</b> | Max Annualized: 39,055           | Conditional:    |            |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient: 34,985            | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>6,452</b>           | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>18,871</b>          | FY Index:       | 1.22078676 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 53.94026%                        | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 89.57880%                        | Cost:           | 1.03283230 |
| Open Date: 6/1/1982             | Statewide Low Occupan      | recy Threshold: <b>79.31440%</b> |                 | 1.01620550 |
| Acquired Date: 6/1/1982         | Medicaid Low Occupan       | cy Threshold: <b>41.94060%</b>   | DC FY Index:    | 1.17400000 |
| Entered Medicaid 6/1/1982       | Low Occupancy Adjusti      | ment Factor: 112.94141%          | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 9/20/2000    | Weighted Low Occ Adj       | ustment Factor: 100.0000%        | DC Inflation:   | 1.02001704 |
| Previous Med # <b>221058</b>    |                            |                                  |                 |            |
|                                 |                            |                                  | PS Target:      | 1.02315072 |
| 1                               | D + C                      | 1 1 4                            |                 |            |

|       |   | R                | tate Calculations   |                     |          |        |           |
|-------|---|------------------|---------------------|---------------------|----------|--------|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE    | Totals    |
| 1     | Total Cost                                | 916,838          | 1,509,038           | 967,596             | 330,997  | 23,731 | 3,748,200 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |        |           |
| 2     | Cost Per Diem                             | 48.5845          | 79.9660             | 51.2742             | 17.5400  | 1.2575 | 198.6222  |
| 3     | Cost Per Diem Inflated                    | 50.1796          | 81.5667             | 52.9576             |          |        |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |        |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 50.1796          | 81.5667             | 52.9576             | 17.5400  | 1.2575 | 203.5014  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |        |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |        |           |
| 6     | Prior Semester: Provider Target Base      | 47.5082          |                     | 50.4336             |          |        |           |
| 7     | Provider Target Rate                      | 48.6080          |                     | 51.6012             |          |        |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |        |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |        |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |        |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |        |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |        |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |        |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |        |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 48.5666          | 81.5667             | 51.6012             | 13.6500  | 1.2575 | 196.6420  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.3616              | 0.2287              |          |        |           |
| 14    | Prospective Per Diem 11                   | 48.5666          | 81.9283             | 51.8299             | 13.6500  | 1.2575 | 197.2323  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |        |           |





207.58

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Rockledge Rehab & Nursing Center

**FRVS** 

FRVS Status as of this Semester:

On Payback FRV [3]

| Began FRVS:             |           |
|-------------------------|-----------|
| Year of Phase-In/ Full: |           |
| RS to Start Calcs:      | 1982/01   |
| Indexed Asset Value     | 3,419,692 |
| FRVS Base Asset:        | 992,144   |
| Occup Adj Factor:       | 0.9000    |
| ROE Factor              | 0.027600  |
|                         |           |

| Mortgage In:                 | Mortgage Information |          |  |  |
|------------------------------|----------------------|----------|--|--|
| Amount: <b>2,964,283.0</b> 0 |                      |          |  |  |
| Type:                        | Variable [3          | 1        |  |  |
| < 60% of Base:               | False                |          |  |  |
| Interest Rate:               | 11.1200              | <b>%</b> |  |  |
| Chase Rate:                  | 9.5000               | <b>%</b> |  |  |
| Amortization Rate:           | 11.1200              | <b>%</b> |  |  |
| Interest Only:               | False                |          |  |  |
| Yearly Payment:              | 341,5                | 543      |  |  |

| Calculation of FRVS Per Diem |                   |          |  |  |
|------------------------------|-------------------|----------|--|--|
| Te                           | otal Amount       | Per Diem |  |  |
| 80% Capital(1):              | 2,735,754         | 9.7169   |  |  |
| 20% ROE(2):                  | 683,938           | 0.5370   |  |  |
| Insurance Cost(3):           | 60,280            | 1.7230   |  |  |
| Taxes Cost(3):               | 50,421            | 1.4412   |  |  |
| Home Office(3):              | 30,660            | 0.8764   |  |  |
| Replacement(3&4              | e): <b>69,060</b> | 0.0000   |  |  |
| Total FRVS PD:               |                   | 14.2945  |  |  |

- (1) 80% Capital (\$2,735,754) amortized at 11.1200% for 20 years Principal & Interest of \$341,543 divided by annual available days (39,055) divided by Occup. Adj. (0.9000) = \$9.7169
- (2) 20% ROE (\$683,938) times the ROE factor (0.027600) divided by annual available days (39,055) divided by Occup. Adj. (0.9000) = \$0.5370
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 75          | Effective PBS Limitation | 2,137,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |   |  |  |
|--|--|--|---|--|--|
| Components   | Cost   | FRVS   | MTA*  | Final Component                                    |  |
| Operating  | 48.5666  | 48.5666  | 3.5471  | 45.0195  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 81.9283<br>51.8299<br>13.6500<br>1.2575<br>-1.1565 | 81.9283<br>51.8299<br>14.2945<br>1.1565<br>-1.1565 | 5.9837<br>3.7854<br>0.9969<br>0.0918<br>-0.0845 | 75.9446<br>48.0445<br>12.6531<br>1.1657<br>-1.0720 |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 196.0758   | 196.6193   | 14.3204   | \$17.1353<br>\$8.6851<br>207.5758                  |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|





218.48

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 Day         | ys       | Ratings         | Days       |
|---------------------------------|----------------------------|---------------------|----------|-----------------|------------|
| 210 21st Avenue West            | 01/01/2010-12/31/2010      | Number of Beds:     | 60       | Superior:       | 0          |
| Bradenton FL 34205              | Days In CR 365             | Maximum:            | 21,900   | Standard:       | 184        |
| County: Manatee[41]             | First Used: <b>2011/07</b> | Max Annualized:     | 21,900   | Conditional:    | 0          |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient:      | 20,043   | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare:           | 5,134    | Inflat          | ion        |
| Current Class Central Small [5] | Initial CR? False          | Medicaid:           | 9,894    | FY Index:       | 1.22078676 |
| Class at 1/94: North Small [1]  | Medicaid Utilization       | 49                  | 9.36387% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 91                  | 1.52055% | Cost:           | 1.03283230 |
| Open Date: 6/1/1982             | Statewide Low Occupar      | cy Threshold: 79    | 9.31440% | Target:         | 1.01620550 |
| Acquired Date: 6/1/1982         | Medicaid Low Occupan       | cy Threshold: 41    | 1.94060% | DC FY Index:    | 1.17400000 |
| Entered Medicaid 6/1/1982       | Low Occupancy Adjusts      | ment Factor: 115    | 5.38957% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 9/20/2000    | Weighted Low Occ Adj       | ustment Factor: 100 | 0.00000% | DC Inflation:   |            |
| Previous Med # <b>223204</b>    |                            |                     |          |                 | 1.02001704 |
|                                 |                            |                     |          | PS Target:      | 1.02315072 |

|       |   | R                | ate Calculations   |                    |          |        |           |
|-------|---|------------------|--------------------|--------------------|----------|--------|-----------|
| Item  | Description                               | Operating        | Direct             | InDirect           | Property | ROE    | Totals    |
| 1     | Total Cost                                | 489,361          | 835,488            | 589,856            | 139,505  | 13,989 | 2,068,199 |
| 1a    | Audit Adjustments                         |                  |                    |                    |          |        |           |
| 2     | Cost Per Diem                             | 49.4604          | 84.4439            | 59.6175            | 14.1000  | 1.4139 | 209.0356  |
| 3     | Cost Per Diem Inflated                    | 51.0843          | 86.1342            | 61.5749            |          |        |           |
| 4     | Low Occupancy Adjustment                  |                  |                    |                    |          |        |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 51.0843          | 86.1342            | 61.5749            | 14.1000  | 1.4139 | 214.3073  |
| 5a    | Interim Adjustment                        |                  |                    |                    |          |        |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                    |                    |          |        |           |
| 6     | Prior Semester: Provider Target Base      | 51.5921          |                    | 56.7532            |          |        |           |
| 7     | Provider Target Rate                      | 52.7865          |                    | 58.0671            |          |        |           |
| 7a    | Interim Adjustment                        |                  |                    |                    |          |        |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                    |                    |          |        |           |
| 8     | Cost Based Class Ceilings                 | 56.4866          | 97.7236            | 72.5771            | 13.6500  |        |           |
| 9     | Prior Semester: Class Ceiling Target Base | 54.6049          |                    | 64.3815            |          |        |           |
| 10    | Target Rate Class Ceiling                 | 55.4898          |                    | 65.4248            |          |        |           |
| 10a   | New Provider Target Limitation            |                  |                    |                    |          |        |           |
| 10b   | Base for line 10a                         |                  |                    |                    |          |        |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 51.0843          | 86.1342            | 58.0671            | 13.6500  | 1.4139 | 210.3495  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                    |                    |          |        |           |
| 14    | Prospective Per Diem 11                   | 51.0843          | 86.1342            | 58.0671            | 13.6500  | 1.4139 | 210.3495  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | ary Limitations no | t applied after 7/ | 1/2002   |        |           |





218.48

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Greenbriar Rehab & Nursing Center**

**FRVS** 

FRVS Status as of this Semester:

On Payback FRV [3]

| Began FRVS:            |           |
|------------------------|-----------|
| Year of Phase-In/Full: |           |
| RS to Start Calcs:     | 1982/01   |
| Indexed Asset Value    | 2,301,204 |
| FRVS Base Asset:       | 788,632   |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.027600  |
|                        |           |

| formation           |  |  |  |  |
|---------------------|--|--|--|--|
| Amount: 1,976,183.0 |  |  |  |  |
| Fixed [2]           |  |  |  |  |
| False               |  |  |  |  |
| 10.8500             | <b>%</b>                                     |  |  |  |
| 9.5000              | <b>%</b>                                     |  |  |  |
| 10.8500             | <b>%</b>                                     |  |  |  |
| False               |  |  |  |  |
| 225,7               | 776  |  |  |  |
|                     | Fixed [2] False 10.8500 9.5000 10.8500 False |  |  |  |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |  |
|-----------------|------------------------------|----------|--|--|--|
|                 | Total Amount                 | Per Diem |  |  |  |
| 80% Capital(1): | 1,840,963                    | 11.4549  |  |  |  |
| 20% ROE(2):     | 460,241                      | 0.6445   |  |  |  |
| Insurance Cost( | 3): <b>45,379</b>            | 2.2641   |  |  |  |
| Taxes Cost(3):  | 39,180                       | 1.9548   |  |  |  |
| Home Office(3)  | : 19,129                     | 0.9544   |  |  |  |
| Replacement(38  | <b>§</b> 4): <b>95,858</b>   | 0.0000   |  |  |  |
| Total FRVS Pl   | D:                           | 17.2727  |  |  |  |

- (1) 80% Capital (\$1,840,963) amortized at 10.8500% for 20 years Principal & Interest of \$225,776 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$11.4549
- (2) 20% ROE (\$460,241) times the ROE factor (0.027600) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.6445
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60         | Effective PBS Limitation | 1,710,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |   |  |  |
|--|--|--|---|--|--|
| Components   | Cost   | FRVS   | MTA*  | Final Component                                    |  |
| Operating  | 51.0843  | 51.0843  | 3.7310  | 47.3533  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 86.1342<br>58.0671<br>13.6500<br>1.4139<br>-0.8845 | 86.1342<br>58.0671<br>17.2727<br>0.8845<br>-0.8845 | 6.2908<br>4.2409<br>0.9969<br>0.1033<br>-0.0646 | 79.8434<br>53.8262<br>12.6531<br>1.3106<br>-0.8199 |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 209.4650   | 212.5583   | 15.2983   | \$15.6283<br>\$8.6851<br>218.4801                  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





214.28

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Apollo Health & Rehab Center**

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

| Provider Information            | Cost Report (CR)           | Patient Days                    | Ratings Days                  |
|---------------------------------|----------------------------|---------------------------------|-------------------------------|
| 1000 24th Street North          | 01/01/2009-12/31/2009      | Number of Beds: 99              | Superior: 0                   |
| St. Petersburg FL 33713         | Days In CR 365             | Maximum: 36,1                   | 35 Standard: 184              |
| County: Pinellas[52]            | First Used: <b>2010/07</b> | Max Annualized: 36,1            | Conditional: 0                |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient: 32,0             | 92 Total: 184                 |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: 4,9                   | 63 Inflation                  |
| Current Class Central Small [5] | Initial CR? False          | Medicaid: 22,9                  | 06 FY Index: 1.19387802       |
| Class at 1/94: North Small [1]  | Medicaid Utilization       | 71.37604                        | 1% Semester Index: 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 88.81140                        |                               |
| Open Date: 6/1/1982             | Statewide Low Occupan      | cy Threshold: <b>79.31440</b>   | 7% Target: 1.01620550         |
| Acquired Date: 6/1/1982         | Medicaid Low Occupand      | cy Threshold: <b>41.9406</b>    | 0% DC FY Index: 1.15950000    |
| Entered Medicaid 6/1/1982       | Low Occupancy Adjustr      | ment Factor: 111.9738'          | DC Sem Index: 1.19750000      |
| Med # Active Date: 9/20/2000    | Weighted Low Occ Adju      | ustment Factor: <b>100.0000</b> | DC Inflation: 1.03277275      |
| Previous Med # <b>220671</b>    |                            |                                 | 1,0022.0                      |
|                                 |                            |                                 | PS Target: 1.02315072         |

|       | 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   | 15.0000  | 1.2080 | 192.1974  |
| 3     | Cost Per Diem Inflated   | 50.9471   | 81.4959   | 51.5797   |          |        |           |
| 4     | Low Occupancy Adjustment   |           |           |           |          |        |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 50.9471   | 81.4959   | 51.5797   | 15.0000  | 1.2080 | 200.2307  |
| 5a    | Interim Adjustment   |           |           |           |          |        |           |
| 5b    | Interim Adjusted Per Diem  |           |           |           |          |        |           |
| 6     | Prior Semester: Provider Target Base   | 54.9804   |           | 53.6513   |          |        |           |
| 7     | Provider Target Rate   | 56.2532   |           | 54.8934   |          |        |           |
| 7a    | Interim Adjustment   |           |           |           |          |        |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |           |           |          |        |           |
| 8     | Cost Based Class Ceilings  | 56.4866   | 97.7236   | 72.5771   | 13.6500  |        |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 54.6049   |           | 64.3815   |          |        |           |
| 10    | Target Rate Class Ceiling  | 55.4898   |           | 65.4248   |          |        |           |
| 10a   | New Provider Target Limitation   |           |           |           |          |        |           |
| 10b   | Base for line 10a  |           |           |           |          |        |           |
| 11    | Lesser of 5,7,8,10, 10a  | 50.9471   | 81.4959   | 51.5797   | 13.6500  | 1.2080 | 198.8807  |
| 12/13 | Medicaid Adjustment Rate   |           | 1.9598    | 1.2404    |          |        |           |
| 14    | Prospective Per Diem 11  | 50.9471   | 83.4557   | 52.8201   | 13.6500  | 1.2080 | 202.0809  |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |        |           |





214.28

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Apollo Health & Rehab Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 9/1/1996  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1982/01   |
| Indexed Asset Value   | 3,441,323 |
| FRVS Base Asset:      | 1,487,023 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.029170  |
|                       |           |

| Mortgage Information |             |          |  |  |
|----------------------|-------------|----------|--|--|
| Amount: 2,569,050.00 |             |          |  |  |
| Type:                | Variable [3 | l        |  |  |
| < 60% of Base:       | False       |          |  |  |
| Interest Rate:       | 11.1200     | <b>%</b> |  |  |
| Chase Rate:          | 9.5000      | <b>%</b> |  |  |
| Amortization Rate:   | 11.1200     | <b>%</b> |  |  |
| Interest Only:       | False       |          |  |  |
| Yearly Payment:      | -           |          |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |
|------------------------------|-----------|----------|--|--|
| Tota                         | al Amount | Per Diem |  |  |
| 80% Capital(1):              | 2,753,058 | 10.5685  |  |  |
| 20% ROE(2):                  | 688,265   | 0.6173   |  |  |
| Insurance Cost(3):           | 49,091    | 1.5297   |  |  |
| Taxes Cost(3):               | 58,402    | 1.8198   |  |  |
| Home Office(3):              | 28,138    | 0.8768   |  |  |
| Replacement(3&4):            | 18,163    | 0.0000   |  |  |
| Total FRVS PD:               |           | 15.4121  |  |  |

- (1) 80% Capital (\$2,753,058) amortized at 11.1200% for 20 years Principal & Interest of \$343,703 divided by annual available days (36,135) divided by Occup. Adj. (0.9000) = \$10.5685
- (2) 20% ROE (\$688,265) times the ROE factor (0.029170) divided by annual available days (36,135) divided by Occup. Adj. (0.9000) = \$0.6173
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |
|---------------------|-------------|--------------------------|-----------|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,420,000 |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |   |  |  |  |  |
|--|--|--|---|--|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component          |  |   |  |  |  |  |
| Operating  | 50.9471  | 50.9471  | 3.7209  | 47.2262  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 83.4557<br>52.8201<br>13.6500<br>1.2080<br>-1.2080 | 83.4557<br>52.8201<br>15.4121<br>1.2080<br>-1.2080 | 6.0952<br>3.8577<br>1.1256<br>0.0882<br>-0.0882 | 77.3605<br>48.9624<br>14.2865<br>1.1198<br>-1.1198 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |  |   | \$17.7608<br>\$8.6851                              |  |  |  |
| Totals   | 200.8729   | 202.6350   | 14.7994   | 214.2815   |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





206.12

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **North Rehabilitation Center**

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

| Provider Information            | Cost Report (CR)           | Patient Days                    | Ratings Days            |      |
|---------------------------------|----------------------------|---------------------------------|-------------------------|------|
| 1301 16th Street North          | 01/01/2010-12/31/2010      | Number of Beds: 45              | Superior: 0             |      |
| St. Petersburg FL 33705         | Days In CR 365             | Maximum: 16,425                 | Standard: 184           |      |
| County: Pinellas[52]            | First Used: <b>2011/07</b> | Max Annualized: 16,425          |                         |      |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient: 15,106           | Total: <b>184</b>       |      |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>1,723</b>          | Inflation               |      |
| Current Class Central Small [5] | Initial CR? False          | Medicaid: <b>9,340</b>          | 1 1 mach. 1.22070       | 676  |
| Class at 1/94: North Small [1]  | Medicaid Utilization       | 61.82974%                       | Semester Index: 1.26086 | 6800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 91.96956%                       |                         |      |
| Open Date: 6/1/1982             | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> % | Target: 1.01620         |      |
| Acquired Date: 6/1/1982         | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> % | DC FY Index: 1.17400    |      |
| Entered Medicaid 6/1/1982       | Low Occupancy Adjustn      | nent Factor: 115.95569%         | DC Sem Index: 1.17400   |      |
| Med # Active Date: 9/20/2000    | Weighted Low Occ Adju      | stment Factor: 100.00000%       | 0                       |      |
| Previous Med # <b>220795</b>    |                            |                                 | 102001                  | -    |
|                                 |                            |                                 | PS Target: 1.02315      | 5072 |

|       | Rate Calculations  |           |         |          |          |        |           |
|-------|--|-----------|---------|----------|----------|--------|-----------|
| Item  | Description  | Operating | Direct  | InDirect | Property | ROE    | Totals    |
| 1     | Total Cost   | 524,938   | 744,979 | 615,215  | 107,970  | 9,275  | 2,002,377 |
| 1a    | Audit Adjustments  |           |         |          |          |        |           |
| 2     | Cost Per Diem  | 56.2032   | 79.7622 | 65.8688  | 11.5600  | 0.9930 | 214.3872  |
| 3     | Cost Per Diem Inflated   | 58.0485   | 81.3588 | 68.0314  |          |        |           |
| 4     | Low Occupancy Adjustment   |           |         |          |          |        |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 58.0485   | 81.3588 | 68.0314  | 11.5600  | 0.9930 | 219.9917  |
| 5a    | Interim Adjustment   |           |         |          |          |        |           |
| 5b    | Interim Adjusted Per Diem  |           |         |          |          |        |           |
| 6     | Prior Semester: Provider Target Base   | 54.5298   |         | 61.0908  |          |        |           |
| 7     | Provider Target Rate   | 55.7922   |         | 62.5051  |          |        |           |
| 7a    | Interim Adjustment   |           |         |          |          |        |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |         |          |          |        |           |
| 8     | Cost Based Class Ceilings  | 56.4866   | 97.7236 | 72.5771  | 13.6500  |        |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 54.6049   |         | 64.3815  |          |        |           |
| 10    | Target Rate Class Ceiling  | 55.4898   |         | 65.4248  |          |        |           |
| 10a   | New Provider Target Limitation   |           |         |          |          |        |           |
| 10b   | Base for line 10a  |           |         |          |          |        |           |
| 11    | Lesser of 5,7,8,10, 10a  | 55.4898   | 81.3588 | 62.5051  | 11.5600  | 0.9930 | 211.9067  |
| 12/13 | Medicaid Adjustment Rate   |           | 1.0828  | 0.8318   |          |        |           |
| 14    | Prospective Per Diem 11  | 55.4898   | 82.4416 | 63.3369  | 11.5600  | 0.9930 | 213.8213  |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |         |          |          |        |           |





206.12

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **North Rehabilitation Center**

**FRVS** 

FRVS Status as of this Semester:

On Payback FRV [3]

| Began FRVS:            |           |
|------------------------|-----------|
| Year of Phase-In/Full: |           |
| RS to Start Calcs:     | 1982/01   |
| Indexed Asset Value    | 1,315,545 |
| FRVS Base Asset:       | 614,550   |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.027600  |
|                        |           |

| Mortgage In:       | formation   |            |
|--------------------|-------------|------------|
| Amount:            | 1,317,467   | 7.00       |
| Type:              | Variable [3 | 1          |
| < 60% of Base:     | False       |            |
| Interest Rate:     | 11.1200     | <b>%</b>   |
| Chase Rate:        | 9.5000      | <b>%</b>   |
| Amortization Rate: | 11.1200     | <b>%</b>   |
| Interest Only:     | False       |            |
| Yearly Payment:    | 131,3       | <b>390</b> |

| Calculation of FRVS Per Diem |            |          |  |  |  |
|------------------------------|------------|----------|--|--|--|
| То                           | tal Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 1,052,436  | 8.8882   |  |  |  |
| 20% ROE(2):                  | 263,109    | 0.4912   |  |  |  |
| Insurance Cost(3):           | 25,127     | 1.6634   |  |  |  |
| Taxes Cost(3):               | 20,499     | 1.3570   |  |  |  |
| Home Office(3):              | 13,666     | 0.9047   |  |  |  |
| Replacement(3&4)             | : 38,800   | 0.0000   |  |  |  |
| Total FRVS PD:               |            | 13.3045  |  |  |  |

- (1) 80% Capital (\$1,052,436) amortized at 11.1200% for 20 years Principal & Interest of \$131,390 divided by annual available days (16,425) divided by Occup. Adj. (0.9000) = \$8.8882
- (2) 20% ROE (\$263,109) times the ROE factor (0.027600) divided by annual available days (16,425) divided by Occup. Adj. (0.9000) = \$0.4912
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 49          | Effective PBS Limitation | 1,396,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |   |  |  |
|--|--|--|---|--|--|
| Components   | Cost   | FRVS   | MTA*  | Final Component                                    |  |
| Operating  | 55.4898  | 55.4898  | 4.0527  | 51.4371  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 82.4416<br>63.3369<br>11.5600<br>0.9930<br>-0.8357 | 82.4416<br>63.3369<br>13.3045<br>0.8357<br>-0.8357 | 6.0211<br>4.6258<br>0.8443<br>0.0725<br>-0.0610 | 76.4205<br>58.7111<br>10.7157<br>0.9205<br>-0.7747 |  |
| Supplemental Rate Add-on   |  |  |   | \$8.6851   |  |
| Totals   | 212.9856   | 214.5728   | 15.5554   | 206.1153   |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





215.02

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

| Type of Ownership: Titrace For pro | it [1] CITO II Status basea ( | in this cost report: 140 Chan   | 50[1]             |            |
|------------------------------------|-------------------------------|---------------------------------|-------------------|------------|
| Provider Information               | Cost Report (CR)              | Patient Days                    | Ratings l         | Days       |
| 6300 46th Avenue North             | 01/01/2009-12/31/2009         | Number of Beds: 155             | Superior:         | 0          |
| St. Petersburg FL 33709            | Days In CR 365                | Maximum: 55,73                  | 5 Standard:       | 184        |
| County: Pinellas [52]              | First Used: <b>2010/07</b>    | Max Annualized: 56,57           | Conditional:      | 0          |
| Region: Central[3] Area: 5         | Last Used: <b>2011/07</b>     | Total Patient: 48,32            | 3 Total:          | 184        |
| Control Private For profit [1]     | Unaudited [3]                 | Medicare: <b>12,9</b> 4         | 9 Inflati         | on         |
| Current Class Central Large [6]    | Initial CR? False             | Medicaid: 24,50                 | 1 FY Index:       | 1.19387802 |
| Class at 1/94: North Large [2]     | Medicaid Utilization          | 50.702569                       | % Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]       | Occupancy:                    | 86.701369                       | % Cost:           | 1.05611124 |
| Open Date: 6/1/1982                | Statewide Low Occupan         | cy Threshold: <b>79.31440</b> ° |                   | 1.01620550 |
| Acquired Date: 6/1/1982            | Medicaid Low Occupand         | cy Threshold: <b>41.94060</b> ° | DC FY Index:      | 1.15950000 |
| Entered Medicaid 6/1/1982          | Low Occupancy Adjustr         | ment Factor: 109.31351          | DC Sem Index:     | 1.19750000 |
| Med # Active Date: 9/20/2000       | Weighted Low Occ Adju         | stment Factor: 100.00000        | DC Inflation:     | 1.03277275 |
| Previous Med # <b>220701</b>       |                               |                                 |                   |            |
|                                    |                               |                                 | PS Target:        | 1.02315072 |

|       |   | R                | ate 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              | 16.9000  | 1.5255 | 205.0583  |
| 3     | Cost Per Diem Inflated                    | 51.6574          | 87.3369             | 56.1371              |          |        |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                      |          |        |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 51.6574          | 87.3369             | 56.1371              | 16.9000  | 1.5255 | 213.5569  |
| 5a    | Interim Adjustment                        |                  |                     |                      |          |        |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                      |          |        |           |
| 6     | Prior Semester: Provider Target Base      | 49.2101          |                     | 54.8924              |          |        |           |
| 7     | Provider Target Rate                      | 50.3493          |                     | 56.1632              |          |        |           |
| 7a    | Interim Adjustment                        |                  |                     |                      |          |        |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                      |          |        |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044              | 13.6500  |        |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439              |          |        |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375              |          |        |           |
| 10a   | New Provider Target Limitation            |                  |                     |                      |          |        |           |
| 10b   | Base for line 10a                         |                  |                     |                      |          |        |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 48.5666          | 87.3369             | 56.0375              | 13.6500  | 1.5255 | 207.1165  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.0690              | 0.0443               |          |        |           |
| 14    | Prospective Per Diem 11                   | 48.5666          | 87.4059             | 56.0818              | 13.6500  | 1.5255 | 207.2298  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/2 | 1/2002   |        |           |





215.02

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Lexington Health & Rehabilitation Center**

**FRVS** 

FRVS Status as of this Semester:

On Payback FRV [3]

| Began FRVS:             |           |
|-------------------------|-----------|
| Year of Phase-In/ Full: |           |
| RS to Start Calcs:      | 1982/01   |
| Indexed Asset Value     | 5,150,150 |
| FRVS Base Asset:        | 1,243,324 |
| Occup Adj Factor:       | 0.9000    |
| ROE Factor              | 0.029170  |
|                         |           |

| Mortgage In:            | formation    |          |  |  |
|-------------------------|--------------|----------|--|--|
| Amount: 3,623,017.00    |              |          |  |  |
| Type:                   | Variable [3] |          |  |  |
| < 60% of Base:          | False        |          |  |  |
| Interest Rate:          | 11.1200      | <b>%</b> |  |  |
| Chase Rate:             | 9.5000       | <b>%</b> |  |  |
| Amortization Rate:      | 11.1200      | <b>%</b> |  |  |
| Interest Only:          | False        |          |  |  |
| Yearly Payment: 514,373 |              |          |  |  |

| Calculation of FRVS Per Diem |                  |          |  |  |  |
|------------------------------|------------------|----------|--|--|--|
| To                           | otal Amount      | Per Diem |  |  |  |
| 80% Capital(1):              | 4,120,120        | 10.1021  |  |  |  |
| 20% ROE(2):                  | 1,030,030        | 0.5901   |  |  |  |
| Insurance Cost(3):           | 83,434           | 1.7266   |  |  |  |
| Taxes Cost(3):               | 74,043           | 1.5323   |  |  |  |
| Home Office(3):              | 46,839           | 0.9693   |  |  |  |
| Replacement(3&4)             | ): <b>23,918</b> | 0.0000   |  |  |  |
| Total FRVS PD:               |                  | 14.9204  |  |  |  |

- (1) 80% Capital (\$4,120,120) amortized at 11.1200% for 20 years Principal & Interest of \$514,373 divided by annual available days (56,575) divided by Occup. Adj. (0.9000) = \$10.1021
- (2) 20% ROE (\$1,030,030) times the ROE factor (0.029170) divided by annual available days (56,575) divided by Occup. Adj. (0.9000) = \$0.5901
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |
|---------------------|-------------|--------------------------|-----------|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |
| Comparison Bed      | 102         | Effective PBS Limitation | 2,907,000 |

|  | Comparison of Re                                   | imbursement u                                      | nder Cost vs.                                   | FRVS   |  |
|--|--|--|---|--|--|
| Components   | Cost   | FRVS   | MTA*  | Final Component                                    |  |
| Operating  | 48.5666  | 48.5666  | 3.5471  | 45.0195  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 87.4059<br>56.0818<br>13.6500<br>1.5255<br>-1.2330 | 87.4059<br>56.0818<br>14.9204<br>1.2330<br>-1.2330 | 6.3837<br>4.0960<br>0.9969<br>0.1114<br>-0.0901 | 81.0222<br>51.9858<br>12.6531<br>1.4141<br>-1.1429 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |  |   | \$15.3800<br>\$8.6851                              |  |
| Totals   | 205.9968   | 206.9747   | 15.0450   | 215.0169   |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





218.55

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Liberty Inn**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Provider Information           | Cost Report (CR)           | Patient Days                   | Ratings Days    |            |
|--------------------------------|----------------------------|--------------------------------|-----------------|------------|
| 5858 Heritage Park Way         | 08/01/2009-07/31/2010      | Number of Beds: 68             | Superior:       | 0          |
| Delray Beach FL 33484          | Days In CR 365             | Maximum: <b>24,820</b>         | Standard:       | 184        |
| County: Palm Beach[50]         | First Used: <b>2011/07</b> | Max Annualized: 24,820         | Conditional:    | 0          |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient: 19,226          | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>5,090</b>         | Inflati         | on         |
| Current Class South Small [3]  | Initial CR? False          | Medicaid: <b>6,918</b>         | FY Index:       | 1.20943572 |
| Class at 1/94: South Small [3] | Medicaid Utilization       | 35.98252%                      | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 77.46173%                      | Cost:           | 1.04252585 |
| Open Date: 4/6/1998            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b> | Target:         | 1.01620550 |
| Acquired Date: 4/6/1998        | Medicaid Low Occupand      | 3                              | DC FY Index:    | 1.16783181 |
| Entered Medicaid 6/17/1998     | Low Occupancy Adjustr      |                                | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 3/1/2001    | Weighted Low Occ Adju      | ustment Factor: 100.0000%      | DC Inflation:   | 1.02540451 |
| Previous Med # <b>213641</b>   |                            |                                |                 |            |
|                                | D . G                      |                                | PS Target:      | 1.02315072 |

| Rate | Cal | lcu | latio | ons |
|------|-----|-----|-------|-----|
|------|-----|-----|-------|-----|

|       |   | IX               | ate Calculations    |                    |          |     |           |
|-------|---|------------------|---------------------|--------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect           | Property | ROE | Totals    |
| 1     | Total Cost                                | 284,945          | 583,340             | 443,174            | 21,031   | 0   | 1,332,490 |
| 1a    | Audit Adjustments                         |                  |                     |                    |          |     |           |
| 2     | Cost Per Diem                             | 41.1889          | 84.3221             | 64.0610            | 3.0400   |     | 192.6120  |
| 3     | Cost Per Diem Inflated                    | 42.9405          | 86.4643             | 66.7852            |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                    |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 42.9405          | 86.4643             | 66.7852            | 3.0400   |     | 199.2300  |
| 5a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                    |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 73.1661          |                     | 106.8456           |          |     |           |
| 7     | Provider Target Rate                      | 74.8599          |                     | 109.3192           |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                    |          |     |           |
| 8     | Cost Based Class Ceilings                 | 59.2863          | 102.7706            | 78.6955            | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 60.7984          |                     | 70.2905            |          |     |           |
| 10    | Target Rate Class Ceiling                 | 61.7837          |                     | 71.4296            |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                    |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                    |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 42.9405          | 86.4643             | 66.7852            | 3.0400   |     | 199.2300  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                    |          |     |           |
| 14    | Prospective Per Diem 11                   | 42.9405          | 86.4643             | 66.7852            | 3.0400   |     | 199.2300  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | nary Limitations no | t applied after 7/ | 1/2002   |     |           |





218.55

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| Lib | <u>ertv</u> | Inn |  |
|-----|-------------|-----|--|
| FR  | VS          |     |  |

FRVS Status as of this Semester:

| Began FRVS:          | 6/17/1998 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1998/01   |
| Indexed Asset Value  | 2,748,170 |
| FRVS Base Asset:     | 1,085,905 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031040  |
|                      |           |

| Mortgage Information   |          |  |  |  |
|------------------------|----------|--|--|--|
| Amount: 1,702,675.00   |          |  |  |  |
| Type: <b>Fixed [2]</b> |          |  |  |  |
| < 60% of Base:         | False    |  |  |  |
| Interest Rate:         | 8.2250 % |  |  |  |
| Chase Rate:            | 8.2500 % |  |  |  |
| Amortization Rate:     | 8.2250 % |  |  |  |
| Interest Only:         | False    |  |  |  |
| Yearly Payment:        | 224,382  |  |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |
|------------------------------|--------------------|----------|--|--|
|                              | Total Amount       | Per Diem |  |  |
| 80% Capital(1):              | 2,198,536          | 10.0449  |  |  |
| 20% ROE(2):                  | 549,634            | 0.7637   |  |  |
| Insurance Cost(3             | 3): <b>6,303</b>   | 0.3278   |  |  |
| Taxes Cost(3):               | 44,698             | 2.3249   |  |  |
| Home Office(3):              | 1,655              | 0.0861   |  |  |
| Replacement(3&               | (24): <b>8,501</b> | 0.0000   |  |  |
| Total FRVS PI                | <b>)</b> :         | 13.5474  |  |  |

- (1) 80% Capital (\$2,198,536) amortized at 8.2250% for 20 years Principal & Interest of \$224,382 divided by annual available days (24,820) divided by Occup. Adj. (0.9000) = \$10.0449
- (2) 20% ROE (\$549,634) times the ROE factor (0.031040) divided by annual available days (24,820) 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

| Ì | Per Bed Standard Det | termination | Used Per Bed Standard:   | 37,445    |  |
|---|----------------------|-------------|--------------------------|-----------|--|
|   | Comparison Date:     | 7/1/1997    | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed       | 29          | Effective PBS Limitation | 1,085,905 |  |

| Components Operating Patient Care                              | Cost <b>42.9405</b>                              | FRVS<br><b>42.9405</b>                            | MTA* 3.1362                | Final Component                   |  |
|--|--|---|----------------------------|-----------------------------------|--|
| 1 0  | 42.9405  | 42.9405   | 3.1362                     | 20.0042                           |  |
| Patient Care   |  |   |                            | 39.8043                           |  |
| Direct Care Indirect Care Property ROE ROE Adjustment          | 86.4643<br>66.7852<br>3.0400<br>0.0000<br>0.0000 | 86.4643<br>66.7852<br>13.5474<br>0.0000<br>0.0000 | 6.3149<br>4.8777<br>0.9894 | 80.1494<br>61.9075<br>12.5580     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals | 199.2300   | 209.7374  | 15.3182                    | \$15.4477<br>\$8.6851<br>218.5520 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



NAME OF THE PARTY 
## Florida Agency For Health Care Administration

210.15

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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]

| Type of Ownership. I Tivate I of profit [1] Silo W Status based on this cost Report: No Change [1] |                            |                                |                 |            |  |
|--|----------------------------|--------------------------------|-----------------|------------|--|
| Provider Information   | Cost Report (CR)           | Patient Days                   | Ratings         | Days       |  |
| 3250 SW 41st Place   | 01/01/2010-12/31/2010      | Number of Beds: 154            | Superior:       | 0          |  |
| Gainesville FL 32608   | Days In CR 365             | Maximum: <b>56,210</b>         | Standard:       | 184        |  |
| County: Alachua[1]   | First Used: <b>2011/07</b> | Max Annualized: 56,210         | Conditional:    | 0          |  |
| Region: North [1] Area: 3  | Last Used: <b>2011/07</b>  | Total Patient: 47,350          | Total:          | 184        |  |
| Control Private For profit [1]   | Unaudited [3]              | Medicare: <b>6,757</b>         | Inflat          | ion        |  |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: <b>35,724</b>        | FY Index:       | 1.22078676 |  |
| Class at 1/94: North Large [2]   | Medicaid Utilization       | 75.44667%                      | Semester Index: | 1.26086800 |  |
| Operating Ex > 18 months [1]   | Occupancy:                 | 84.23768%                      | Cost:           | 1.03283230 |  |
| Open Date: 3/1/1981  | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b> | Target:         | 1.01620550 |  |
| Acquired Date: 1/1/1984  | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b> | DC FY Index:    | 1.17400000 |  |
| Entered Medicaid 1/1/1984  | Low Occupancy Adjustn      | ment Factor: 106.20730%        | DC Sem Index:   | 1.19750000 |  |
| Med # Active Date: 9/20/2000   | Weighted Low Occ Adju      | ustment Factor: 100.0000%      | DC Inflation:   | 1.02001704 |  |
| Previous Med # <b>220345</b>   |                            |                                |                 |            |  |
|  |                            |                                | PS Target:      | 1.02315072 |  |
| Rate Calculations  |                            |                                |                 |            |  |

|       | Rate Calculations                         |                  |                     |                     |          |        |           |
|-------|---|------------------|---------------------|---------------------|----------|--------|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE    | Totals    |
| 1     | Total Cost                                | 1,773,028        | 2,982,340           | 2,036,034           | 976,694  | 37,648 | 7,805,744 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |        |           |
| 2     | Cost Per Diem                             | 49.6313          | 83.4828             | 56.9934             | 27.3400  | 1.0539 | 218.5014  |
| 3     | Cost Per Diem Inflated                    | 51.2608          | 85.1539             | 58.8646             |          |        |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |        |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 51.2608          | 85.1539             | 58.8646             | 27.3400  | 1.0539 | 223.6732  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |        |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |        |           |
| 6     | Prior Semester: Provider Target Base      | 47.9358          |                     | 47.8363             |          |        |           |
| 7     | Provider Target Rate                      | 49.0455          |                     | 48.9437             |          |        |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |        |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |        |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500  |        |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |          |        |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |          |        |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |        |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |        |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 45.9795          | 85.1539             | 48.9437             | 13.6500  | 1.0539 | 194.7810  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.4377              | 1.4011              |          |        |           |
| 14    | Prospective Per Diem 11                   | 45.9795          | 87.5916             | 50.3448             | 13.6500  | 1.0539 | 198.6198  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |        |           |





210.15

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Park Meadows Health & Rehab Center

#### **FRVS**

FRVS Status as of this Semester:

Not on FRV [1]

| Began FRVS:             |           |
|-------------------------|-----------|
| Year of Phase-In/ Full: |           |
| RS to Start Calcs:      | 1984/01   |
| Indexed Asset Value     | 3,689,726 |
| FRVS Base Asset:        | 2,058,220 |
| Occup Adj Factor:       | 0.9000    |
| ROE Factor              | 0.027600  |
|                         |           |

| Mortgage Information        |              |  |  |
|-----------------------------|--------------|--|--|
| Amount: <b>3,659,683.00</b> |              |  |  |
| Type:                       | Variable [3] |  |  |
| < 60% of Base:              | False        |  |  |
| Interest Rate:              | 8.5100 %     |  |  |
| Chase Rate:                 | 4.7500 %     |  |  |
| Amortization Rate:          | 6.7500 %     |  |  |
| Interest Only:              | False        |  |  |
| Yearly Payment: 269,33      |              |  |  |

| Calculation of FRVS Per Diem |                    |          |  |
|------------------------------|--------------------|----------|--|
|                              | Total Amount       | Per Diem |  |
| 80% Capital(1):              | 2,951,781          | 5.3239   |  |
| 20% ROE(2):                  | 737,945            | 0.4026   |  |
| Insurance Cost(              | 3): <b>78,443</b>  | 1.6567   |  |
| Taxes Cost(3):               | 67,679             | 1.4293   |  |
| Home Office(3)               | : 40,349           | 0.8521   |  |
| Replacement(38               | k4): <b>13,832</b> | 0.0000   |  |
| Total FRVS PI                | ):                 | 9.6646   |  |

- (1) 80% Capital (\$2,951,781) amortized at 6.7500% for 20 years Principal & Interest of \$269,331 divided by annual available days (56,210) divided by Occup. Adj. (0.9000) = \$5.3239
- (2) 20% ROE (\$737,945) times the ROE factor (0.027600) divided by annual available days (56,210) divided by Occup. Adj. (0.9000) = \$0.4026
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 179        | Effective PBS Limitation | 5,101,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |   |  |  |
|--|--|---|---|--|--|
| Components   | Components Cost FRVS MTA* Final Component          |   |   |  |  |
| Operating  | 45.9795  | 45.9795   | 3.3581  | 42.6214  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 87.5916<br>50.3448<br>13.6500<br>1.0539<br>-0.7082 | 87.5916<br>50.3448<br>9.6646<br>0.7082<br>-0.7082 | 6.3973<br>3.6769<br>0.9969<br>0.0770<br>-0.0517 | 81.1943<br>46.6679<br>12.6531<br>0.9769<br>-0.6565 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 107.0114   | 102 5905  | 14 4545   | \$18.0118<br>\$8.6851                              |  |
| Totals   | 197.9116   | 193.5805  | 14.4545   | 210.1540   |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





214.15

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 Day         | ys       | Ratings         | Days       |
|--------------------------------|----------------------------|---------------------|----------|-----------------|------------|
| 635 SE 17th Street             | 01/01/2010-12/31/2010      | Number of Beds:     | 159      | Superior:       | 0          |
| Ocala FL 34471                 | Days In CR 365             | Maximum:            | 58,035   | Standard:       | 184        |
| County: Marion[42]             | First Used: <b>2011/07</b> | Max Annualized:     | 58,035   | Conditional:    | 0          |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>  | Total Patient:      | 45,072   | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:           | 7,411    | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid:           | 29,258   | FY Index:       | 1.22078676 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 64                  | 4.91392% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 77                  | 7.66348% | Cost:           | 1.03283230 |
| Open Date: 6/1/1982            | Statewide Low Occupan      | cy Threshold: 79    | 9.31440% | Target:         | 1.01620550 |
| Acquired Date: 6/1/1982        | Medicaid Low Occupan       | cy Threshold: 41    | 1.94060% | DC FY Index:    | 1.17400000 |
| Entered Medicaid 6/1/1982      | Low Occupancy Adjusts      | ment Factor: 97     | 7.91851% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 9/20/2000   | Weighted Low Occ Adju      | ustment Factor: 100 | 0.00000% | DC Inflation:   |            |
| Previous Med # 220531          |                            |                     |          |                 | 1.02001704 |
|                                |                            |                     |          | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                  |                     |                      |          |        |           |
|-------|---|------------------|---------------------|----------------------|----------|--------|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect             | Property | ROE    | Totals    |
| 1     | Total Cost                                | 1,481,458        | 2,466,350           | 1,782,324            | 535,421  | 28,599 | 6,294,152 |
| 1a    | Audit Adjustments                         |                  |                     |                      |          |        |           |
| 2     | Cost Per Diem                             | 50.6343          | 84.2966             | 60.9175              | 18.3000  | 0.9775 | 215.1259  |
| 3     | Cost Per Diem Inflated                    | 52.2967          | 85.9840             | 62.9176              |          |        |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                      |          |        |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 52.2967          | 85.9840             | 62.9176              | 18.3000  | 0.9775 | 220.4758  |
| 5a    | Interim Adjustment                        |                  |                     |                      |          |        |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                      |          |        |           |
| 6     | Prior Semester: Provider Target Base      | 49.2688          |                     | 54.0582              |          |        |           |
| 7     | Provider Target Rate                      | 50.4094          |                     | 55.3097              |          |        |           |
| 7a    | Interim Adjustment                        |                  |                     |                      |          |        |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                      |          |        |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089              | 13.6500  |        |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956              |          |        |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625              |          |        |           |
| 10a   | New Provider Target Limitation            |                  |                     |                      |          |        |           |
| 10b   | Base for line 10a                         |                  |                     |                      |          |        |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 45.9795          | 85.9840             | 54.3625              | 13.6500  | 0.9775 | 200.9535  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.4427              | 0.9121               |          |        |           |
| 14    | Prospective Per Diem 11                   | 45.9795          | 87.4267             | 55.2746              | 13.6500  | 0.9775 | 203.3083  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/2 | 1/2002   |        |           |





214.15

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### New Horizon Health & Rehab Center

#### **FRVS**

FRVS Status as of this Semester:

On Payback FRV [3]

| Began FRVS:             |           |
|-------------------------|-----------|
| Year of Phase-In/ Full: |           |
| RS to Start Calcs:      | 1982/01   |
| Indexed Asset Value     | 6,379,115 |
| FRVS Base Asset:        | 1,178,042 |
| Occup Adj Factor:       | 0.9000    |
| ROE Factor              | 0.027600  |
|                         |           |

| Mortgage Information |           |          |  |  |  |
|----------------------|-----------|----------|--|--|--|
| Amount:              | 5,269,833 | 3.00     |  |  |  |
| Type: Variable [3]   |           |          |  |  |  |
| < 60% of Base:       | False     |          |  |  |  |
| Interest Rate:       | 11.1200   | <b>%</b> |  |  |  |
| Chase Rate:          | 9.5000    | <b>%</b> |  |  |  |
| Amortization Rate:   | 11.1200   | <b>%</b> |  |  |  |
| Interest Only:       | False     |          |  |  |  |
| Yearly Payment:      | 637,1     | 16       |  |  |  |

| Calculation of FRVS Per Diem |            |          |  |  |  |  |
|------------------------------|------------|----------|--|--|--|--|
| Tot                          | tal Amount | Per Diem |  |  |  |  |
| 80% Capital(1):              | 5,103,292  | 12.1979  |  |  |  |  |
| 20% ROE(2):                  | 1,275,823  | 0.6742   |  |  |  |  |
| Insurance Cost(3):           | 73,880     | 1.6392   |  |  |  |  |
| Taxes Cost(3):               | 76,521     | 1.6978   |  |  |  |  |
| Home Office(3):              | 42,125     | 0.9346   |  |  |  |  |
| Replacement(3&4):            | 42,391     | 0.0000   |  |  |  |  |
| Total FRVS PD:               |            | 17.1437  |  |  |  |  |

- (1) 80% Capital (\$5,103,292) amortized at 11.1200% for 20 years Principal & Interest of \$637,116 divided by annual available days (58,035) divided by Occup. Adj. (0.9000) = \$12.1979
- (2) 20% ROE (\$1,275,823) times the ROE factor (0.027600) divided by annual available days (58,035) divided by Occup. Adj. (0.9000) = \$0.6742
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 89          | Effective PBS Limitation | 2,536,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |   |  |  |  |  |
|--|--|--|---|--|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component          |  |   |  |  |  |  |
| Operating  | 45.9795  | 45.9795  | 3.3581  | 42.6214  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 87.4267<br>55.2746<br>13.6500<br>0.9775<br>-0.5966 | 87.4267<br>55.2746<br>17.1437<br>0.5966<br>-0.5966 | 6.3852<br>4.0370<br>0.9969<br>0.0714<br>-0.0436 | 81.0415<br>51.2376<br>12.6531<br>0.9061<br>-0.5530 |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 202,7117   | 205.8245   | 14.8050   | \$17.5554<br>\$8.6851<br>214.1472                  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





195.80

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### First Coast Health and Rehab Center

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

| Provider Information           | Cost Report (CR)           | Patient Days           |             | Ratings         | Days       |
|--------------------------------|----------------------------|------------------------|-------------|-----------------|------------|
| 7723 Jasper Avenue             | 07/01/2009-06/30/2010      | Number of Beds: 100    |             | Superior:       | 0          |
| Jacksonville FL 32211          | Days In CR 365             | Maximum: 36            | 5,500       | Standard:       | 184        |
| County: Duval[16]              | First Used: <b>2011/07</b> | Max Annualized: 36     | 5,500       | Conditional:    | 0          |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient: 34      | 1,331       | Total:          | 184        |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare: 1            | ,914        | Inflat          | ion        |
| Current Class North Small [1]  | Initial CR? False          | Medicaid: 28           | 3,183       | FY Index:       | 1.20667423 |
| Class at 1/94: North Small [1] | Medicaid Utilization       | 82.091                 | 99%         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 94.057                 | <b>754%</b> | Cost:           | 1.04491168 |
| Open Date: 7/1/1983            | Statewide Low Occupan      | cy Threshold: 79.314   | 40%         | Target:         | 1.01620550 |
| Acquired Date: 7/1/1983        | Medicaid Low Occupand      | cy Threshold: 41.940   | 60%         | DC FY Index:    | 1.16650000 |
| Entered Medicaid 1/1/1984      | Low Occupancy Adjustr      | nent Factor: 118.588   | <b>322%</b> | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2001    | Weighted Low Occ Adju      | stment Factor: 100.000 | 000%        | DC Inflation:   | 1.02657523 |
| Previous Med # <b>221856</b>   |                            |                        |             |                 |            |
|                                |                            |                        |             | PS Target:      | 1.02315072 |

|       |   | R                | ate Calculations    |                      |          |     |           |
|-------|---|------------------|---------------------|----------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect             | Property | ROE | Totals    |
| 1     | Total Cost                                | 960,975          | 2,190,383           | 1,134,201            | 684,847  | 0   | 4,970,406 |
| 1a    | Audit Adjustments                         |                  |                     |                      |          |     |           |
| 2     | Cost Per Diem                             | 34.0977          | 77.7200             | 40.2442              | 24.3000  |     | 176.3619  |
| 3     | Cost Per Diem Inflated                    | 35.6291          | 79.7854             | 42.0516              |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                      |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 35.6291          | 79.7854             | 42.0516              | 24.3000  |     | 181.7661  |
| 5a    | Interim Adjustment                        |                  |                     |                      |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                      |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 41.0159          |                     | 48.7271              |          |     |           |
| 7     | Provider Target Rate                      | 41.9654          |                     | 49.8552              |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                      |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                      |          |     |           |
| 8     | Cost Based Class Ceilings                 | 53.6870          | 92.6766             | 66.4586              | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 48.4247          |                     | 58.4725              |          |     |           |
| 10    | Target Rate Class Ceiling                 | 49.2094          |                     | 59.8127              |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                      |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                      |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 35.6291          | 79.7854             | 42.0516              | 13.6500  |     | 171.1161  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.8805              | 1.5182               |          |     |           |
| 14    | Prospective Per Diem 11                   | 35.6291          | 82.6659             | 43.5698              | 13.6500  |     | 175.5148  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/2 | 1/2002   |     |           |





195.80

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### First Coast Health and Rehab Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 5/1/1989  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1983/07   |
| Indexed Asset Value   | 4,428,625 |
| FRVS Base Asset:      | 2,041,803 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Int       | Mortgage Information |          |  |  |  |  |
|--------------------|----------------------|----------|--|--|--|--|
| Amount:            |                      | 0.00     |  |  |  |  |
| Type:              | None [1]             |          |  |  |  |  |
| < 60% of Base:     | True                 |          |  |  |  |  |
| Interest Rate:     | 12.5000              | <b>%</b> |  |  |  |  |
| Chase Rate:        | 12.5000              | <b>%</b> |  |  |  |  |
| Amortization Rate: | 12.5000              | <b>%</b> |  |  |  |  |
| Interest Only:     | True                 |          |  |  |  |  |
| Yearly Payment:    | 440                  | ,480     |  |  |  |  |
|                    |                      |          |  |  |  |  |

| Calculation of FRVS Per Diem |                            |          |  |  |
|------------------------------|----------------------------|----------|--|--|
|                              | Total Amount               | Per Diem |  |  |
| 80% Capital(1)               | 3,542,900                  | 13.4088  |  |  |
| 20% ROE(2):                  | 885,725                    | 0.8509   |  |  |
| Insurance Cost(              | (3): <b>123,964</b>        | 3.6108   |  |  |
| Taxes Cost(3):               | 24,646                     | 0.7179   |  |  |
| Home Office(3)               | ): 0                       | 0.0000   |  |  |
| Replacement(3                | <b>%</b> 4): <b>77,453</b> | 0.0000   |  |  |
| Total FRVS P                 | D:                         | 18.5884  |  |  |

- (1) 80% Capital (\$3,542,900) amortized at 12.5000% for 20 years Interest of \$440,480 divided by annual available days (36,500) divided by Occup. Adj. (0.9000) = \$13.4088
- (2) 20% ROE (\$885,725) times the ROE factor (0.031560) divided by annual available days (36,500) divided by Occup. Adj. (0.9000) = \$0.8509
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 100         | Effective PBS Limitation | 2,850,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 35.6291   | 35.6291   | 2.6022                     | 33.0269                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 82.6659<br>43.5698<br>13.6500<br>0.0000<br>0.0000 | 82.6659<br>43.5698<br>18.5884<br>0.0000<br>0.0000 | 6.0375<br>3.1821<br>1.3576 | 76.6284<br>40.3877<br>17.2308 |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 175.5148  | 180.4532  | 13.1794                    | \$19.8387<br>\$8.6851         |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



NAME OF THE PARTY 
### Florida Agency For Health Care Administration

179.69

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

| Type of Ownership: Trivate Non-11 |                            |                     | 1        |                 |            |
|-----------------------------------|----------------------------|---------------------|----------|-----------------|------------|
| Provider Information              | Cost Report (CR)           | Patient Day         | ys       | Ratings         | Days       |
| 606 NE 7th Street                 | 08/01/2009-07/31/2010      | Number of Beds:     | 120      | Superior:       | 0          |
| Trenton FL 32693                  | Days In CR 365             | Maximum:            | 43,800   | Standard:       | 184        |
| County: Gilchrist[21]             | First Used: <b>2011/01</b> | Max Annualized:     | 43,800   | Conditional:    | 0          |
| Region: North [1] Area: 3         | Last Used: <b>2011/07</b>  | Total Patient:      | 42,328   | Total:          | 184        |
| Control Private Non-Profit [3]    | Unaudited [3]              | Medicare:           | 6,510    | Inflat          | ion        |
| Current Class North Large [2]     | Initial CR? False          | Medicaid:           | 27,285   | FY Index:       | 1.20943572 |
| Class at 1/94: North Large [2]    | Medicaid Utilization       | 64                  | 4.46088% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]      | Occupancy:                 | 90                  | 6.63927% | Cost:           | 1.04252585 |
| Open Date: 3/1/1981               | Statewide Low Occupan      | cy Threshold: 79    | 9.31440% | Target:         | 1.01620550 |
| Acquired Date: 3/1/1981           | Medicaid Low Occupand      | cy Threshold: 47    | 1.94060% | DC FY Index:    | 1.16783181 |
| Entered Medicaid 3/1/1982         | Low Occupancy Adjustr      | ment Factor: 12     | 1.84328% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 10/1/2000      | Weighted Low Occ Adju      | ustment Factor: 100 | 0.00000% | DC Inflation:   |            |
| Previous Med # <b>221619</b>      |                            |                     |          |                 | 1.02540451 |
|                                   |                            |                     |          | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |           |           |          |          |     |           |
|-------|---|-----------|-----------|----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct    | InDirect | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,051,864 | 2,076,181 | 893,121  | 285,947  | 0   | 4,307,113 |
| 1a    | Audit Adjustments                         |           |           |          |          |     |           |
| 2     | Cost Per Diem                             | 38.5510   | 76.0924   | 32.7330  | 10.4800  |     | 157.8564  |
| 3     | Cost Per Diem Inflated                    | 40.1904   | 78.0255   | 34.1250  |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |           |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 40.1904   | 78.0255   | 34.1250  | 10.4800  |     | 162.8209  |
| 5a    | Interim Adjustment                        |           |           |          |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |           |          |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 38.3393   |           | 44.2723  |          |     |           |
| 7     | Provider Target Rate                      | 39.2269   |           | 45.2972  |          |     |           |
| 7a    | Interim Adjustment                        |           |           |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |          |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573   | 95.2206   | 58.5089  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463   |           | 53.4956  |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795   |           | 54.3625  |          |     |           |
| 10a   | New Provider Target Limitation            |           |           |          |          |     |           |
| 10b   | Base for line 10a                         |           |           |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 39.2269   | 78.0255   | 34.1250  | 10.4800  |     | 161.8574  |
| 12/13 | Medicaid Adjustment Rate                  |           | 1.2694    | 0.5552   |          |     |           |
| 14    | Prospective Per Diem 11                   | 39.2269   | 79.2949   | 34.6802  | 10.4800  |     | 163.6820  |
| 15    | 11 1 10 4 11 10 4 11 1 0 7/1/2022         |           |           |          |          |     |           |





179.69

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Avers Health & Rehab Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 1/1/2000  |
|------------------------|-----------|
| Year of Phase-In/ Full |           |
| RS to Start Calcs:     | 1981/01   |
| Indexed Asset Value    | 4,039,817 |
| FRVS Base Asset:       | 2,024,741 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031040  |
|                        |           |

| Mortgage Information        |           |          |  |
|-----------------------------|-----------|----------|--|
| Amount: <b>6,621,085.00</b> |           |          |  |
| Type:                       | Fixed [2] |          |  |
| < 60% of Base:              | False     |          |  |
| Interest Rate:              | 11.5000   | <b>%</b> |  |
| Chase Rate:                 | 8.5000    | <b>%</b> |  |
| Amortization Rate:          | 11.5000   | <b>%</b> |  |
| Interest Only:              | False     |          |  |
| Yearly Payment: 413,585     |           | 585      |  |

| Calculation of FRVS Per Diem |            |          |  |  |
|------------------------------|------------|----------|--|--|
| То                           | tal Amount | Per Diem |  |  |
| 80% Capital(1):              | 3,231,854  | 10.4918  |  |  |
| 20% ROE(2):                  | 807,963    | 0.6362   |  |  |
| Insurance Cost(3):           | 39,946     | 0.9437   |  |  |
| Taxes Cost(3):               | 0          | 0.0000   |  |  |
| Home Office(3):              | 892        | 0.0211   |  |  |
| Replacement(3&4)             | : 34,022   | 0.0000   |  |  |
| Total FRVS PD:               |            | 12.0928  |  |  |

- (1) 80% Capital (\$3,231,854) amortized at 11.5000% for 20 years Principal & Interest of \$413,585 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.4918
- (2) 20% ROE (\$807,963) times the ROE factor (0.031040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6362
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 39.2269   | 39.2269   | 2.8649                     | 36.3620                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 79.2949<br>34.6802<br>10.4800<br>0.0000<br>0.0000 | 79.2949<br>34.6802<br>12.0928<br>0.0000<br>0.0000 | 5.7913<br>2.5329<br>0.8832 | 73.5036<br>32.1473<br>11.2096 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.7787<br>\$8.6851         |  |
| Totals   | 163.6820  | 165.2948  | 12.0723                    | 179.6863                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





239.42

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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]

| Type of Ownership. I fivate For pro                    | III [1] CIIO W Status bascu ( | on this Cost Report. No Change   | [1]             |  |
|--|-------------------------------|----------------------------------|-----------------|--|
| Provider Information Cost Report (CR)                  |                               | Patient Days                     | Ratings         | Days   |
| 2201 N.E. 170th Street                                 | 01/01/2010-12/31/2010         | Number of Beds: 99               | Superior:       | 0  |
| North Miami Beach FL 33160                             | Days In CR 365                | Maximum: <b>36,135</b>           | Standard:       | 184  |
| County: Dade[13]                                       | First Used: <b>2011/07</b>    | Max Annualized: 36,135           | Conditional:    | 0  |
| Region: South[2] Area: 11                              | Last Used: <b>2011/07</b>     | Total Patient: 32,075            | Total:          | 184  |
| Control Private For profit [1]                         | Unaudited [3]                 | Medicare: <b>4,676</b>           | Inflat          | ion  |
| Current Class South Small [3]                          | Initial CR? False             | Medicaid: <b>18,913</b>          | FY Index:       | 1.22078676   |
| Class at 1/94: South Small [3]                         | Medicaid Utilization          | 58.96493%                        | Semester Index: | 1.26086800   |
| Operating Ex > 18 months [1]                           | Occupancy:                    | 88.76436%                        | Cost:           | 1.03283230   |
| Open Date: 6/1/1982                                    | Statewide Low Occupan         | recy Threshold: <b>79.31440%</b> |                 | 1.01620550   |
| Acquired Date: 6/1/1982                                | Medicaid Low Occupand         | cy Threshold: <b>41.94060%</b>   |                 |  |
| Entered Medicaid 6/1/1982                              | Low Occupancy Adjustr         | ment Factor: 111.91455%          |                 |  |
| Med # Active Date: 9/20/2000                           | Weighted Low Occ Adju         | ustment Factor: 100.0000%        |                 |  |
| Previous Med # <b>225282</b>                           |                               |                                  |                 |  |
|  |                               |                                  | PS Target:      | 1.02315072   |
| Entered Medicaid 6/1/1982 Med # Active Date: 9/20/2000 | Low Occupancy Adjustr         | ment Factor: 111.91455%          | DC FY Index:    | 1.17400000<br>1.19750000<br>1.02001704<br>1.02315072 |

|       |   | ]         | Rate Calculations |           |          |        |           |
|-------|---|-----------|-------------------|-----------|----------|--------|-----------|
| Item  | Description                               | Operating | Direct            | InDirect  | Property | ROE    | Totals    |
| 1     | Total Cost                                | 1,040,580 | 1,836,362         | 1,123,393 | 228,469  | 19,709 | 4,248,513 |
| 1a    | Audit Adjustments                         |           |                   |           |          |        |           |
| 2     | Cost Per Diem                             | 55.0193   | 97.0952           | 59.3979   | 12.0800  | 1.0421 | 224.6345  |
| 3     | Cost Per Diem Inflated                    | 56.8257   | 99.0388           | 61.3481   |          |        |           |
| 4     | Low Occupancy Adjustment                  |           |                   |           |          |        |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 56.8257   | 99.0388           | 61.3481   | 12.0800  | 1.0421 | 230.3347  |
| 5a    | Interim Adjustment                        |           |                   |           |          |        |           |
| 5b    | Interim Adjusted Per Diem                 |           |                   |           |          |        |           |
| 6     | Prior Semester: Provider Target Base      | 55.2930   |                   | 58.5755   |          |        |           |
| 7     | Provider Target Rate                      | 56.5731   |                   | 59.9316   |          |        |           |
| 7a    | Interim Adjustment                        |           |                   |           |          |        |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |                   |           |          |        |           |
| 8     | Cost Based Class Ceilings                 | 59.2863   | 102.7706          | 78.6955   | 13.6500  |        |           |
| 9     | Prior Semester: Class Ceiling Target Base | 60.7984   |                   | 70.2905   |          |        |           |
| 10    | Target Rate Class Ceiling                 | 61.7837   |                   | 71.4296   |          |        |           |
| 10a   | New Provider Target Limitation            |           |                   |           |          |        |           |
| 10b   | Base for line 10a                         |           |                   |           |          |        |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 56.5731   | 99.0388           | 59.9316   | 12.0800  | 1.0421 | 228.6656  |
| 12/13 | Medicaid Adjustment Rate                  |           | 0.9989            | 0.6044    |          |        |           |
| 14    | Prospective Per Diem 11                   | 56.5731   | 100.0377          | 60.5360   | 12.0800  | 1.0421 | 230.2689  |
| 15    | II 1 1 C . I I I C . I I 1 0 7/1/2002     |           |                   |           |          |        |           |





239.42

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### North Beach Nursing & Rehabilitation Center

#### **FRVS**

FRVS Status as of this Semester:

On Payback FRV [3]

| Began FRVS:             |           |
|-------------------------|-----------|
| Year of Phase-In/ Full: |           |
| RS to Start Calcs:      | 1982/01   |
| Indexed Asset Value     | 4,377,266 |
| FRVS Base Asset:        | 1,345,871 |
| Occup Adj Factor:       | 0.9000    |
| ROE Factor              | 0.027600  |
|                         |           |

| Mortgage Information        |                     |          |  |  |  |
|-----------------------------|---------------------|----------|--|--|--|
| Amount: <b>2,634,917.00</b> |                     |          |  |  |  |
| Type: Variable [3]          |                     |          |  |  |  |
| < 60% of Base:              | False               |          |  |  |  |
| Interest Rate:              | 11.1200             | <b>%</b> |  |  |  |
| Chase Rate:                 | nase Rate: 9.5000 9 |          |  |  |  |
| Amortization Rate:          | 11.1200             | <b>%</b> |  |  |  |
| Interest Only: False        |                     |          |  |  |  |
| Yearly Payment:             | 437,181             |          |  |  |  |

| Calculation of FRVS Per Diem |                       |         |  |  |  |  |
|------------------------------|-----------------------|---------|--|--|--|--|
| -                            | Total Amount Per Diem |         |  |  |  |  |
| 80% Capital(1):              | 3,501,813             | 13.4428 |  |  |  |  |
| 20% ROE(2):                  | 875,453               | 0.7430  |  |  |  |  |
| Insurance Cost(3             | ): <b>50,940</b>      | 1.5882  |  |  |  |  |
| Taxes Cost(3):               | 52,578                | 1.6392  |  |  |  |  |
| Home Office(3):              | 31,041                | 0.9678  |  |  |  |  |
| Replacement(3&               | 4): <b>31,709</b>     | 0.0000  |  |  |  |  |
| Total FRVS PD                | ):                    | 18.3810 |  |  |  |  |

- (1) 80% Capital (\$3,501,813) amortized at 11.1200% for 20 years Principal & Interest of \$437,181 divided by annual available days (36,135) divided by Occup. Adj. (0.9000) = \$13.4428
- (2) 20% ROE (\$875,453) times the ROE factor (0.027600) divided by annual available days (36,135) divided by Occup. Adj. (0.9000) = \$0.7430
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 99          | Effective PBS Limitation | 2,821,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |   |  |  |  |  |
|--|---|---|---|--|--|--|--|
| Components   | Cost FRVS MTA* Final Component                      |   |   |  |  |  |  |
| Operating  | 56.5731   | 56.5731   | 4.1318  | 52.4413  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 100.0377<br>60.5360<br>12.0800<br>1.0421<br>-0.7189 | 100.0377<br>60.5360<br>18.3810<br>0.7189<br>-0.7189 | 7.3063<br>4.4213<br>0.8823<br>0.0761<br>-0.0525 | 92.7314<br>56.1147<br>11.1977<br>0.9660<br>-0.6664 |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 229.5500  | 235.5278  | 16.7653   | \$17.9471<br>\$8.6851<br>239.4169                  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





216.70

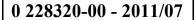
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

| Type of Ownership. I fivate For pro | nt [1] CHOW Status Daseu ( | n tins Cost Report. | No Change 1 |                 |            |
|-------------------------------------|----------------------------|---------------------|-------------|-----------------|------------|
| Provider Information                | Cost Report (CR)           | Patient Da          | ays         | Ratings         | Days       |
| 3803 PGA Boulevard                  | 09/01/2009-08/31/2010      | Number of Beds:     | 120         | Superior:       | 0          |
| Palm Beach Gardens FL 334           | Days In CR 365             | Maximum:            | 43,800      | Standard:       | 184        |
| County: Palm Beach[50]              | First Used: <b>2011/07</b> | Max Annualized:     | 43,800      | Conditional:    | 0          |
| Region: South[2] Area: 9            | Last Used: <b>2011/07</b>  | Total Patient:      | 38,563      | Total:          | 184        |
| Control Private For profit [1]      | Unaudited [3]              | Medicare:           | 22,042      | Inflati         | on         |
| Current Class South Large [4]       | Initial CR? False          | Medicaid:           | 10,710      | FY Index:       | 1.21220353 |
| Class at 1/94: South Large [4]      | Medicaid Utilization       | 2                   | 27.77274%   | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]        | Occupancy:                 | 8                   | 88.04338%   | Cost:           | 1.04014546 |
| Open Date: 7/25/1996                | Statewide Low Occupan      | cy Threshold:       | 79.31440%   | Target:         | 1.01620550 |
| Acquired Date: 3/13/1997            | Medicaid Low Occupand      | - 3                 | 41.94060%   | DC FY Index:    | 1.16916514 |
| Entered Medicaid 3/13/1997          | Low Occupancy Adjustr      |                     | 11.00554%   | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 5/1/2001         | Weighted Low Occ Adju      | ustment Factor: 10  | 00.00000%   | DC Inflation:   | 1.02423512 |
| Previous Med # <b>213713</b>        |                            |                     |             | PS Target:      |            |
|                                     |                            |                     |             | ro rarget:      | 1.02315072 |

|       |   | F         | Rate Calculations |          | '        |     |           |
|-------|---|-----------|-------------------|----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct            | InDirect | Property | ROE | Totals    |
| 1     | Total Cost                                | 513,883   | 931,984           | 599,639  | 330,832  | 0   | 2,376,338 |
| 1a    | Audit Adjustments                         |           |                   |          |          |     |           |
| 2     | Cost Per Diem                             | 47.9816   | 87.0200           | 55.9887  | 30.8900  |     | 221.8803  |
| 3     | Cost Per Diem Inflated                    | 49.9078   | 89.1289           | 58.2364  |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |                   |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 49.9078   | 89.1289           | 58.2364  | 30.8900  |     | 228.1631  |
| 5a    | Interim Adjustment                        |           |                   |          |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |                   |          |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 62.2094   |                   | 58.1506  |          |     |           |
| 7     | Provider Target Rate                      | 63.6496   |                   | 59.4968  |          |     |           |
| 7a    | Interim Adjustment                        |           |                   |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |                   |          |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193   | 97.3713           | 64.0999  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378   |                   | 56.8989  |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535   |                   | 57.8210  |          |     |           |
| 10a   | New Provider Target Limitation            |           |                   |          |          |     |           |
| 10b   | Base for line 10a                         |           |                   |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 49.9078   | 89.1289           | 57.8210  | 13.6500  |     | 210.5077  |
| 12/13 | Medicaid Adjustment Rate                  |           |                   |          |          |     |           |
| 14    | Prospective Per Diem 11                   | 49.9078   | 89.1289           | 57.8210  | 13.6500  |     | 210.5077  |
| 15    | TI 1 10 4 II 10 7/1/2000                  |           |                   |          |          |     |           |





216.70

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **The Gardens Court**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 3/13/1997 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1997/01   |
| Indexed Asset Value   | 5,337,734 |
| FRVS Base Asset:      | 4,325,640 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.030420  |
|                       |           |

| Mortgage Information        |           |          |  |  |  |  |
|-----------------------------|-----------|----------|--|--|--|--|
| Amount: <b>7,200,000.00</b> |           |          |  |  |  |  |
| Type:                       | Fixed [2] |          |  |  |  |  |
| < 60% of Base:              | False     |          |  |  |  |  |
| Interest Rate:              | 7.3400    | <b>%</b> |  |  |  |  |
| Chase Rate:                 | 8.2500    | <b>%</b> |  |  |  |  |
| Amortization Rate:          | 7.3400    | <b>%</b> |  |  |  |  |
| Interest Only:              | False     |          |  |  |  |  |
| Yearly Payment: 407,80      |           |          |  |  |  |  |

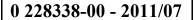
| Calculation o      | f FRVS Per | Diem     |
|--------------------|------------|----------|
| Tota               | al Amount  | Per Diem |
| 80% Capital(1):    | 4,270,187  | 10.3451  |
| 20% ROE(2):        | 1,067,547  | 0.8238   |
| Insurance Cost(3): | 30,180     | 0.7826   |
| Taxes Cost(3):     | 185,925    | 4.8213   |
| Home Office(3):    | 41,052     | 1.0645   |
| Replacement(3&4):  | 176,251    | 0.0000   |
| Total FRVS PD:     |            | 17.8373  |

- (1) 80% Capital (\$4,270,187) amortized at 7.3400% for 20 years Principal & Interest of \$407,805 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.3451
- (2) 20% ROE (\$1,067,547) times the ROE factor (0.030420) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8238
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 36,047    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1996    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120         | Effective PBS Limitation | 4,325,640 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                  |  |
|--|---|---|----------------------------|----------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                  |  |
| Operating  | 49.9078   | 49.9078   | 3.6450                     | 46.2628                          |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 89.1289<br>57.8210<br>13.6500<br>0.0000<br>0.0000 | 89.1289<br>57.8210<br>17.8373<br>0.0000<br>0.0000 | 6.5096<br>4.2230<br>1.3028 | 82.6193<br>53.5980<br>16.5345    |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 210.5077  | 214.6950  | 15.6804                    | \$9.0010<br>\$8.6851<br>216.7007 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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## Florida Agency For Health Care Administration

197.36

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 prof | fit [1] CHOW Status based o | n this Cost Report: No Change[] | Ĺ |
|-------------------------------------|-----------------------------|---------------------------------|---|
| D 1 C                               | Coat Donort (CD)            | Detiant Dans                    |   |

| Provider Information            | Cost Report (CR)          |                  | Patient Days           |               | Ratings       | Davs       |
|---------------------------------|---------------------------|------------------|------------------------|---------------|---------------|------------|
| 606 East Sheridan Street        | 03/01/2009-02/28/20       | Number           |                        |               | Superior:     | 0          |
| Melbourne FL 32901              | Days In CR 3              | 65 Maximui       | n: <b>43,80</b>        | 0             | Standard:     | 184        |
| County: Brevard[5]              | First Used: <b>2010/0</b> | 7 Max Anr        | ualized: <b>43,80</b>  | 0             | Conditional:  | 0          |
| Region: Central[3] Area: 7      | Last Used: <b>2011/0</b>  | 7 Total Pat      | ient: <b>38,61</b>     | 2             | Total:        | 184        |
| Control Private For profit [1]  | Unaudited [3]             | Medicare         | : 15,45                | 4             | Inflat        | ion        |
| Current Class Central Large [6] | Initial CR? False         | Medicaio         | : 12,28                | 5 FY          | Index:        | 1.19713987 |
| Class at 1/94: North Large [2]  | Medicaid Utilization      | on               | 31.816539              | 6 Sei         | mester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                |                  | 88.155259              | <b>6</b>   Co | st:           | 1.05323365 |
| Open Date: 2/1/1990             | Statewide Low Oc          | cupancy Thresh   | old: <b>79.31440</b> 9 | <b>6</b>      | rget:         | 1.01620550 |
| Acquired Date: 2/1/1990         | Medicaid Low Occ          | cupancy Thresho  | old: <b>41.94060</b> 9 | /_            | C FY Index:   | 1.16183216 |
| Entered Medicaid 2/1/1990       | Low Occupancy A           | djustment Facto  | r: <b>111.14659</b> 9  | /_            | C Sem Index:  | 1.19750000 |
| Med # Active Date: 2/28/2001    | Weighted Low Oc           | c Adjustment Fa  | ctor: <b>100.00000</b> | <b>6</b>      | C Inflation:  | 1.03069965 |
| Previous Med # <b>202088</b>    |                           |                  |                        |               |               |            |
|                                 |                           |                  |                        | PS            | Target:       | 1.02315072 |
|                                 | Ra                        | ate Calculations |                        |               |               |            |
| Item Description                | Operating                 | Direct           | InDirect Pro           | nerty         | ROE           | Totals     |

|       | ,   | R                | ate 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            | 13.7900  |     | 191.4205  |
| 3     | Cost Per Diem Inflated                    | 41.3389          | 85.1550            | 58.7308            |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                    |                    |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 41.3389          | 85.1550            | 58.7308            | 13.7900  |     | 199.0147  |
| 5a    | Interim Adjustment                        |                  |                    |                    |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                    |                    |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 52.9248          |                    | 46.1145            |          |     |           |
| 7     | Provider Target Rate                      | 54.1500          |                    | 47.1821            |          |     |           |
| 7a    | Interim Adjustment                        |                  |                    |                    |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                    |                    |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960            | 61.3044            | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                    | 55.1439            |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                    | 56.0375            |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                    |                    |          |     |           |
| 10b   | Base for line 10a                         |                  |                    |                    |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 41.3389          | 85.1550            | 47.1821            | 13.6500  |     | 187.3260  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                    |                    |          |     |           |
| 14    | Prospective Per Diem 11                   | 41.3389          | 85.1550            | 47.1821            | 13.6500  |     | 187.3260  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | ary Limitations no | t applied after 7/ | 1/2002   |     |           |





197.36

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| Life | Care | Center | of Melbourne   |
|------|------|--------|----------------|
|      | Carc | Cuitti | or michoduline |

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 2/1/1990  |
|------------------------|-----------|
| Year of Phase-In/ Full | l:        |
| RS to Start Calcs:     | 1990/01   |
| Indexed Asset Value    | 5,709,610 |
| FRVS Base Asset:       | 1,801,380 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.030630  |
|                        |           |

| Mortgage Int                 | formation |  |  |
|------------------------------|-----------|--|--|
| Amount: <b>4,085,472.0</b> 0 |           |  |  |
| Type:                        | Fixed [2] |  |  |
| < 60% of Base:               | False     |  |  |
| Interest Rate:               | 8.5000 %  |  |  |
| Chase Rate:                  | 8.5000 %  |  |  |
| Amortization Rate:           | 8.5000 %  |  |  |
| Interest Only:               | False     |  |  |
| Yearly Payment:              | 475,674   |  |  |
|                              |           |  |  |

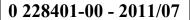
| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Tota                         | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 4,567,688 | 12.0668  |  |  |  |
| 20% ROE(2):                  | 1,141,922 | 0.8873   |  |  |  |
| Insurance Cost(3):           | 12,251    | 0.3173   |  |  |  |
| Taxes Cost(3):               | 79,156    | 2.0500   |  |  |  |
| Home Office(3):              | 36,809    | 0.9533   |  |  |  |
| Replacement(3&4):            | 49,099    | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 16.2747  |  |  |  |

- (1) 80% Capital (\$4,567,688) amortized at 8.5000% for 20 years Principal & Interest of \$475,674 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.0668
- (2) 20% ROE (\$1,141,922) times the ROE factor (0.030630) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8873
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| ſ | Per Bed Standard Det | ermination | Used Per Bed Standard:   | 30,023    |  |
|---|----------------------|------------|--------------------------|-----------|--|
|   | Comparison Date:     | 7/1/1989   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed       | 60         | Effective PBS Limitation | 1,801,380 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 41.3389   | 41.3389   | 3.0192                     | 38.3197                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 85.1550<br>47.1821<br>13.6500<br>0.0000<br>0.0000 | 85.1550<br>47.1821<br>16.2747<br>0.0000<br>0.0000 | 6.2193<br>3.4460<br>1.1886 | 78.9357<br>43.7361<br>15.0861 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$12.6010<br>\$8.6851         |  |
| Totals   | 187.3260  | 189.9507  | 13.8731                    | 197.3637                      |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|



185.74

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Park Ridge Nursing Center

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

| Provider Information           | Cost Report (CR)           | Patient Days       |           | Ratings Days    |            |
|--------------------------------|----------------------------|--------------------|-----------|-----------------|------------|
| 730 College Street             | 01/01/2009-12/31/2009      | Number of Beds:    | 104       | Superior:       | 0          |
| Jacksonville FL 32204          | Days In CR 365             | Maximum:           | 37,960    | Standard:       | 184        |
| County: Duval[16]              | First Used: <b>2010/07</b> | Max Annualized:    | 37,960    | Conditional:    | 0          |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient:     | 26,925    | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:          | 3,203     | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid:          | 20,596    | FY Index:       | 1.19387802 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | ,                  | 76.49396% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | ,                  | 70.92993% | Cost:           | 1.05611124 |
| Open Date: 4/1/1979            | Statewide Low Occupan      | cy Threshold:      | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 4/1/1979        | Medicaid Low Occupand      | cy Threshold:      | 41.94060% | DC FY Index:    | 1.15950000 |
| Entered Medicaid 11/1/1980     | Low Occupancy Adjustr      | ment Factor:       | 89.42881% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 7/16/2001   | Weighted Low Occ Adju      | ustment Factor: 10 | 00.00000% | DC Inflation:   | 1.03277275 |
| Previous Med # <b>202908</b>   |                            |                    |           |                 |            |
|                                |                            |                    |           | PS Target:      | 1.02315072 |

|       | 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  | 12.3100  |     | 163.6256  |
| 3     | Cost Per Diem Inflated   | 37.6907   | 78.1515   | 42.1979  |          |     |           |
| 4     | Low Occupancy Adjustment   |           |           |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 37.6907   | 78.1515   | 42.1979  | 12.3100  |     | 170.3501  |
| 5a    | Interim Adjustment   |           |           |          |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |           |          |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 42.5825   |           | 44.2723  |          |     |           |
| 7     | Provider Target Rate   | 43.5683   |           | 45.2972  |          |     |           |
| 7a    | Interim Adjustment   |           |           |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |           |          |          |     |           |
| 8     | Cost Based Class Ceilings  | 47.7573   | 95.2206   | 58.5089  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 45.2463   |           | 53.4956  |          |     |           |
| 10    | Target Rate Class Ceiling  | 45.9795   |           | 54.3625  |          |     |           |
| 10a   | New Provider Target Limitation   |           |           |          |          |     |           |
| 10b   | Base for line 10a  |           |           |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 37.6907   | 78.1515   | 42.1979  | 12.3100  |     | 170.3501  |
| 12/13 | Medicaid Adjustment Rate   |           | 2.3294    | 1.2577   |          |     |           |
| 14    | Prospective Per Diem 11  | 37.6907   | 80.4809   | 43.4556  | 12.3100  |     | 173.9372  |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |          |          |     |           |





185.74

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## Park Ridge Nursing Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1987 |
|----------------------|-----------|
| Year of Phase-In/Ful | 11:       |
| RS to Start Calcs:   | 1979/01   |
| Indexed Asset Value  | 2,493,523 |
| FRVS Base Asset:     | 1,293,889 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029170  |
|                      |           |

| Mortgage Information |           |          |  |
|----------------------|-----------|----------|--|
| Amount:              | 1,230,000 | 0.00     |  |
| Type:                | Fixed [2] |          |  |
| < 60% of Base:       | False     |          |  |
| Interest Rate:       | 10.0000   | <b>%</b> |  |
| Chase Rate:          | 9.5000    | <b>%</b> |  |
| Amortization Rate:   | 10.0000   | <b>%</b> |  |
| Interest Only:       | False     |          |  |
| Yearly Payment:      | 231,0     | 005      |  |

| Calculation of FRVS Per Diem |                   |          |  |
|------------------------------|-------------------|----------|--|
| Γ                            | Total Amount      | Per Diem |  |
| 80% Capital(1):              | 1,994,818         | 6.7616   |  |
| 20% ROE(2):                  | 498,705           | 0.4258   |  |
| Insurance Cost(3)            | ): <b>18,750</b>  | 0.6964   |  |
| Taxes Cost(3):               | 31,607            | 1.1739   |  |
| Home Office(3):              | 9,558             | 0.3550   |  |
| Replacement(3&4              | 4): <b>38,032</b> | 0.0000   |  |
| Total FRVS PD                |                   | 9.4127   |  |

- (1) 80% Capital (\$1,994,818) amortized at 10.0000% for 20 years Principal & Interest of \$231,005 divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$6.7616
- (2) 20% ROE (\$498,705) times the ROE factor (0.029170) divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$0.4258
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 104        | Effective PBS Limitation | 2,964,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |  |
|--|---|--|----------------------------|------------------------------|--|
| Components   | Cost  | FRVS   | MTA*                       | Final Component              |  |
| Operating  | 37.6907   | 37.6907  | 2.7528                     | 34.9379                      |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 80.4809<br>43.4556<br>12.3100<br>0.0000<br>0.0000 | 80.4809<br>43.4556<br>9.4127<br>0.0000<br>0.0000 | 5.8779<br>3.1738<br>0.6875 | 74.6030<br>40.2818<br>8.7252 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |  |                            | \$18.5106<br>\$8.6851        |  |
| Totals   | 173.9372  | 171.0399   | 12.4920                    | 185.7436                     |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



177.99

1.02315072

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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]

Patient Days **Provider Information** Cost Report (CR) **Ratings Days** 08/01/2009-07/31/2010 Superior: Number of Beds: 120 8041 State Rd. 52 184 43,800 Standard: 365 Hudson FL 34667 Days In CR Maximum: 0 Conditional: County: Pasco[51] First Used: 2011/07 Max Annualized: 43,800 184 Total: Region: Central[3] Last Used: 2011/07 Total Patient: 39,891 Area: 5 Control Private Non-Profit [3] 9,068 Inflation Unaudited [3] Medicare: 22,250 **False** Current Class Central Large [6] Initial CR? Medicaid: FY Index: 1.20943572 Class at 1/94: North Large [2] Medicaid Utilization 55.77699% Semester Index: 1.26086800 91.07534% Operating Ex > 18 months [1] Occupancy: Cost: 1.04252585 Open Date: 9/1/1981 Statewide Low Occupancy Threshold: 79.31440% Target: 1.01620550 Acquired Date: 9/1/1981 Medicaid Low Occupancy Threshold: 41.94060% DC FY Index: 1.16783181 9/1/1981 114.82825% **Entered Medicaid** Low Occupancy Adjustment Factor: DC Sem Index: 1.19750000 100.00000% Med # Active Date: 10/1/2000 Weighted Low Occ Adjustment Factor: DC Inflation: 1.02540451 Previous Med# 222461 **PS Target:** 

|       |   |           | Rate Calculations |          | '        |     |           |
|-------|---|-----------|-------------------|----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct            | InDirect | Property | ROE | Totals    |
| 1     | Total Cost                                | 862,488   | 1,643,728         | 857,849  | 281,463  | 0   | 3,645,528 |
| 1a    | Audit Adjustments                         |           |                   |          |          |     |           |
| 2     | Cost Per Diem                             | 38.7635   | 73.8754           | 38.5550  | 12.6500  |     | 163.8439  |
| 3     | Cost Per Diem Inflated                    | 40.4120   | 75.7522           | 40.1946  |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |                   |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 40.4120   | 75.7522           | 40.1946  | 12.6500  |     | 169.0088  |
| 5a    | Interim Adjustment                        |           |                   |          |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |                   |          |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 38.2382   |                   | 46.1145  |          |     |           |
| 7     | Provider Target Rate                      | 39.1234   |                   | 47.1821  |          |     |           |
| 7a    | Interim Adjustment                        |           |                   |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |                   |          |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383   | 96.2960           | 61.3044  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921   |                   | 55.1439  |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666   |                   | 56.0375  |          |     |           |
| 10a   | New Provider Target Limitation            |           |                   |          |          |     |           |
| 10b   | Base for line 10a                         |           |                   |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 39.1234   | 75.7522           | 40.1946  | 12.6500  |     | 167.7202  |
| 12/13 | Medicaid Adjustment Rate                  |           | 0.4923            | 0.2612   |          |     |           |
| 14    | Prospective Per Diem 11                   | 39.1234   | 76.2445           | 40.4558  | 12.6500  |     | 168.4737  |
| 15    | 11 1 10 4 11 10 4 11 1 0 7/1/2022         |           |                   |          |          |     |           |





177.99

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Bear Creek Nursing Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 1/1/2000  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1981/07   |
| Indexed Asset Value    | 2,797,336 |
| FRVS Base Asset:       | 1,625,866 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031040  |
|                        |           |

| Mortgage Information |           |          |  |  |
|----------------------|-----------|----------|--|--|
| Amount:              | 4,286,753 | 3.00     |  |  |
| Type:                | Fixed [2] |          |  |  |
| < 60% of Base:       | False     |          |  |  |
| Interest Rate:       | 11.5000   | <b>%</b> |  |  |
| Chase Rate:          | 8.5000    | <b>%</b> |  |  |
| Amortization Rate:   | 11.5000   | <b>%</b> |  |  |
| Interest Only:       | False     |          |  |  |
| Yearly Payment:      | 286,384   |          |  |  |

| Calculation      | Calculation of FRVS Per Diem |          |  |  |  |
|------------------|------------------------------|----------|--|--|--|
| 7                | Total Amount                 | Per Diem |  |  |  |
| 80% Capital(1):  | 2,237,869                    | 7.2649   |  |  |  |
| 20% ROE(2):      | 559,467                      | 0.4405   |  |  |  |
| Insurance Cost(3 | 51,123                       | 1.2816   |  |  |  |
| Taxes Cost(3):   | 12,013                       | 0.3011   |  |  |  |
| Home Office(3):  | 920                          | 0.0231   |  |  |  |
| Replacement(3&   | (4): <b>16,527</b>           | 0.0000   |  |  |  |
| Total FRVS PD    | ):                           | 9.3112   |  |  |  |

- (1) 80% Capital (\$2,237,869) amortized at 11.5000% for 20 years Principal & Interest of \$286,384 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.2649
- (2) 20% ROE (\$559,467) times the ROE factor (0.031040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4405
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |           | Used Per Bed Standard:   | 28,500    |  |
|--------------------------------|-----------|--------------------------|-----------|--|
| Comparison Date:               | 10/1/1985 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 120       | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |  |  |  |
|--|---|--|----------------------------|------------------------------|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |  |                            |                              |  |  |  |
| Operating  | 39.1234   | 39.1234  | 2.8574                     | 36.2660                      |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 76.2445<br>40.4558<br>12.6500<br>0.0000<br>0.0000 | 76.2445<br>40.4558<br>9.3112<br>0.0000<br>0.0000 | 5.5685<br>2.9547<br>0.6800 | 70.6760<br>37.5011<br>8.6312 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 150 1707  | 167.12.10  |                            | \$16.2340<br>\$8.6851        |  |  |  |
| Totals   | 168.4737  | 165.1349   | 12.0606                    | 177.9934                     |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



188.40

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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-Pro | ofit [3] CHOW Status based of | on this Cost Report: No Change | [1] |
|------------------------------------|-------------------------------|--------------------------------|-----|
|                                    |                               |                                | 1   |

| Type of Ownership: Private Non-Pi |              | w Status base | u <u>on this Cos</u> | t Keport: No C     | Juange   |                 |            |
|-----------------------------------|--------------|---------------|----------------------|--------------------|----------|-----------------|------------|
| Provider Information              | Cost Rep     | port (CR)     |                      | Patient Days       |          | Ratings 1       | Days       |
| 37300 Royal Oak Lane              | 08/01/2009   | -07/31/2010   | Number of            | Beds: 120          | )        | Superior:       | 0          |
| Dade City FL 33525                | Days In CR   | 365           | Maximum              | : 4                | 3,800    | Standard:       | 169        |
| County: Pasco[51]                 | First Used:  | 2011/01       | Max Annu             | alized: 4          | 3,800    | Conditional:    | 15         |
| Region: Central[3] Area: 5        | Last Used:   | 2011/07       | Total Patie          | ent: 3             | 7,794    | Total:          | 184        |
| Control Private Non-Profit [3]    | Unaudited [3 | 3]            | Medicare:            |                    | 2,675    | Inflati         | on         |
| Current Class Central Large [6]   | Initial CR?  | False         | Medicaid:            | 2.                 | 3,892    | FY Index:       | 1.20943572 |
| Class at 1/94: North Large [2]    | Medicai      | d Utilization |                      | 63.21              | 638%     | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]      | Occupar      | ncy:          |                      | 86.28              | 767%     | Cost:           | 1.04252585 |
| Open Date: 5/1/1981               | Statewic     | de Low Occupa | ncy Threshol         | d: <b>79.31</b>    | 440%     | Target:         | 1.01620550 |
| Acquired Date: 5/1/1981           | Medicai      | d Low Occupa  | ncy Threshol         | d: <b>41.94</b>    | N&NO/_   | DC FY Index:    | 1.16783181 |
| Entered Medicaid 5/1/1981         | Low Oc       | cupancy Adjus | tment Factor:        | 108.79             | 194%     | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 10/1/2000      | Weighte      | ed Low Occ Ad | ljustment Fac        | tor: <b>100.00</b> | 000%     | DC Inflation:   | 1.02540451 |
| Previous Med # 222542             |              |               |                      |                    |          |                 |            |
|                                   |              |               |                      |                    |          | PS Target:      | 1.02315072 |
| Rate Calculations                 |              |               |                      |                    |          |                 |            |
| Item Description                  | Oper         | ating l       | Direct               | InDirect           | Property | y ROE           | Totals     |
| 1 Total Cost                      | 02           | 6 721 1       | 942 409              | 970 049            | 2011     | 22 0            | 4 022 680  |

|       |   | F                | Rate Calculations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 926,721          | 1,842,498           | 879,048             | 384,422  | 0   | 4,032,689 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 38.7879          | 77.1178             | 36.7926             | 16.0900  |     | 168.7883  |
| 3     | Cost Per Diem Inflated                    | 40.4374          | 79.0769             | 38.3572             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 40.4374          | 79.0769             | 38.3572             | 16.0900  |     | 173.9615  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 39.7880          |                     | 46.1145             |          |     |           |
| 7     | Provider Target Rate                      | 40.7091          |                     | 47.1821             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 40.4374          | 79.0769             | 38.3572             | 13.6500  |     | 171.5215  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.0799              | 0.5238              |          |     |           |
| 14    | Prospective Per Diem 11                   | 40.4374          | 80.1568             | 38.8810             | 13.6500  |     | 173.1252  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





188.40

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Royal Oak Nursing Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 1/1/2000  |
|-----------------------|-----------|
| Year of Phase-In/Full |           |
| RS to Start Calcs:    | 1981/01   |
| Indexed Asset Value   | 4,113,151 |
| FRVS Base Asset:      | 2,272,821 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031040  |
|                       |           |

| Mortgage Information |           |          |  |
|----------------------|-----------|----------|--|
| Amount:              | 4,458,223 | 3.00     |  |
| Type:                | Fixed [2] |          |  |
| < 60% of Base:       | False     |          |  |
| Interest Rate:       | 11.5000   | <b>%</b> |  |
| Chase Rate:          | 8.5000    | <b>%</b> |  |
| Amortization Rate:   | 11.5000   | <b>%</b> |  |
| Interest Only:       | False     |          |  |
| Yearly Payment:      | 421,093   |          |  |

| Calculation        | Calculation of FRVS Per Diem |          |  |  |  |  |
|--------------------|------------------------------|----------|--|--|--|--|
| То                 | tal Amount                   | Per Diem |  |  |  |  |
| 80% Capital(1):    | 3,290,521                    | 10.6822  |  |  |  |  |
| 20% ROE(2):        | 822,630                      | 0.6478   |  |  |  |  |
| Insurance Cost(3): | 70,428                       | 1.8635   |  |  |  |  |
| Taxes Cost(3):     | 4,810                        | 0.1273   |  |  |  |  |
| Home Office(3):    | 749                          | 0.0198   |  |  |  |  |
| Replacement(3&4)   | 39,835                       | 0.0000   |  |  |  |  |
| Total FRVS PD:     |                              | 13.3406  |  |  |  |  |

- (1) 80% Capital (\$3,290,521) amortized at 11.5000% for 20 years Principal & Interest of \$421,093 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.6822
- (2) 20% ROE (\$822,630) times the ROE factor (0.031040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6478
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,420,000 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 40.4374   | 40.4374   | 2.9534                     | 37.4840                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 80.1568<br>38.8810<br>13.6500<br>0.0000<br>0.0000 | 80.1568<br>38.8810<br>13.3406<br>0.0000<br>0.0000 | 5.8543<br>2.8397<br>0.9743 | 74.3025<br>36.0413<br>12.3663 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 152 1252  | 150 0150  | 40 (04-                    | \$19.5229<br>\$8.6851         |  |
| Totals   | 173.1252  | 172.8158  | 12.6217                    | 188.4021                      |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|



189.84

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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-Pr | ofit [3] | CHOW | Status based | on this Cost R | eport: No Change[ | 1] |
|-----------------------------------|----------|------|--------------|----------------|-------------------|----|
|                                   |          |      |              |                |                   |    |

| Provider Information            | Cost Report (CR)           | Patient Days    |            | Ratings Days    |            |
|---------------------------------|----------------------------|-----------------|------------|-----------------|------------|
| 6630 Kentucky Avenue            | 08/01/2009-07/31/2010      | Number of Beds: | 120        | Superior:       | 0          |
| New Port Richey FL 34653        | Days In CR 365             | Maximum:        | 43,800     | Standard:       | 184        |
| County: Pasco[51]               | First Used: <b>2011/01</b> | Max Annualized: | 43,800     | Conditional:    | 0          |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient:  | 35,008     | Total:          | 184        |
| Control Private Non-Profit [3]  | Unaudited [3]              | Medicare:       | 3,102      | Inflati         | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid:       | 24,954     | FY Index:       | 1.20943572 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       |                 | 71.28085%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 |                 | 79.92694%  | Cost:           | 1.04252585 |
| Open Date: 5/1/1979             | Statewide Low Occupan      | cy Threshold:   | 79.31440%  | Target:         | 1.01620550 |
| Acquired Date: 5/1/1979         | Medicaid Low Occupand      | cy Threshold:   | 41.94060%  | DC FY Index:    | 1.16783181 |
| Entered Medicaid 5/1/1979       | Low Occupancy Adjustr      | nent Factor:    | 100.77229% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 10/1/2000    | Weighted Low Occ Adju      | stment Factor:  | 100.00000% | DC Inflation:   | 1.02540451 |
| Previous Med # 222372           |                            |                 |            |                 |            |
|                                 |                            |                 |            | PS Target:      | 1.02315072 |
| Rate Calculations               |                            |                 |            |                 |            |

|        | Rate Calculations                         |           |           |           |          |     |           |
|--------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item   | Description                               | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1      | Total Cost                                | 1,058,334 | 1,870,417 | 1,108,508 | 238,810  | 0   | 4,276,069 |
| 1a     | Audit Adjustments                         |           |           |           |          |     |           |
| 2      | Cost Per Diem                             | 42.4114   | 74.9546   | 44.4221   | 9.5700   |     | 171.3581  |
| 3      | Cost Per Diem Inflated                    | 44.2150   | 76.8588   | 46.3112   |          |     |           |
| 4      | Low Occupancy Adjustment                  |           |           |           |          |     |           |
| 5      | Occupancy Adjusted/Inflated Per Diem      | 44.2150   | 76.8588   | 46.3112   | 9.5700   |     | 176.9550  |
| 5a     | Interim Adjustment                        |           |           |           |          |     |           |
| 5b     | Interim Adjusted Per Diem                 |           |           |           |          |     |           |
| 6<br>7 | Prior Semester: Provider Target Base      | 38.1474   |           | 46.1145   |          |     |           |
|        | Provider Target Rate                      | 39.0305   |           | 47.1821   |          |     |           |
| 7a     | Interim Adjustment                        |           |           |           |          |     |           |
| 7b     | Interim Adjusted Provider Target Rate     |           |           |           |          |     |           |
| 8      | Cost Based Class Ceilings                 | 49.6383   | 96.2960   | 61.3044   | 13.6500  |     |           |
| 9      | Prior Semester: Class Ceiling Target Base | 47.7921   |           | 55.1439   |          |     |           |

| 11    | Lesser of 5,7,8,10, 10a           | 39.0305  | 76.8588 | 46.3112 | 9.5700 | 171.7705 |
|-------|-----------------------------------|--|---------|---------|--------|----------|
| 12/13 | Medicaid Adjustment Rate          |  | 1.8401  | 1.1087  |        |          |
| 14    | Prospective Per Diem 11           | 39.0305  | 78.6989 | 47.4199 | 9.5700 | 174.7193 |
| 15    | Inflated Usual & Customary Charge | Usual and Customary Limitations not applied after 7/1/2002 |         |         |        |          |

56.0375

Provider has submitted Supplemental Schedule.

Target Rate Class Ceiling

10b | Base for line 10a

10a New Provider Target Limitation

10

48.5666





189.84

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Heather Hill Nursing Home**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 10/1/1985 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1979/01   |
| Indexed Asset Value   | 2,922,279 |
| FRVS Base Asset:      | 1,706,576 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031040  |
|                       |           |

| Mortgage Information       |                        |          |  |
|----------------------------|------------------------|----------|--|
| Amount: <b>4,091,900.0</b> |                        |          |  |
| Type:                      | Fixed [2]              |          |  |
| < 60% of Base:             | False                  |          |  |
| Interest Rate:             | 11.5000                | <b>%</b> |  |
| Chase Rate:                | 8.5000                 | <b>%</b> |  |
| Amortization Rate:         | 11.5000                | <b>%</b> |  |
| Interest Only:             | False                  |          |  |
| Yearly Payment:            | Payment: <b>299,17</b> |          |  |

| Calculation of FRVS Per Diem |           |          |  |  |
|------------------------------|-----------|----------|--|--|
| Tota                         | al Amount | Per Diem |  |  |
| 80% Capital(1):              | 2,337,823 | 7.5894   |  |  |
| 20% ROE(2):                  | 584,456   | 0.4602   |  |  |
| Insurance Cost(3):           | 41,180    | 1.1763   |  |  |
| Taxes Cost(3):               | 13,135    | 0.3752   |  |  |
| Home Office(3):              | 755       | 0.0216   |  |  |
| Replacement(3&4):            | 92,920    | 0.0000   |  |  |
| Total FRVS PD:               |           | 9.6227   |  |  |

- (1) 80% Capital (\$2,337,823) amortized at 11.5000% for 20 years Principal & Interest of \$299,175 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.5894
- (2) 20% ROE (\$584,456) times the ROE factor (0.031040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4602
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Ì | Per Bed Standard Det | ermination | Used Per Bed Standard:          | 28,500    | - |
|---|----------------------|------------|---------------------------------|-----------|---|
|   | Comparison Date:     | 10/1/1985  | Current RS PBS:                 | 49,593    |   |
|   | Comparison Bed       | 120        | <b>Effective PBS Limitation</b> | 3,420,000 |   |

|  | Comparison of Reimbursement under Cost vs. FRVS  |  |                            |                              |  |
|--|--|--|----------------------------|------------------------------|--|
| Components   | Cost   | FRVS   | MTA*                       | Final Component              |  |
| Operating  | 39.0305  | 39.0305  | 2.8506                     | 36.1799                      |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 78.6989<br>47.4199<br>9.5700<br>0.0000<br>0.0000 | 78.6989<br>47.4199<br>9.6227<br>0.0000<br>0.0000 | 5.7478<br>3.4633<br>0.7028 | 72.9511<br>43.9566<br>8.9199 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |  |                            | \$19.1483<br>\$8.6851        |  |
| Totals   | 174.7193   | 174.7720   | 12.7645                    | 189.8409                     |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



249.98

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Inn at Sarasota Bav Club

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

| Provider Information           | Cost Report (CR)           | Patient Days              | Ratings Days                      |
|--------------------------------|----------------------------|---------------------------|-----------------------------------|
| 1303 N. Tamiami Trail          | 01/01/2009-12/31/2009      | Number of Beds: <b>60</b> | Superior: 0                       |
| Sarasota Fl 34236              | Days In CR 365             | Maximum: <b>21,900</b>    | Standard: 184                     |
| County: Sarasota[58]           | First Used: <b>2011/01</b> | Max Annualized: 21,900    | Conditional: 0                    |
| Region: South[2] Area: 8       | Last Used: <b>2011/07</b>  | Total Patient: 18,848     | Total: 184                        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>9,960</b>    | Inflation                         |
| Current Class South Small [3]  | Initial CR? False          | Medicaid: <b>2,881</b>    | FY Index: 1.19387802              |
| Class at 1/94: South Small [3] | Medicaid Utilization       | 15.28544%                 | Semester Index: <b>1.26086800</b> |

86.06393% Operating Ex > 18 months [1] Occupancy: Cost: 1.05611124 Open Date: 2/22/2001 Statewide Low Occupancy Threshold: 79.31440% Target: 1.01620550 41.94060% Acquired Date: 2/22/2001 Medicaid Low Occupancy Threshold: DC FY Index: 1.15950000 6/20/2001 Low Occupancy Adjustment Factor: 108.50984% **Entered Medicaid** DC Sem Index: 1.19750000 6/20/2001 Weighted Low Occ Adjustment Factor: 100.00000% Med # Active Date: DC Inflation: 1.03277275 Previous Med# **PS Target:** 1.02315072

|       |   | F                | Rate Calculations   |                     |          |     |          |
|-------|---|------------------|---------------------|---------------------|----------|-----|----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals   |
| 1     | Total Cost                                | 159,118          | 381,470             | 235,257             | 106,885  | 0   | 882,730  |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |          |
| 2     | Cost Per Diem                             | 55.2301          | 132.4089            | 81.6581             | 37.1000  |     | 306.3971 |
| 3     | Cost Per Diem Inflated                    | 58.3291          | 136.7483            | 86.2400             |          |     |          |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |          |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 58.3291          | 136.7483            | 86.2400             | 37.1000  |     | 318.4174 |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |          |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |          |
| 6     | Prior Semester: Provider Target Base      | 55.8623          |                     | 91.5168             |          |     |          |
| 7     | Provider Target Rate                      | 57.1556          |                     | 93.6355             |          |     |          |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |          |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |          |
| 8     | Cost Based Class Ceilings                 | 59.2863          | 102.7706            | 78.6955             | 13.6500  |     |          |
| 9     | Prior Semester: Class Ceiling Target Base | 60.7984          |                     | 70.2905             |          |     |          |
| 10    | Target Rate Class Ceiling                 | 61.7837          |                     | 71.4296             |          |     |          |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |          |
| 10b   | 1   |                  |                     |                     |          |     |          |
| 11    | Lesser of 5,7,8,10, 10a                   | 57.1556          | 102.7706            | 71.4296             | 13.6500  |     | 245.0058 |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |          |
| 14    | Prospective Per Diem 11                   | 57.1556          | 102.7706            | 71.4296             | 13.6500  |     | 245.0058 |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | nary Limitations no | ot applied after 7/ | 1/2002   |     |          |





249.98

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Inn at Sarasota Bay Club

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 6/20/2001 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 2001/01   |
| Indexed Asset Value  | 2,594,642 |
| FRVS Base Asset:     | 2,417,520 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029170  |
|                      |           |

| Mortgage Information |         |          |  |  |  |
|----------------------|---------|----------|--|--|--|
| Amount: 5,453,000.00 |         |          |  |  |  |
| Type: Variable [3]   |         |          |  |  |  |
| < 60% of Base:       | False   |          |  |  |  |
| Interest Rate:       | 6.5200  | <b>%</b> |  |  |  |
| Chase Rate:          | 4.7500  | <b>%</b> |  |  |  |
| Amortization Rate:   | 6.5200  | <b>%</b> |  |  |  |
| Interest Only:       | False   |          |  |  |  |
| Yearly Payment:      | 186,005 |          |  |  |  |

| Calculation of FRVS Per Diem |                  |          |  |  |  |  |
|------------------------------|------------------|----------|--|--|--|--|
| To                           | otal Amount      | Per Diem |  |  |  |  |
| 80% Capital(1):              | 2,075,714        | 9.4371   |  |  |  |  |
| 20% ROE(2):                  | 518,928          | 0.7680   |  |  |  |  |
| Insurance Cost(3):           | 50,019           | 2.6538   |  |  |  |  |
| Taxes Cost(3):               | 101,851          | 5.4038   |  |  |  |  |
| Home Office(3):              | 0                | 0.0000   |  |  |  |  |
| Replacement(3&4              | ): <b>56,692</b> | 0.0000   |  |  |  |  |
| Total FRVS PD:               |                  | 18.2627  |  |  |  |  |

- (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 (0.029170) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.7680
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 40,292    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 7/1/2000    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 60          | Effective PBS Limitation | 2,417,520 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |                            |                               |  |  |  |
|--|--|--|----------------------------|-------------------------------|--|--|--|
| Components Cost FRVS MTA* Final Component                          |  |  |                            |                               |  |  |  |
| Operating  | 57.1556  | 57.1556  | 4.1744                     | 52.9812                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 102.7706<br>71.4296<br>13.6500<br>0.0000<br>0.0000 | 102.7706<br>71.4296<br>18.2627<br>0.0000<br>0.0000 | 7.5059<br>5.2169<br>1.3338 | 95.2647<br>66.2127<br>16.9289 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |  |                            | \$9.9075<br>\$8.6851          |  |  |  |
| Totals   | 245.0058   | 249.6185   | 18.2310                    | 249.9801                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



NAME OF THE PARTY 
## Florida Agency For Health Care Administration

180.82

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Winter Haven 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       |
|---------------------------------|----------------------------|---------------------------------|-----------------|------------|
| 202 Avenue ^'O^' NE             | 07/01/2009-06/30/2010      | Number of Beds: 144             | Superior:       | 0          |
| Winter Haven FL 33881           | Days In CR 365             | Maximum: <b>52,560</b>          | Standard:       | 184        |
| County: Polk[53]                | First Used: <b>2011/07</b> | Max Annualized: 52,560          | Conditional:    |            |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient: 48,229           | Total:          | 184        |
| Control Private Non-Profit [3]  | Unaudited [3]              | Medicare: <b>5,836</b>          | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>35,404</b>         | FY Index:       | 1.20667423 |
| Class at 1/94: South Large [4]  | Medicaid Utilization       | 73.40812%                       | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 91.75990%                       | Cost:           | 1.04491168 |
| Open Date: 6/1/1982             | Statewide Low Occupar      | ncy Threshold: <b>79.31440%</b> | Target:         | 1.01620550 |
| Acquired Date: 6/1/1982         | Medicaid Low Occupan       | cy Threshold: <b>41.94060%</b>  | DC FY Index:    | 1.16650000 |
| Entered Medicaid 6/1/1982       | Low Occupancy Adjusts      | ment Factor: 115.69134%         | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2001     | Weighted Low Occ Adj       | ustment Factor: 100.0000%       | DC Inflation:   |            |
| Previous Med # <b>220825</b>    |                            |                                 |                 | 1.02657523 |
|                                 |                            |                                 | PS Target:      | 1.02315072 |

|       |   | F                | Rate Calculations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,164,776        | 2,485,987           | 1,442,434           | 815,354  | 0   | 5,908,551 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 32.8996          | 70.2177             | 40.7421             | 23.0300  |     | 166.8894  |
| 3     | Cost Per Diem Inflated                    | 34.3772          | 72.0838             | 42.5719             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 34.3772          | 72.0838             | 42.5719             | 23.0300  |     | 172.0629  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 38.1474          |                     | 46.1145             |          |     |           |
| 7     | Provider Target Rate                      | 39.0305          |                     | 47.1821             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 34.3772          | 72.0838             | 42.5719             | 13.6500  |     | 162.6829  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.8983              | 1.1211              |          |     |           |
| 14    | Prospective Per Diem 11                   | 34.3772          | 73.9821             | 43.6930             | 13.6500  |     | 165.7023  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





180.82

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Winter Haven Health and Rehab Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 1/1/2001  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1982/01   |
| Indexed Asset Value   | 4,109,998 |
| FRVS Base Asset:      | 1,887,440 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Int                | Mortgage Information |           |  |  |  |  |
|-----------------------------|----------------------|-----------|--|--|--|--|
| Amount: <b>2,000,000.00</b> |                      |           |  |  |  |  |
| Type:                       | Fixed [2]            |           |  |  |  |  |
| < 60% of Base:              | False                |           |  |  |  |  |
| Interest Rate:              | 11.0000              | <b>%</b>  |  |  |  |  |
| Chase Rate:                 | 13.0000              | <b>%</b>  |  |  |  |  |
| Amortization Rate:          | 11.0000              | <b>%</b>  |  |  |  |  |
| Interest Only:              | False                |           |  |  |  |  |
| Yearly Payment: 407,26      |                      | <b>50</b> |  |  |  |  |
|                             |                      |           |  |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |
|------------------------------|-----------|----------|--|--|
| Tota                         | al Amount | Per Diem |  |  |
| 80% Capital(1):              | 3,287,998 | 8.6094   |  |  |
| 20% ROE(2):                  | 822,000   | 0.5484   |  |  |
| Insurance Cost(3):           | 179,055   | 3.7126   |  |  |
| Taxes Cost(3):               | 40,937    | 0.8488   |  |  |
| Home Office(3):              | 0         | 0.0000   |  |  |
| Replacement(3&4):            | 51,028    | 0.0000   |  |  |
| Total FRVS PD:               |           | 13.7192  |  |  |

- (1) 80% Capital (\$3,287,998) amortized at 11.0000% for 20 years Principal & Interest of \$407,260 divided by annual available days (52,560) divided by Occup. Adj. (0.9000) = \$8.6094
- (2) 20% ROE (\$822,000) times the ROE factor (0.031560) divided by annual available days (52,560) divided by Occup. Adj. (0.9000) = \$0.5484
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 144         | Effective PBS Limitation | 4,104,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost FRVS MTA* Final Component                    |   |                            |                               |  |
| Operating  | 34.3772   | 34.3772   | 2.5107                     | 31.8665                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 73.9821<br>43.6930<br>13.6500<br>0.0000<br>0.0000 | 73.9821<br>43.6930<br>13.7192<br>0.0000<br>0.0000 | 5.4033<br>3.1911<br>1.0020 | 68.5788<br>40.5019<br>12.7172 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.4677<br>\$8.6851         |  |
| Totals   | 165.7023  | 165.7715  | 12.1071                    | 180.8172                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





165.91

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

| Type of Switch shipt I if with I of pro- |                            | on this cost report in the change |                 |            |
|--|----------------------------|-----------------------------------|-----------------|------------|
| Provider Information                     | Cost Report (CR)           | Patient Days                      | Ratings I       | Days       |
| 124 W. Norvell Bryant Hwy                | 01/01/2010-12/31/2010      | Number of Beds: 120               | Superior:       | 0          |
| Hernando FL 34442                        | Days In CR 365             | Maximum: 43,800                   | Standard:       | 184        |
| County: Citrus[9]                        | First Used: <b>2011/07</b> | Max Annualized: 43,800            | Conditional:    | 0          |
| Region: North [1] Area: 3                | Last Used: <b>2011/07</b>  | Total Patient: 43,440             | Total:          | 184        |
| Control Private For profit [1]           | Unaudited [3]              | Medicare: 4,544                   | Inflatio        | on         |
| Current Class North Large [2]            | Initial CR? False          | Medicaid: <b>27,370</b>           | FY Index:       | 1.22078676 |
| Class at 1/94: North Large [2]           | Medicaid Utilization       | 63.00645%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]             | Occupancy:                 | 99.17808%                         | Cost:           | 1.03283230 |
| Open Date: 5/10/2001                     | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target:         | 1.01620550 |
| Acquired Date: 5/10/2001                 | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index:    | 1.17400000 |
| Entered Medicaid 7/12/2001               | Low Occupancy Adjustr      | ment Factor: 125.04423%           | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 7/12/2001             | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:   | 1.02001704 |
| Previous Med #                           |                            |                                   |                 |            |
|  |                            |                                   | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                  |                     |                      |          |     |           |
|-------|---|------------------|---------------------|----------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect             | Property | ROE | Totals    |
| 1     | Total Cost                                | 827,784          | 1,856,433           | 863,644              | 758,970  | 0   | 4,306,831 |
| 1a    | Audit Adjustments                         |                  |                     |                      |          |     |           |
| 2     | Cost Per Diem                             | 30.2442          | 67.8273             | 31.5544              | 27.7300  |     | 157.3559  |
| 3     | Cost Per Diem Inflated                    | 31.2372          | 69.1850             | 32.5904              |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                      |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 31.2372          | 69.1850             | 32.5904              | 27.7300  |     | 160.7426  |
| 5a    | Interim Adjustment                        |                  |                     |                      |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                      |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 44.2988          |                     | 44.2723              |          |     |           |
| 7     | Provider Target Rate                      | 45.3243          |                     | 45.2972              |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                      |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                      |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089              | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956              |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625              |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                      |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                      |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 31.2372          | 69.1850             | 32.5904              | 13.6500  |     | 146.6626  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.0123              | 0.4769               |          |     |           |
| 14    | Prospective Per Diem 11                   | 31.2372          | 70.1973             | 33.0673              | 13.6500  |     | 148.1518  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | mary Limitations no | ot applied after 7/2 | 1/2002   |     |           |





165.91

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Woodland Terrace of Citrus County**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 7/12/2001 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 2001/01   |
| Indexed Asset Value   | 5,325,801 |
| FRVS Base Asset:      | 5,325,801 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027600  |
|                       |           |

| Mortgage Information |              |  |  |  |  |
|----------------------|--------------|--|--|--|--|
|                      |              |  |  |  |  |
| Amount:              | 6,800,000.00 |  |  |  |  |
| Type:                | Variable [3] |  |  |  |  |
| < 60% of Base:       | False        |  |  |  |  |
| Interest Rate:       | 8.1900 %     |  |  |  |  |
| Chase Rate:          | 5.2500 %     |  |  |  |  |
| Amortization Rate:   | 7.2500 %     |  |  |  |  |
| Interest Only:       | False        |  |  |  |  |
| Yearly Payment:      | 404,101      |  |  |  |  |

| Calculation      | Calculation of FRVS Per Diem |          |  |  |  |
|------------------|------------------------------|----------|--|--|--|
|                  | Total Amount                 | Per Diem |  |  |  |
| 80% Capital(1):  | 4,260,641                    | 10.2512  |  |  |  |
| 20% ROE(2):      | 1,065,160                    | 0.7458   |  |  |  |
| Insurance Cost(3 | 3): <b>44,831</b>            | 1.0320   |  |  |  |
| Taxes Cost(3):   | 100,090                      | 2.3041   |  |  |  |
| Home Office(3):  | 21,003                       | 0.4835   |  |  |  |
| Replacement(38   | (24): <b>22,607</b>          | 0.0000   |  |  |  |
| Total FRVS PI    | ):                           | 14.8166  |  |  |  |

- (1) 80% Capital (\$4,260,641) amortized at 7.2500% for 20 years Principal & Interest of \$404,101 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.2512
- (2) 20% ROE (\$1,065,160) times the ROE factor (0.027600) divided by annual available days (43,800) 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

| ſ | Per Bed Standard Det | ermination | Used Per Bed Standard:   | 40,292    |  |
|---|----------------------|------------|--------------------------|-----------|--|
|   | Comparison Date:     | 7/1/2000   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed       | 120        | Effective PBS Limitation | 4,835,040 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 31.2372   | 31.2372   | 2.2814                     | 28.9558                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 70.1973<br>33.0673<br>13.6500<br>0.0000<br>0.0000 | 70.1973<br>33.0673<br>14.8166<br>0.0000<br>0.0000 | 5.1269<br>2.4151<br>1.0821 | 65.0704<br>30.6522<br>13.7345 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.8123<br>\$8.6851         |  |
| Totals   | 148.1518  | 149.3184  | 10.9055                    | 165.9103                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





227.27

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### East Ridge Retirement Village, Inc.

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

| Provider Information           | Cost Report (CR)           | Patient Days                    | Ratings         | Days       |
|--------------------------------|----------------------------|---------------------------------|-----------------|------------|
| 19301 SW 87th Avenue           | 01/01/2009-12/31/2009      | Number of Beds: 60              | Superior:       | 0          |
| Miami Fl 33157                 | Days In CR 365             | Maximum: 21,900                 | Standard:       | 184        |
| County: Dade[13]               | First Used: <b>2011/01</b> | Max Annualized: 21,900          |                 | 0          |
| Region: South[2] Area: 11      | Last Used: <b>2011/07</b>  | Total Patient: 19,391           | Total:          | 184        |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare: <b>2,691</b>          | Inflat          | ion        |
| Current Class South Small [3]  | Initial CR? False          | Medicaid: 1,223                 | FY Index:       | 1.19387802 |
| Class at 1/94: South Small [3] | Medicaid Utilization       | 6.30705%                        | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 88.54338%                       | Cost:           | 1.05611124 |
| Open Date: 3/15/1962           | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> % | Target:         | 1.01620550 |
| Acquired Date: 10/15/1976      | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> % | DC FY Index:    | 1.15950000 |
| Entered Medicaid 7/12/2001     | Low Occupancy Adjustr      | ment Factor: 111.63595%         | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 7/12/2001   | Weighted Low Occ Adju      | ustment Factor: 100.0000%       | DC Inflation:   | 1.03277275 |
| Previous Med #                 |                            |                                 |                 |            |
|                                |                            |                                 | PS Target:      | 1.02315072 |

|       | Rate Calculations   |           |          |          |          |     |          |
|-------|---|-----------|----------|----------|----------|-----|----------|
| Item  | Description   | Operating | Direct   | InDirect | Property | ROE | Totals   |
| 1     | Total Cost  | 71,850    | 117,337  | 97,177   | 11,521   | 0   | 297,885  |
| 1a    | Audit Adjustments   |           |          |          |          |     |          |
| 2     | Cost Per Diem   | 58.7490   | 95.9419  | 79.4579  | 9.4203   |     | 243.5691 |
| 3     | Cost Per Diem Inflated  | 62.0455   | 99.0862  | 83.9164  |          |     |          |
| 4     | Low Occupancy Adjustment  |           |          |          |          |     |          |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 62.0455   | 99.0862  | 83.9164  | 9.4203   |     | 254.4684 |
| 5a    | Interim Adjustment  |           |          |          |          |     |          |
| 5b    | Interim Adjusted Per Diem   |           |          |          |          |     |          |
| 6     | Prior Semester: Provider Target Base  | 57.1578   |          | 73.9042  |          |     |          |
| 7     | Provider Target Rate  | 58.4810   |          | 75.6151  |          |     |          |
| 7a    | Interim Adjustment  |           |          |          |          |     |          |
| 7b    | Interim Adjusted Provider Target Rate   |           |          |          |          |     |          |
| 8     | Cost Based Class Ceilings   | 59.2863   | 102.7706 | 78.6955  | 13.6500  |     |          |
| 9     | Prior Semester: Class Ceiling Target Base   | 60.7984   |          | 70.2905  |          |     |          |
| 10    | Target Rate Class Ceiling   | 61.7837   |          | 71.4296  |          |     |          |
| 10a   | New Provider Target Limitation  |           |          |          |          |     |          |
| 10b   | Base for line 10a   |           |          |          |          |     |          |
| 11    | Lesser of 5,7,8,10, 10a   | 58.4810   | 99.0862  | 71.4296  | 9.4203   |     | 238.4171 |
| 12/13 | Medicaid Adjustment Rate  |           |          |          |          |     |          |
| 14    | Prospective Per Diem 11   | 58.4810   | 99.0862  | 71.4296  | 9.4203   |     | 238.4171 |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |          |          |          |     |          |





227.27

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### East Ridge Retirement Village, Inc.

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 7/12/2001 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1976/07   |
| Indexed Asset Value  | 1,896,540 |
| FRVS Base Asset:     | 0         |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029170  |
|                      |           |

| Mortgage Information    |          |          |  |  |
|-------------------------|----------|----------|--|--|
| Amount:                 |          | 0.00     |  |  |
| Type:                   | None [1] |          |  |  |
| < 60% of Base:          | True     |          |  |  |
| Interest Rate:          | 6.7500   | <b>%</b> |  |  |
| Chase Rate:             | 6.7500   | <b>%</b> |  |  |
| Amortization Rate:      | 6.7500   | <b>%</b> |  |  |
| Interest Only:          | True     |          |  |  |
| Yearly Payment: 101,278 |          | 278      |  |  |

| Calculation of FRVS Per Diem |            |          |  |  |  |
|------------------------------|------------|----------|--|--|--|
| To                           | tal Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 1,517,232  | 5.1384   |  |  |  |
| 20% ROE(2):                  | 379,308    | 0.5614   |  |  |  |
| Insurance Cost(3):           | 20,310     | 1.0474   |  |  |  |
| Taxes Cost(3):               | 1,259      | 0.0649   |  |  |  |
| Home Office(3):              | 0          | 0.0000   |  |  |  |
| Replacement(3&4)             | : 619,232  | 0.0000   |  |  |  |
| Total FRVS PD:               |            | 6.8121   |  |  |  |

- (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 (0.029170) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.5614
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 31,609    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1992   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60         | Effective PBS Limitation | 1,896,540 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |                            |                              |
|--|--|--|----------------------------|------------------------------|
| Components   | Cost   | FRVS   | MTA*                       | Final Component              |
| Operating  | 58.4810  | 58.4810  | 4.2712                     | 54.2098                      |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 99.0862<br>71.4296<br>9.4203<br>0.0000<br>0.0000 | 99.0862<br>71.4296<br>6.8121<br>0.0000<br>0.0000 | 7.2368<br>5.2169<br>0.4975 | 91.8494<br>66.2127<br>6.3146 |
| Supplemental Rate Add-on   |  |  |                            | \$8.6851                     |
| Totals   | 238.4171   | 235.8089   | 17.2224                    | 227.2716                     |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





Med # Active Date:

Previous Med#

10/1/2000

222313

## Florida Agency For Health Care Administration

185.72

DC Sem Index:

DC Inflation:

100.00000%

1.19750000

1.02540451

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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]

Patient Days **Provider Information** Cost Report (CR) **Ratings Days** Superior: 08/01/2009-07/31/2010 Number of Beds: 120 700 SE 8th Avenue 184 43,800 Standard: 365 Days In CR Maximum: Crystal River FL 34429 0 Conditional: 43,800 County: Citrus[9] First Used: 2011/01 Max Annualized: 184 Total: Region: North [1] Last Used: 2011/07 Total Patient: 39,385 Area: 3 Control Private Non-Profit [3] 9,069 Unaudited [3] Medicare: Inflation **False** 20,930 Current Class North Large [2] Initial CR? Medicaid: FY Index: 1.20943572 Class at 1/94: North Large [2] Medicaid Utilization 53.14206% Semester Index: 1.26086800 89.92009% Operating Ex > 18 months [1] Occupancy: Cost: 1.04252585 Open Date: 5/1/1983 Statewide Low Occupancy Threshold: 79.31440% Target: 1.01620550 Acquired Date: 5/1/1983 Medicaid Low Occupancy Threshold: 41.94060% DC FY Index: 1.16783181 **Entered Medicaid** 5/1/1983 Low Occupancy Adjustment Factor: 113.37171%

Weighted Low Occ Adjustment Factor:

| Previo | bus Med # 222313   |            |           |          | PS       | Target: | 1.02315072 |
|--------|--|------------|-----------|----------|----------|---------|------------|
|        | Rate Calculations  |            |           |          |          |         |            |
| Item   | Description  | Operating  | Direct    | InDirect | Property | ROE     | Totals     |
| 1      | Total Cost   | 994,498    | 1,624,189 | 774,046  | 325,043  | 0       | 3,717,776  |
| 1a     | Audit Adjustments  |            |           |          |          |         |            |
| 2      | Cost Per Diem  | 47.5154    | 77.6010   | 36.9826  | 15.5300  |         | 177.6290   |
| 3      | Cost Per Diem Inflated   | 49.5360    | 79.5724   | 38.5553  |          |         |            |
| 4      | Low Occupancy Adjustment   |            |           |          |          |         |            |
| 5      | Occupancy Adjusted/Inflated Per Diem   | 49.5360    | 79.5724   | 38.5553  | 15.5300  |         | 183.1937   |
| 5a     | Interim Adjustment   |            |           |          |          |         |            |
| 5b     | Interim Adjusted Per Diem  |            |           |          |          |         |            |
| 6      | Prior Semester: Provider Target Base   | 40.0580    |           | 44.2723  |          |         |            |
| 7      | Provider Target Rate   | 40.9854    |           | 45.2972  |          |         |            |
| 7a     | Interim Adjustment   |            |           |          |          |         |            |
| 7b     | Interim Adjusted Provider Target Rate  |            |           |          |          |         |            |
| 8      | Cost Based Class Ceilings  | 47.7573    | 95.2206   | 58.5089  | 13.6500  |         |            |
| 9      | Prior Semester: Class Ceiling Target Bas   | se 45.2463 |           | 53.4956  |          |         |            |
| 10     | Target Rate Class Ceiling  | 45.9795    |           | 54.3625  |          |         |            |
| 10a    | New Provider Target Limitation   |            |           |          |          |         |            |
| 10b    | Base for line 10a  |            |           |          |          |         |            |
| 11     | Lesser of 5,7,8,10, 10a  | 40.9854    | 79.5724   | 38.5553  | 13.6500  |         | 172.7631   |
| 12/13  | Medicaid Adjustment Rate   |            | 0.2813    | 0.1363   |          |         |            |
| 14     | Prospective Per Diem 11  | 40.9854    | 79.8537   | 38.6916  | 13.6500  |         | 173.1807   |
| 15     | Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |            |           |          |          |         |            |





185.72

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Cypress Cove Care Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 1/1/2000  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1983/01   |
| Indexed Asset Value   | 4,595,544 |
| FRVS Base Asset:      | 2,736,744 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031040  |
|                       |           |

| Mortgage Information |                            |          |  |  |
|----------------------|----------------------------|----------|--|--|
| Amount:              | mount: <b>7,794,096.00</b> |          |  |  |
| Type:                | Fixed [2]                  |          |  |  |
| < 60% of Base:       | False                      |          |  |  |
| Interest Rate:       | 11.5000                    | <b>%</b> |  |  |
| Chase Rate:          | 8.5000                     | <b>%</b> |  |  |
| Amortization Rate:   | 11.5000                    | <b>%</b> |  |  |
| Interest Only:       | False                      |          |  |  |
| Yearly Payment:      | 470,479                    |          |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |
|------------------------------|--------------------|----------|--|--|
| 7                            | Total Amount       | Per Diem |  |  |
| 80% Capital(1):              | 3,676,435          | 11.9350  |  |  |
| 20% ROE(2):                  | 919,109            | 0.7237   |  |  |
| Insurance Cost(3             | 5): <b>52,273</b>  | 1.3272   |  |  |
| Taxes Cost(3):               | 0                  | 0.0000   |  |  |
| Home Office(3):              | 906                | 0.0230   |  |  |
| Replacement(3&               | (4): <b>47,997</b> | 0.0000   |  |  |
| Total FRVS PD                | ):                 | 14.0089  |  |  |

- (1) 80% Capital (\$3,676,435) amortized at 11.5000% for 20 years Principal & Interest of \$470,479 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.9350
- (2) 20% ROE (\$919,109) times the ROE factor (0.031040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7237
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120         | Effective PBS Limitation | 3,420,000 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |  |
| Operating  | 40.9854   | 40.9854   | 2.9934                     | 37.9920                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 79.8537<br>38.6916<br>13.6500<br>0.0000<br>0.0000 | 79.8537<br>38.6916<br>14.0089<br>0.0000<br>0.0000 | 5.8321<br>2.8259<br>1.0231 | 74.0216<br>35.8657<br>12.9858 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$16.1721<br>\$8.6851         |  |  |
| Totals   | 173.1807  | 173.5396  | 12.6745                    | 185.7223                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



**Entered Medicaid** 

Previous Med#

Med # Active Date:

# Florida Agency For Health Care Administration

178.20

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 I       | Days       |
|--------------------------------|----------------------------|--------------------|--------|-----------------|------------|
| 1114 Chatman Blvd              | 08/01/2009-07/31/2010      | Number of Beds: 18 | 80     | Superior:       | 0          |
| Brooksville FL 34601           | Days In CR 365             | Maximum:           | 65,700 | Standard:       | 184        |
| County: Hernando[27]           | First Used: <b>2011/07</b> | Max Annualized:    | 65,700 | Conditional:    | 0          |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>  | Total Patient:     | 50,537 | Total:          | 184        |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare:          | 9,170  | Inflatio        | on         |
| Current Class North Large [2]  | Initial CR? False          | Medicaid:          | 31,799 | FY Index:       | 1.20943572 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 62.9               | 92222% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 76.9               | 92086% | Cost:           | 1.04252585 |
| Open Date: 10/1/1976           | Statewide Low Occupan      | cy Threshold: 79.3 | 31440% | Target:         | 1.01620550 |
| Acquired Date: 10/1/1976       | Medicaid Low Occupand      | by Threshold: 41.9 | 94060% | DC FV Index:    | 1 16783181 |

Low Occupancy Adjustment Factor:

Weighted Low Occ Adjustment Factor:

96.98220%

100.00000%

DC Sem Index:

DC Inflation:

**PS Target:** 

1.19750000

1.02540451

1.02315072

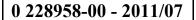
|       |   |                  |                     |                     | rsı      | arget: | 1.02315072 |
|-------|---|------------------|---------------------|---------------------|----------|--------|------------|
|       |   | R                | tate Calculations   |                     |          |        |            |
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE    | Totals     |
| 1     | Total Cost                                | 1,689,346        | 2,402,818           | 1,129,049           | 370,140  | 0      | 5,591,353  |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |        |            |
| 2     | Cost Per Diem                             | 53.1258          | 75.5627             | 35.5058             | 11.6400  |        | 175.8343   |
| 3     | Cost Per Diem Inflated                    | 55.3850          | 77.4823             | 37.0157             |          |        |            |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |        |            |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 55.3850          | 77.4823             | 37.0157             | 11.6400  |        | 181.5230   |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |        |            |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |        |            |
| 6     | Prior Semester: Provider Target Base      | 36.4290          |                     | 44.2723             |          |        |            |
| 7     | Provider Target Rate                      | 37.2724          |                     | 45.2972             |          |        |            |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |        |            |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |        |            |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500  |        |            |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |          |        |            |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |          |        |            |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |        |            |
| 10b   | Base for line 10a                         |                  |                     |                     |          |        |            |
| 11    | Lesser of 5,7,8,10, 10a                   | 37.2724          | 77.4823             | 37.0157             | 11.6400  |        | 163.4104   |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.1264              | 0.5381              |          |        |            |
| 14    | Prospective Per Diem 11                   | 37.2724          | 78.6087             | 37.5538             | 11.6400  |        | 165.0749   |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |        |            |

Provider has submitted Supplemental Schedule.

10/1/1976

10/1/2000

221627





178.20

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Brooksville Healthcare Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 1/1/2000  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1976/07   |
| Indexed Asset Value    | 5,227,385 |
| FRVS Base Asset:       | 2,777,784 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031040  |
|                        |           |

| Mortgage Information |           |          |  |  |
|----------------------|-----------|----------|--|--|
| Amount: 5,455,867.00 |           |          |  |  |
| Type:                | Fixed [2] |          |  |  |
| < 60% of Base:       | False     |          |  |  |
| Interest Rate:       | 11.5000   | <b>%</b> |  |  |
| Chase Rate:          | 8.5000    | <b>%</b> |  |  |
| Amortization Rate:   | 11.5000   | <b>%</b> |  |  |
| Interest Only:       | False     |          |  |  |
| Yearly Payment:      | 535,165   |          |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |  |  |
|------------------------------|--------------------|----------|--|--|--|--|
| Т                            | otal Amount        | Per Diem |  |  |  |  |
| 80% Capital(1):              | 4,181,908          | 9.0507   |  |  |  |  |
| 20% ROE(2):                  | 1,045,477          | 0.5488   |  |  |  |  |
| Insurance Cost(3)            | 63,478             | 1.2561   |  |  |  |  |
| Taxes Cost(3):               | 0                  | 0.0000   |  |  |  |  |
| Home Office(3):              | 1,262              | 0.0250   |  |  |  |  |
| Replacement(3&4              | 4): <b>100,914</b> | 0.0000   |  |  |  |  |
| Total FRVS PD:               | •                  | 10.8806  |  |  |  |  |

- (1) 80% Capital (\$4,181,908) amortized at 11.5000% for 20 years Principal & Interest of \$535,165 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$9.0507
- (2) 20% ROE (\$1,045,477) times the ROE factor (0.031040) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.5488
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 180        | Effective PBS Limitation | 5,130,000 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |   |                            |                               |  |  |  |
| Operating  | 37.2724   | 37.2724   | 2.7222                     | 34.5502                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 78.6087<br>37.5538<br>11.6400<br>0.0000<br>0.0000 | 78.6087<br>37.5538<br>10.8806<br>0.0000<br>0.0000 | 5.7412<br>2.7428<br>0.7947 | 72.8675<br>34.8110<br>10.0859 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.1977<br>\$8.6851         |  |  |  |
| Totals   | 165.0749  | 164.3155  | 12.0009                    | 178.1974                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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## Florida Agency For Health Care Administration

190.65

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Lake Harris Health Center**

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

| Provider Information           | Cost Report (CR)           | Patient Days                      | Ratings Days            |     |
|--------------------------------|----------------------------|-----------------------------------|-------------------------|-----|
| 701 Lake Port Boulevard        | 01/01/2010-12/31/2010      | Number of Beds: 120               | Superior: 0             |     |
| Leesburg FL 34748              | Days In CR 365             | Maximum: 43,800                   | Standard: 184           |     |
| County: Lake[35]               | First Used: <b>2011/07</b> | Max Annualized: 43,800            | Conditional: 0          |     |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>  | Total Patient: 40,221             | Total: 184              |     |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>13,171</b>           | Inflation               |     |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: <b>16,007</b>           | FY Index: 1.22078       | 676 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 39.79762%                         | Semester Index: 1.26086 | 800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 91.82877%                         | Cost: 1.03283           |     |
| Open Date: 8/16/1990           | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target: 1.01620         |     |
| Acquired Date: 8/16/1990       | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> %   | DC FY Index: 1.17400    |     |
| Entered Medicaid 8/17/1990     | Low Occupancy Adjustr      | ment Factor: 115.77818%           | DC Sem Index: 1.17400   |     |
| Med # Active Date: 9/1/2001    | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation: 1.02001   |     |
| Previous Med # <b>202452</b>   |                            |                                   | 1,02001                 | -   |
|                                |                            |                                   | PS Target: 1.02315      | 072 |

|       |   | ]         | Rate Calculations |          |          |     |           |
|-------|---|-----------|-------------------|----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct            | InDirect | Property | ROE | Totals    |
| 1     | Total Cost                                | 983,175   | 1,300,697         | 831,685  | 202,489  | 0   | 3,318,046 |
| 1a    | Audit Adjustments                         |           |                   |          |          |     |           |
| 2     | Cost Per Diem                             | 61.4216   | 81.2580           | 51.9576  | 12.6500  |     | 207.2872  |
| 3     | Cost Per Diem Inflated                    | 63.4382   | 82.8845           | 53.6635  |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |                   |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 63.4382   | 82.8845           | 53.6635  | 12.6500  |     | 212.6362  |
| 5a    | Interim Adjustment                        |           |                   |          |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |                   |          |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 43.7660   |                   | 54.6326  |          |     |           |
| 7     | Provider Target Rate                      | 44.7792   |                   | 55.8974  |          |     |           |
| 7a    | Interim Adjustment                        |           |                   |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |                   |          |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573   | 95.2206           | 58.5089  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463   |                   | 53.4956  |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795   |                   | 54.3625  |          |     |           |
| 10a   | New Provider Target Limitation            |           |                   |          |          |     |           |
| 10b   | Base for line 10a                         |           |                   |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 44.7792   | 82.8845           | 53.6635  | 12.6500  |     | 193.9772  |
| 12/13 | Medicaid Adjustment Rate                  |           |                   |          |          |     |           |
| 14    | Prospective Per Diem 11                   | 44.7792   | 82.8845           | 53.6635  | 12.6500  |     | 193.9772  |
| 15    | 11 1 10 4 11 10 4 11 1 0 7/1/2002         |           |                   |          |          |     |           |





190.65

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Lake Harris Health Center**

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:          | 8/17/1990 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1990/07   |
| Indexed Asset Value  | 5,196,578 |
| FRVS Base Asset:     | 1,810,440 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027600  |
|                      |           |

| Mortgage Information        |                   |          |  |  |  |  |
|-----------------------------|-------------------|----------|--|--|--|--|
| Amount: <b>4,995,013.00</b> |                   |          |  |  |  |  |
| Type:                       | ype: Variable [3] |          |  |  |  |  |
| < 60% of Base:              | False             |          |  |  |  |  |
| Interest Rate:              | 8.7063            | <b>%</b> |  |  |  |  |
| Chase Rate:                 | 9.3042            | <b>%</b> |  |  |  |  |
| Amortization Rate:          | 8.7063            | <b>%</b> |  |  |  |  |
| Interest Only: False        |                   |          |  |  |  |  |
| Yearly Payment: 439,468     |                   |          |  |  |  |  |

| Calculation of FRVS Per Diem |                               |          |  |  |  |  |
|------------------------------|-------------------------------|----------|--|--|--|--|
|                              | Total Amount                  | Per Diem |  |  |  |  |
| 80% Capital(1):              | 4,157,262                     | 11.1484  |  |  |  |  |
| 20% ROE(2):                  | 1,039,316                     | 0.7277   |  |  |  |  |
| Insurance Cost(              | 3): <b>49,188</b>             | 1.2229   |  |  |  |  |
| Taxes Cost(3):               | 75,542                        | 1.8782   |  |  |  |  |
| Home Office(3)               | : 0                           | 0.0000   |  |  |  |  |
| Replacement(38               | <b>24</b> (24): <b>72,407</b> | 0.0000   |  |  |  |  |
| Total FRVS PI                | <b>)</b> :                    | 14.9772  |  |  |  |  |

- (1) 80% Capital (\$4,157,262) amortized at 8.7063% for 20 years Principal & Interest of \$439,468 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.1484
- (2) 20% ROE (\$1,039,316) times the ROE factor (0.027600) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7277
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 30,174    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1990   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60         | Effective PBS Limitation | 1,810,440 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components   | S Cost FRVS MTA* Final Component                  |   |                            |                               |  |  |  |
| Operating  | 44.7792   | 44.7792   | 3.2705                     | 41.5087                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 82.8845<br>53.6635<br>12.6500<br>0.0000<br>0.0000 | 82.8845<br>53.6635<br>14.9772<br>0.0000<br>0.0000 | 6.0535<br>3.9193<br>1.0939 | 76.8310<br>49.7442<br>13.8833 |  |  |  |
| Supplemental Rate Add-on   |   |   |                            | \$8.6851                      |  |  |  |
| Totals   | 193.9772  | 196.3044  | 14.3372                    | 190.6523                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



198.38

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Svlvan Health Center**

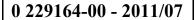
**Type of Cost Report:Prospective [3]** Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership: Private For prof | fit [1] CHOW Status based or | n this Cost Report: No Change[1] |  |
|-------------------------------------|------------------------------|----------------------------------|--|
|                                     |                              |                                  |  |

| Type of Ownership: Till acc I of pro | III [1] CIIO II Status bas | ca on this cost repo | rtt 110 Change | · ]                          |            |
|--------------------------------------|----------------------------|----------------------|----------------|------------------------------|------------|
| Provider Information                 | Cost Report (CR)           | Patien               | t Days         | Ratings                      | Days       |
| 2770 Regency Oaks Blvd.              | 01/01/2009-12/31/2009      | 9 Number of Beds     | : 60           | Superior:                    | 0          |
| Clearwater FL 33759                  | Days In CR 365             | Maximum:             | 21,900         | Standard:                    | 184        |
| County: Pinellas[52]                 | First Used: <b>2011/01</b> | Max Annualized       | <b>21,900</b>  | Conditional:                 |            |
| Region: Central[3] Area: 5           | Last Used: <b>2011/07</b>  | Total Patient:       | 20,728         | Total:                       | 184        |
| Control Private For profit [1]       | Unaudited [3]              | Medicare:            | 5,738          | Inflat                       | ion        |
| Current Class Central Small [5]      | Initial CR? False          | Medicaid:            | 4,075          | FY Index:                    | 1.19387802 |
| Class at 1/94: North Small [1]       | Medicaid Utilization       |                      | 19.65940%      | Semester Index:              | 1.26086800 |
| Operating Ex > 18 months [1]         | Occupancy:                 |                      | 94.64840%      | Cost:                        | 1.05611124 |
| Open Date: 8/30/1991                 | Statewide Low Occu         | pancy Threshold:     | 79.31440%      | Target:                      | 1.01620550 |
| Acquired Date: 8/30/1991             | Medicaid Low Occu          | pancy Threshold:     | 41.94060%      | DC FY Index:                 | 1.15950000 |
| Entered Medicaid 10/7/1991           | Low Occupancy Adj          | ustment Factor:      | 119.33318%     | DC F1 Index. DC Sem Index:   | 1.19750000 |
| Med # Active Date: 9/1/2001          | Weighted Low Occ A         | Adjustment Factor:   | 100.00000%     | DC Sem Thuex.  DC Inflation: | 1.03277275 |
| Previous Med # <b>203971</b>         |                            |                      |                |                              |            |
|                                      |                            |                      |                | PS Target:                   | 1.02315072 |
|                                      | Rate                       | Calculations         | ·              |                              |            |
| Itam Dagarintian                     | On anatin a                | Diment In Di         | Dunnam Dunnam  | POE                          | Tatala     |

|       | Rate Calculations                         |           |         |          |          |     |          |
|-------|---|-----------|---------|----------|----------|-----|----------|
| Item  | Description                               | Operating | Direct  | InDirect | Property | ROE | Totals   |
| 1     | Total Cost                                | 286,260   | 337,487 | 265,661  | 34,230   | 0   | 923,638  |
| 1a    | Audit Adjustments                         |           |         |          |          |     |          |
| 2     | Cost Per Diem                             | 70.2479   | 82.8189 | 65.1929  | 8.4000   |     | 226.6597 |
| 3     | Cost Per Diem Inflated                    | 74.1896   | 85.5331 | 68.8510  |          |     |          |
| 4     | Low Occupancy Adjustment                  |           |         |          |          |     |          |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 74.1896   | 85.5331 | 68.8510  | 8.4000   |     | 236.9737 |
| 5a    | Interim Adjustment                        |           |         |          |          |     |          |
| 5b    | Interim Adjusted Per Diem                 |           |         |          |          |     |          |
| 6     | Prior Semester: Provider Target Base      | 47.7335   |         | 53.6513  |          |     |          |
| 7     | Provider Target Rate                      | 48.8386   |         | 54.8934  |          |     |          |
| 7a    | Interim Adjustment                        |           |         |          |          |     |          |
| 7b    | Interim Adjusted Provider Target Rate     |           |         |          |          |     |          |
| 8     | Cost Based Class Ceilings                 | 56.4866   | 97.7236 | 72.5771  | 13.6500  |     |          |
| 9     | Prior Semester: Class Ceiling Target Base | 54.6049   |         | 64.3815  |          |     |          |
| 10    | Target Rate Class Ceiling                 | 55.4898   |         | 65.4248  |          |     |          |
| 10a   | New Provider Target Limitation            |           |         |          |          |     |          |
| 10b   | Base for line 10a                         |           |         |          |          |     |          |
| 11    | Lesser of 5,7,8,10, 10a                   | 48.8386   | 85.5331 | 54.8934  | 8.4000   |     | 197.6651 |
| 12/13 | Medicaid Adjustment Rate                  |           |         |          |          |     |          |
| 14    | Prospective Per Diem 11                   | 48.8386   | 85.5331 | 54.8934  | 8.4000   |     | 197.6651 |
| 15    | 11 1 10 4 11 10 7 11 10 7 11 10000        |           |         |          |          |     |          |

Provider has submitted Supplemental Schedule.





198.38

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Svlvan Health Center**

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:           | 10/7/1991 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1991/07   |
| Indexed Asset Value   | 2,388,536 |
| FRVS Base Asset:      | 1,831,800 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.029170  |
|                       |           |

| Mortgage Information                         |   |  |  |  |  |
|--|---|--|--|--|--|
| Amount: <b>3,798,444.00</b>                  |   |  |  |  |  |
| Fixed [2]                                    |   |  |  |  |  |
| False  |   |  |  |  |  |
| 9.2500                                       | <b>%</b>  |  |  |  |  |
| 10.0000                                      | <b>%</b>  |  |  |  |  |
| 9.2500                                       | <b>%</b>  |  |  |  |  |
| <b>False</b>                                 |   |  |  |  |  |
| Interest Only: False Yearly Payment: 210,008 |   |  |  |  |  |
|  | 3,798,444<br>Fixed [2]<br>False<br>9.2500<br>10.0000<br>9.2500<br>False |  |  |  |  |

| Calculation of FRVS Per Diem |                             |          |  |
|------------------------------|-----------------------------|----------|--|
|                              | Total Amount                | Per Diem |  |
| 80% Capital(1):              | 1,910,829                   | 10.6549  |  |
| 20% ROE(2):                  | 477,707                     | 0.7070   |  |
| Insurance Cost(              | (3): <b>31,138</b>          | 1.5022   |  |
| Taxes Cost(3):               | 52,029                      | 2.5101   |  |
| Home Office(3)               | ): 0                        | 0.0000   |  |
| Replacement(38               | <b>%</b> 4): <b>337,295</b> | 0.0000   |  |
| Total FRVS P                 | D:                          | 15.3742  |  |

- (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 (0.029170) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.7070
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Der | termination | Used Per Bed Standard:   | 30,530    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1991    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60          | Effective PBS Limitation | 1,831,800 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                               |  |
|--|--|---|----------------------------|-------------------------------|--|
| Components   | Cost   | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 48.8386  | 48.8386   | 3.5669                     | 45.2717                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 85.5331<br>54.8934<br>8.4000<br>0.0000<br>0.0000 | 85.5331<br>54.8934<br>15.3742<br>0.0000<br>0.0000 | 6.2469<br>4.0092<br>1.1229 | 79.2862<br>50.8842<br>14.2513 |  |
| Supplemental Rate Add-on   | 107 (671   | 201.6202  |                            | \$8.6851                      |  |
| Totals   | 197.6651   | 204.6393  | 14.9459                    | 198.3785                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



NAME OF THE PARTY 
# Florida Agency For Health Care Administration

195.44

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

| Type of Ownership: Church Non-Pr | ont [2] CHOW Status Daseu  | on this Cost Report. No Chang  | [C[1]           |            |
|----------------------------------|----------------------------|--------------------------------|-----------------|------------|
| Provider Information             | Cost Report (CR)           | Patient Days                   | Ratings         | Days       |
| 15000 Shell Point Boulevard      | 07/01/2009-06/30/2010      | Number of Beds: 219            | Superior:       | 0          |
| Ft. Myers Fl 33908               | Days In CR 365             | Maximum: <b>79,935</b>         | Standard:       | 184        |
| County: Lee[36]                  | First Used: <b>2011/07</b> | Max Annualized: 79,935         |                 |            |
| Region: South[2] Area: 8         | Last Used: <b>2011/07</b>  | Total Patient: 65,414          | Total:          | 184        |
| Control Church Non-Profit [2]    | Unaudited [3]              | Medicare: 10,653               | Inflat          | ion        |
| Current Class South Large [4]    | Initial CR? False          | Medicaid: <b>4,159</b>         | FY Index:       | 1.20667423 |
| Class at 1/94: South Large [4]   | Medicaid Utilization       | 6.35797%                       | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]     | Occupancy:                 | 81.83399%                      | Cost:           | 1.04491168 |
| Open Date: 12/1/1971             | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b> |                 | 1.01620550 |
| Acquired Date: 12/1/1971         | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b> | DC FY Index:    | 1.16650000 |
| Entered Medicaid 3/28/2001       | Low Occupancy Adjustr      | nent Factor: 103.17671%        | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 3/28/2001     | Weighted Low Occ Adju      | ustment Factor: 100.00000%     | DC Inflation:   |            |
| Previous Med #                   |                            |                                |                 | 1.02657523 |
|                                  |                            |                                | PS Target:      | 1.02315072 |
|                                  | Rate Ca                    | lculations                     |                 |            |

|       | Rate Calculations                         |           |          |          |          |     |          |
|-------|---|-----------|----------|----------|----------|-----|----------|
| Item  | Description                               | Operating | Direct   | InDirect | Property | ROE | Totals   |
| 1     | Total Cost                                | 144,227   | 429,418  | 249,735  | 169,396  | 0   | 992,776  |
| 1a    | Audit Adjustments                         |           |          |          |          |     |          |
| 2     | Cost Per Diem                             | 34.6783   | 103.2503 | 60.0469  | 40.7300  |     | 238.7055 |
| 3     | Cost Per Diem Inflated                    | 36.2358   | 105.9942 | 62.7437  |          |     |          |
| 4     | Low Occupancy Adjustment                  |           |          |          |          |     |          |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 36.2358   | 105.9942 | 62.7437  | 40.7300  |     | 245.7037 |
| 5a    | Interim Adjustment                        |           |          |          |          |     |          |
| 5b    | Interim Adjusted Per Diem                 |           |          |          |          |     |          |
| 6     | Prior Semester: Provider Target Base      | 46.9228   |          | 72.8402  |          |     |          |
| 7     | Provider Target Rate                      | 48.0091   |          | 74.5265  |          |     |          |
| 7a    | Interim Adjustment                        |           |          |          |          |     |          |
| 7b    | Interim Adjusted Provider Target Rate     |           |          |          |          |     |          |
| 8     | Cost Based Class Ceilings                 | 51.5193   | 97.3713  | 64.0999  | 13.6500  |     |          |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378   |          | 56.8989  |          |     |          |
| 10    | Target Rate Class Ceiling                 | 51.1535   |          | 57.8210  |          |     |          |
| 10a   | New Provider Target Limitation            |           |          |          |          |     |          |
| 10b   | Base for line 10a                         |           |          |          |          |     |          |
| 11    | Lesser of 5,7,8,10, 10a                   | 36.2358   | 97.3713  | 57.8210  | 13.6500  |     | 205.0781 |
| 12/13 | Medicaid Adjustment Rate                  |           |          |          |          |     |          |
| 14    | Prospective Per Diem 11                   | 36.2358   | 97.3713  | 57.8210  | 13.6500  |     | 205.0781 |
| 15    | 11 1 10 4 1 1 1 1 0 7/1/2000              |           |          |          |          |     |          |





195.44

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Shell Point Village Retirement Community**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 3/28/2001 |
|----------------------|-----------|
| Year of Phase-In/Ful | 11:       |
| RS to Start Calcs:   | 1971/07   |
| Indexed Asset Value  | 3,666,338 |
| FRVS Base Asset:     | 0         |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage Information         |           |  |  |  |  |
|------------------------------|-----------|--|--|--|--|
| Amount: <b>32,441,914.00</b> |           |  |  |  |  |
| Type:                        | Fixed [2] |  |  |  |  |
| < 60% of Base:               | False     |  |  |  |  |
| Interest Rate:               | 5.5300 %  |  |  |  |  |
| Chase Rate:                  | 6.8692 %  |  |  |  |  |
| Amortization Rate:           | 5.5300 %  |  |  |  |  |
| Interest Only:               | False     |  |  |  |  |
| Yearly Payment:              | 242,710   |  |  |  |  |

| Calculation of FRVS Per Diem |                       |          |  |  |
|------------------------------|-----------------------|----------|--|--|
|                              | Total Amount          | Per Diem |  |  |
| 80% Capital(1):              | 2,933,070             | 3.3737   |  |  |
| 20% ROE(2):                  | 733,268               | 0.3217   |  |  |
| Insurance Cost(              | 3): <b>368,857</b>    | 5.6388   |  |  |
| Taxes Cost(3):               | 46,051                | 0.7040   |  |  |
| Home Office(3)               | ): <b>0</b>           | 0.0000   |  |  |
| Replacement(38               | <b>§</b> 4): <b>0</b> | 0.0000   |  |  |
| Total FRVS P                 | D:                    | 10.0382  |  |  |

- (1) 80% Capital (\$2,933,070) amortized at 5.5300% for 20 years Principal & Interest of \$242,710 divided by annual available days (79,935) divided by Occup. Adj. (0.9000) = \$3.3737
- (2) 20% ROE (\$733,268) times the ROE factor (0.031560) divided by annual available days (79,935) divided by Occup. Adj. (0.9000) = \$0.3217
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 10,261    |
|---------------------|-------------|--------------------------|-----------|
| Comparison Date:    | 7/1/1971    | Current RS PBS:          | 49,593    |
| Comparison Bed      | 180         | Effective PBS Limitation | 1,846,980 |

| Comparison of Reimbursement under Cost vs. FRVS                          |   |   |                            |                              |  |  |  |  |
|--|---|---|----------------------------|------------------------------|--|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |   |                            |                              |  |  |  |  |
| Operating  | 36.2358   | 36.2358   | 2.6465                     | 33.5893                      |  |  |  |  |
| Patient Care    Direct Care    Indirect Care Property ROE ROE Adjustment | 97.3713<br>57.8210<br>13.6500<br>0.0000<br>0.0000 | 97.3713<br>57.8210<br>10.0382<br>0.0000<br>0.0000 | 7.1115<br>4.2230<br>0.7331 | 90.2598<br>53.5980<br>9.3051 |  |  |  |  |
| Supplemental Rate Add-on   |   |   |                            | \$8.6851                     |  |  |  |  |
| Totals   | 205.0781  | 201.4663  | 14.7141                    | 195.4373                     |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





186.63

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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 Da         | ıys      | Ratings         | Days       |
|--------------------------------|----------------------------|--------------------|----------|-----------------|------------|
| 1 LBJ Sr. Drive                | 08/01/2009-07/31/2010      | Number of Beds:    | 120      | Superior:       | 0          |
| Ft. Walton Beach FL 32548      | Days In CR 365             | Maximum:           | 43,800   | Standard:       | 184        |
| County: Okaloosa[46]           | First Used: <b>2011/07</b> | Max Annualized:    | 43,800   | Conditional:    | 0          |
| Region: North [1] Area: 1      | Last Used: <b>2011/07</b>  | Total Patient:     | 34,920   | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:          | 6,302    | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid:          | 21,727   | FY Index:       | 1.20943572 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 6                  | 2.21936% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 7                  | 9.72603% | Cost:           | 1.04252585 |
| Open Date: 8/1/1960            | Statewide Low Occupan      | cy Threshold: 7    | 9.31440% | Target:         | 1.01620550 |
| Acquired Date: <b>8/1/1960</b> | Medicaid Low Occupan       | cy Threshold: 4    | 1.94060% | DC FY Index:    | 1.16783181 |
| Entered Medicaid 3/1/1982      | Low Occupancy Adjusti      | ment Factor: 10    | 0.51898% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 2/1/2001    | Weighted Low Occ Adju      | ustment Factor: 10 | 0.00000% | DC Inflation:   | 1.02540451 |
| Previous Med # <b>211141</b>   |                            |                    |          |                 |            |
|                                |                            |                    |          | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                  |                     |                    |          |     |           |
|-------|---|------------------|---------------------|--------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect           | Property | ROE | Totals    |
| 1     | Total Cost                                | 774,866          | 1,663,306           | 848,891            | 437,582  | 0   | 3,724,645 |
| 1a    | Audit Adjustments                         |                  |                     |                    |          |     |           |
| 2     | Cost Per Diem                             | 35.6637          | 76.5548             | 39.0708            | 20.1400  |     | 171.4293  |
| 3     | Cost Per Diem Inflated                    | 37.1803          | 78.4996             | 40.7323            |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                    |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 37.1803          | 78.4996             | 40.7323            | 20.1400  |     | 176.5522  |
| 5a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                    |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 37.5133          |                     | 44.2723            |          |     |           |
| 7     | Provider Target Rate                      | 38.3818          |                     | 45.2972            |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                    |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089            | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956            |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625            |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                    |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                    |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 37.1803          | 78.4996             | 40.7323            | 13.6500  |     | 170.0622  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.0791              | 0.5599             |          |     |           |
| 14    | Prospective Per Diem 11                   | 37.1803          | 79.5787             | 41.2922            | 13.6500  |     | 171.7012  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | t applied after 7/ | 1/2002   |     |           |





186.63

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Parthenon Healthcare of Ft. Walton

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:          | 12/8/1987 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1971/07   |
| Indexed Asset Value  | 4,982,940 |
| FRVS Base Asset:     | 2,711,737 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031040  |
|                      |           |

| Mortgage Information        |              |          |  |  |  |  |
|-----------------------------|--------------|----------|--|--|--|--|
| Amount: <b>2,880,000.00</b> |              |          |  |  |  |  |
| Type:                       | Variable [3] |          |  |  |  |  |
| < 60% of Base:              | False        |          |  |  |  |  |
| Interest Rate:              | 11.5000      | <b>%</b> |  |  |  |  |
| Chase Rate:                 | 8.5000       | <b>%</b> |  |  |  |  |
| Amortization Rate:          | 10.5000      | <b>%</b> |  |  |  |  |
| Interest Only:              | False        |          |  |  |  |  |
| Yearly Payment:             | 477,587      |          |  |  |  |  |

| Calculation of FRVS Per Diem |             |          |  |  |
|------------------------------|-------------|----------|--|--|
| T                            | otal Amount | Per Diem |  |  |
| 80% Capital(1):              | 3,986,352   | 12.1153  |  |  |
| 20% ROE(2):                  | 996,588     | 0.7847   |  |  |
| Insurance Cost(3)            | 47,747      | 1.3673   |  |  |
| Taxes Cost(3):               | 25,571      | 0.7323   |  |  |
| Home Office(3):              | 11,802      | 0.3380   |  |  |
| Replacement(3&4              | 28,466      | 0.0000   |  |  |
| Total FRVS PD:               |             | 15.3376  |  |  |

- (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 (0.031040) divided by annual available days (43,800) 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 Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |
|--|---|---|----------------------------|-------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |
| Operating  | 37.1803   | 37.1803   | 2.7155                     | 34.4648                       |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 79.5787<br>41.2922<br>13.6500<br>0.0000<br>0.0000 | 79.5787<br>41.2922<br>15.3376<br>0.0000<br>0.0000 | 5.8121<br>3.0158<br>1.1202 | 73.7666<br>38.2764<br>14.2174 |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 171 7012  | 172 2000  | 12.6(26                    | \$17.2183<br>\$8.6851         |
| Totals   | 171.7012  | 173.3888  | 12.6636                    | 186.6286                      |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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## Florida Agency For Health Care Administration

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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 D         |           | Ratings         | Days       |
|--------------------------------|----------------------------|-------------------|-----------|-----------------|------------|
| 1311 SW 16th Street            | 09/01/2009-08/31/2010      | Number of Beds:   | 180       | Superior:       | 0          |
| Gainesville FL 32608           | Days In CR 365             | Maximum:          | 65,700    | Standard:       | 184        |
| County: Alachua[1]             | First Used: <b>2011/07</b> | Max Annualized:   | 65,700    | Conditional:    | 0          |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>  | Total Patient:    | 56,987    | Total:          | 184        |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare:         | 9,800     | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid:         | 39,809    | FY Index:       | 1.21220353 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 1                 | 69.85628% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 |                   | 86.73820% | Cost:           | 1.04014546 |
| Open Date: 7/1/1983            | Statewide Low Occupan      | cy Threshold:     | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: <b>7/1/1983</b> | Medicaid Low Occupand      | cy Threshold:     | 41.94060% | DC FY Index:    | 1.16916514 |
| Entered Medicaid 7/1/1983      | Low Occupancy Adjustr      | ment Factor: 1    | 09.35997% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 3/7/2001    | Weighted Low Occ Adju      | ustment Factor: 1 | 00.00000% | DC Inflation:   | 1.02423512 |
| Previous Med # 212776          |                            |                   |           |                 |            |
|                                |                            |                   |           | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,602,926        | 3,146,806           | 1,625,252           | 971,340  | 0   | 7,346,324 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 40.2654          | 79.0476             | 40.8262             | 24.4000  |     | 184.5392  |
| 3     | Cost Per Diem Inflated                    | 41.8819          | 80.9633             | 42.4652             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 41.8819          | 80.9633             | 42.4652             | 24.4000  |     | 189.7104  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 44.8048          |                     | 44.2723             |          |     |           |
| 7     | Provider Target Rate                      | 45.8421          |                     | 45.2972             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 41.8819          | 80.9633             | 42.4652             | 13.6500  |     | 178.9604  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.8086              | 0.9486              |          |     |           |
| 14    | Prospective Per Diem 11                   | 41.8819          | 82.7719             | 43.4138             | 13.6500  |     | 181.7176  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Gainesville Health Care Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1983/07   |
| Indexed Asset Value  | 8,631,970 |
| FRVS Base Asset:     | 5,130,000 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.030420  |
|                      |           |

| Mortgage Int       | formation    |
|--------------------|--------------|
| Amount:            | 7,400,000.00 |
| Type:              | Fixed [2]    |
| < 60% of Base:     | False        |
| Interest Rate:     | 15.1230 %    |
| Chase Rate:        | 13.0000 %    |
| Amortization Rate: | 15.0000 %    |
| Interest Only:     | False        |
| Yearly Payment:    | 1,091,183    |
| Yearly Payment:    | 1,091,183    |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |
|-----------------|------------------------------|----------|--|--|
|                 | Total Amount                 | Per Diem |  |  |
| 80% Capital(1): | 6,905,576                    | 18.4540  |  |  |
| 20% ROE(2):     | 1,726,394                    | 0.8882   |  |  |
| Insurance Cost( | 3): <b>1,803</b>             | 0.0316   |  |  |
| Taxes Cost(3):  | 93,987                       | 1.6493   |  |  |
| Home Office(3)  | 1,386                        | 0.0243   |  |  |
| Replacement(38  | £4): <b>34,572</b>           | 0.0000   |  |  |
| Total FRVS PI   | ):                           | 21.0474  |  |  |

- (1) 80% Capital (\$6,905,576) amortized at 15.0000% for 20 years Principal & Interest of \$1,091,183 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$18.4540
- (2) 20% ROE (\$1,726,394) times the ROE factor (0.030420) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.8882
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 180         | Effective PBS Limitation | 5,130,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 41.8819   | 41.8819   | 3.0589                     | 38.8230                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 82.7719<br>43.4138<br>13.6500<br>0.0000<br>0.0000 | 82.7719<br>43.4138<br>21.0474<br>0.0000<br>0.0000 | 6.0453<br>3.1707<br>1.5372 | 76.7266<br>40.2431<br>19.5102 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 101 717   | 100 1170  | 40.0404                    | \$17.3969<br>\$8.6851         |  |
| Totals   | 181.7176  | 189.1150  | 13.8121                    | 201.3849                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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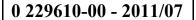
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 Da         | ays              | Ratings         | Days       |
|--------------------------------|----------------------------|--------------------|------------------|-----------------|------------|
| 5430 Linton Blvd               | 04/01/2010-03/31/2011      | Number of Beds:    | 120              | Superior:       | 0          |
| DelRay Beach FL 33484          | Days In CR 365             | Maximum:           | 43,800           | Standard:       | 184        |
| County: Palm Beach[50]         | First Used: <b>2011/07</b> | Max Annualized:    | 43,800           | Conditional:    | 0          |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient:     | 41,967           | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:          | 18,553           | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid:          | 18,277           | FY Index:       | 1.22587622 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 4                  | 13.55089%        | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 9                  | <b>95.81507%</b> | Cost:           | 1.02854430 |
| Open Date: 9/1/1984            | Statewide Low Occupan      | cy Threshold: 7    | 79.31440%        | Target:         | 1.01620550 |
| Acquired Date: 9/1/1984        | Medicaid Low Occupand      | cy Threshold: 4    | 11.94060%        | DC FY Index:    | 1.17650000 |
| Entered Medicaid 9/1/1984      | Low Occupancy Adjustr      | ment Factor: 12    | 20.80413%        | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 9/20/2001   | Weighted Low Occ Adju      | ustment Factor: 10 | 00.00000%        | DC Inflation:   | 1.01784955 |
| Previous Med # <b>208124</b>   |                            |                    |                  |                 |            |
|                                |                            |                    |                  | PS Target:      | 1.02315072 |

|       | Rate Calculations   |           |           |           |          |     |           |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost  | 764,108   | 1,500,074 | 1,097,435 | 519,615  | 0   | 3,881,232 |
| 1a    | Audit Adjustments   |           |           |           |          |     |           |
| 2     | Cost Per Diem   | 41.8071   | 82.0744   | 60.0446   | 28.4300  |     | 212.3561  |
| 3     | Cost Per Diem Inflated  | 43.0005   | 83.5394   | 61.7585   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 43.0005   | 83.5394   | 61.7585   | 28.4300  |     | 216.7284  |
| 5a    | Interim Adjustment  |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 40.8719   |           | 48.4829   |          |     |           |
| 7     | Provider Target Rate  | 41.8181   |           | 49.6053   |          |     |           |
| 7a    | Interim Adjustment  |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings   | 51.5193   | 97.3713   | 64.0999   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 50.3378   |           | 56.8989   |          |     |           |
| 10    | Target Rate Class Ceiling   | 51.1535   |           | 57.8210   |          |     |           |
| 10a   | New Provider Target Limitation  |           |           |           |          |     |           |
| 10b   | Base for line 10a   |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 41.8181   | 83.5394   | 49.6053   | 13.6500  |     | 188.6128  |
| 12/13 | Medicaid Adjustment Rate  |           |           |           |          |     |           |
| 14    | Prospective Per Diem 11   | 41.8181   | 83.5394   | 49.6053   | 13.6500  |     | 188.6128  |
| 15    | Inflated Usual & Customary Charge  Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## Lake View Care Center at Delrav

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 9/1/2000  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1984/07   |
| Indexed Asset Value   | 5,609,468 |
| FRVS Base Asset:      | 3,420,000 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.026770  |
|                       |           |

| Mortgage Information        |              |          |  |  |
|-----------------------------|--------------|----------|--|--|
| Amount: <b>3,596,000.00</b> |              |          |  |  |
| Type:                       | Fixed [2]    |          |  |  |
| < 60% of Base:              | False        |          |  |  |
| Interest Rate:              | 12.7500      | <b>%</b> |  |  |
| Chase Rate:                 | 13.0000      | <b>%</b> |  |  |
| Amortization Rate:          | 12.7500      | <b>%</b> |  |  |
| Interest Only:              | <b>False</b> |          |  |  |
| Yearly Payment:             | 621,3        | 338      |  |  |

| Calculation of FRVS Per Diem |                   |          |  |  |
|------------------------------|-------------------|----------|--|--|
| To                           | otal Amount       | Per Diem |  |  |
| 80% Capital(1):              | 4,487,574         | 15.7620  |  |  |
| 20% ROE(2):                  | 1,121,894         | 0.7619   |  |  |
| Insurance Cost(3):           | 58,003            | 1.3821   |  |  |
| Taxes Cost(3):               | 95,616            | 2.2784   |  |  |
| Home Office(3):              | 0                 | 0.0000   |  |  |
| Replacement(3&4              | ): <b>122,073</b> | 0.0000   |  |  |
| Total FRVS PD:               |                   | 20.1844  |  |  |

- (1) 80% Capital (\$4,487,574) amortized at 12.7500% for 20 years Principal & Interest of \$621,338 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$15.7620
- (2) 20% ROE (\$1,121,894) times the ROE factor (0.026770) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7619
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS   |  |   |   |   |  |  |
|---|--|---|---|---|--|--|
| Cost  | FRVS MTA* Final Component                                  |   |   |   |  |  |
| 41.8181   | 41.8181  | 3.0542  | 38.7639   |   |  |  |
| 83.5394<br>49.6053<br>13.6500<br>0.0000<br>0.0000 | 83.5394<br>49.6053<br>20.1844<br>0.0000<br>0.0000          | 6.1013<br>3.6229<br>1.4742  | 77.4381<br>45.9824<br>18.7102   |   |  |  |
| 100 7130  | 105 1472   | 14.2526   | \$11.7218<br>\$8.6851   |   |  |  |
|   | Cost<br>41.8181<br>83.5394<br>49.6053<br>13.6500<br>0.0000 | Cost         FRVS           41.8181         41.8181           83.5394         83.5394           49.6053         49.6053           13.6500         20.1844           0.0000         0.0000           0.0000         0.0000 | Cost         FRVS         MTA*           41.8181         41.8181         3.0542           83.5394         83.5394         6.1013           49.6053         49.6053         3.6229           13.6500         20.1844         1.4742           0.0000         0.0000         0.0000           0.0000         0.0000 | Cost         FRVS         MTA*         Final Component           41.8181         41.8181         3.0542         38.7639           83.5394         83.5394         6.1013         77.4381           49.6053         49.6053         3.6229         45.9824           13.6500         20.1844         1.4742         18.7102           0.0000         0.0000         0.0000         \$11.7218           \$8.6851         \$8.6851 |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





206.84

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]     |
|--|---|
| 1, pe of 0, ,, nership, 111, acc 1 of profit [1] | CITO II SURVEY SUSPEN OF THIS COST TEPOTO I TO CHANGE I |

| Provider Information           | Cost Report (CR)           | Patient Days                      | Ratings Days          |        |  |
|--------------------------------|----------------------------|-----------------------------------|-----------------------|--------|--|
| 9945 Central Park Blvd         | 04/01/2009-03/31/2010      | Number of Beds: 120               | Superior:             | )      |  |
| Boca Raton FL 33428            | Days In CR 365             | Maximum: 43,800                   | Standard: 184         | 4      |  |
| County: Palm Beach[50]         | First Used: <b>2010/07</b> | Max Annualized: 43,800            | Conditional.          | 0      |  |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient: 40,551             | Total: 18             | 4      |  |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>7,200</b>            | Inflation             |        |  |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: <b>26,892</b>           | FY Index: 1.198       | 77414  |  |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 66.31649%                         | Semester Index: 1.260 | 86800  |  |
| Operating Ex > 18 months [1]   | Occupancy:                 | 92.58219%                         |                       | 79780  |  |
| Open Date: 12/14/1989          | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    |                       | 20550  |  |
| Acquired Date: 12/14/1989      | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> %   |                       | 00000  |  |
| Entered Medicaid 10/1/1990     | Low Occupancy Adjustn      | ment Factor: 116.72809%           | _ 0 _ 1 _ 11100       | 50000  |  |
| Med # Active Date: 9/20/2001   | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | 2,12,7                |        |  |
| Previous Med # <b>201413</b>   |                            |                                   | 1.02                  | 066466 |  |
|                                |                            |                                   | PS Target: 1.023      | 315072 |  |
| Rate Calculations              |                            |                                   |                       |        |  |

| Rate Cal | lcu. | iati | ons |
|----------|------|------|-----|
|----------|------|------|-----|

|       |   |                 | 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             | 16.8900  |     | 189.2072  |
| 3     | Cost Per Diem Inflated                    | 41.6420         | 81.7806             | 56.0623             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 41.6420         | 81.7806             | 56.0623             | 16.8900  |     | 196.3749  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 40.6616         |                     | 50.5614             |          |     |           |
| 7     | Provider Target Rate                      | 41.6029         |                     | 51.7319             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193         | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378         |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535         |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 41.6029         | 81.7806             | 51.7319             | 13.6500  |     | 188.7654  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 1.5012              | 0.9496              |          |     |           |
| 14    | Prospective Per Diem 11                   | 41.6029         | 83.2818             | 52.6815             | 13.6500  |     | 191.2162  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





206.84

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

Menorah House

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1990 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1989/07   |
| Indexed Asset Value  | 5,872,734 |
| FRVS Base Asset:     | 3,578,520 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.030830  |
|                      |           |

| Mortgage Information        |         |          |  |  |  |
|-----------------------------|---------|----------|--|--|--|
| Amount: <b>3,900,000.00</b> |         |          |  |  |  |
| Type: Fixed [2]             |         |          |  |  |  |
| < 60% of Base:              | False   |          |  |  |  |
| Interest Rate:              | 15.0000 | <b>%</b> |  |  |  |
| Chase Rate:                 | 6.5000  | <b>%</b> |  |  |  |
| Amortization Rate:          | 9.5000  | <b>%</b> |  |  |  |
| Interest Only:              | False   |          |  |  |  |
| Yearly Payment:             | 525,5   | 519      |  |  |  |

| Calculation of FRVS Per Diem |               |          |  |  |
|------------------------------|---------------|----------|--|--|
| Т                            | otal Amount   | Per Diem |  |  |
| 80% Capital(1):              | 4,698,187     | 13.3313  |  |  |
| 20% ROE(2):                  | 1,174,547     | 0.9186   |  |  |
| Insurance Cost(3)            | 52,256        | 1.2886   |  |  |
| Taxes Cost(3):               | 81,920        | 2.0202   |  |  |
| Home Office(3):              | 0             | 0.0000   |  |  |
| Replacement(3&4              | <b>87,816</b> | 0.0000   |  |  |
| Total FRVS PD:               |               | 17.5587  |  |  |

- (1) 80% Capital (\$4,698,187) amortized at 9.5000% for 20 years Principal & Interest of \$525,519 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.3313
- (2) 20% ROE (\$1,174,547) times the ROE factor (0.030830) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9186
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 29,821    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1989   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 3,578,520 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |  |
| Operating  | 41.6029   | 41.6029   | 3.0385                     | 38.5644                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 83.2818<br>52.6815<br>13.6500<br>0.0000<br>0.0000 | 83.2818<br>52.6815<br>17.5587<br>0.0000<br>0.0000 | 6.0825<br>3.8476<br>1.2824 | 77.1993<br>48.8339<br>16.2763 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.2796<br>\$8.6851         |  |  |
| Totals   | 191.2162  | 195.1249  | 14.2510                    | 206.8386                      |  |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|



Med # Active Date:

Previous Med #

# Florida Agency For Health Care Administration

218.36

1.26086800

1.04491168

1.01620550

1.16650000

1.19750000

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Alexander Nininger State Veterans 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** Superior: 07/01/2009-06/30/2010 Number of Beds: 120 8401 West Cypress Drive 184 43,800 Standard: 365 Pembroke Pines Fl 33025 Days In CR Maximum: 0 Conditional: County: **Broward[6]** First Used: 2011/07 Max Annualized: 43,800 184 Total: Region: South[2] Area: 10 Last Used: 2011/07 Total Patient: 40,673 Control Government Non-Prof 3,826 Unaudited [3] Medicare: Inflation **False** 16,465 Current Class South Large [4] Initial CR? Medicaid: FY Index: 1.20667423

Class at 1/94: South Large [4] Medicaid Utilization 40.48140% 92.86073% Operating Ex > 18 months [1] Occupancy: Open Date: 6/18/2001 Statewide Low Occupancy Threshold: 79.31440% Acquired Date: 6/18/2001 Medicaid Low Occupancy Threshold: 41.94060% 9/6/2001 **Entered Medicaid** 

117.07928% Low Occupancy Adjustment Factor: 100.00000% Weighted Low Occ Adjustment Factor:

DC Inflation: 1.02657523 **PS Target:** 1.02315072

Semester Index:

DC FY Index:

DC Sem Index:

Cost:

Target:

|       | L   | I                | Rate Calculations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 723,897          | 1,664,230           | 841,658             | 286,491  | 0   | 3,516,276 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 43.9658          | 101.0768            | 51.1180             | 17.4000  |     | 213.5606  |
| 3     | Cost Per Diem Inflated                    | 45.9404          | 103.7629            | 53.4138             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 45.9404          | 103.7629            | 53.4138             | 17.4000  |     | 220.5171  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 54.6058          |                     | 55.2773             |          |     |           |
| 7     | Provider Target Rate                      | 55.8700          |                     | 56.5570             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 45.9404          | 97.3713             | 53.4138             | 13.6500  |     | 210.3755  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 45.9404          | 97.3713             | 53.4138             | 13.6500  |     | 210.3755  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | nary Limitations no | t applied after 7/2 | 1/2002   |     |           |

Provider has submitted Supplemental Schedule.

9/6/2001





218.36

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Alexander Nininger State Veterans Nursing Home**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 9/6/2001  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 2001/01   |
| Indexed Asset Value    | 5,292,774 |
| FRVS Base Asset:       | 0         |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031560  |
|                        |           |

| Mortgage Information |          |          |  |  |  |  |
|----------------------|----------|----------|--|--|--|--|
| Amount: 0.00         |          |          |  |  |  |  |
| Type:                | None [1] |          |  |  |  |  |
| < 60% of Base:       | True     |          |  |  |  |  |
| Interest Rate:       | 6.5000   | <b>%</b> |  |  |  |  |
| Chase Rate:          | 6.5000   | <b>%</b> |  |  |  |  |
| Amortization Rate:   | 6.5000   | <b>%</b> |  |  |  |  |
| Interest Only:       | True     |          |  |  |  |  |
| Yearly Payment:      | 272      | ,081     |  |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Tot                          | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 4,234,219 | 6.9021   |  |  |  |
| 20% ROE(2):                  | 1,058,555 | 0.8475   |  |  |  |
| Insurance Cost(3):           | 8,439     | 0.2075   |  |  |  |
| Taxes Cost(3):               | 0         | 0.0000   |  |  |  |
| Home Office(3):              | 39,770    | 0.9778   |  |  |  |
| Replacement(3&4):            | 25,677    | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 8.9349   |  |  |  |

- (1) 80% Capital (\$4,234,219) amortized at 6.5000% for 20 years Interest of \$272,081 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.9021
- (2) 20% ROE (\$1,058,555) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8475
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 40,292    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/2000    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120         | Effective PBS Limitation | 4,835,040 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                                   |  |  |
|--|---|--|----------------------------|-----------------------------------|--|--|
| Components Cost FRVS MTA* Final Component                          |   |  |                            |                                   |  |  |
| Operating  | 45.9404   | 45.9404  | 3.3553                     | 42.5851                           |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 97.3713<br>53.4138<br>13.6500<br>0.0000<br>0.0000 | 97.3713<br>53.4138<br>8.9349<br>0.0000<br>0.0000 | 7.1115<br>3.9011<br>0.6526 | 90.2598<br>49.5127<br>8.2823      |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 210.3755  | 205.6604   | 15.0205                    | \$19.0336<br>\$8.6851<br>218.3586 |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





226.51

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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)                                | Pat               | ient Days           | Ratings         | Days       |
| 8785 NW 32 AVE  | 09/01/2009-08/31/2010                           | Number of B       | eds: 120            | Superior:       | 0          |
| Miami FL 33147  | Days In CR 365                                  | Maximum:          | 43,800              | Standard:       | 184        |
| County: Dade[13]  | First Used: <b>2011/07</b>                      | Max Annuali       | zed: <b>43,800</b>  | Conditional:    |            |
| Region: South[2] Area: 11   | Last Used: <b>2011/07</b>                       | Total Patient:    | 36,363              | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]                                   | Medicare:         | 12,084              | Inflat          | tion       |
| Current Class South Large [4]   | Initial CR? False                               | Medicaid:         | 22,859              | FY Index:       | 1.21220353 |
| Class at 1/94: South Large [4]  | Medicaid Utilization                            |                   | 62.86335%           | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]  | Occupancy:                                      |                   | 83.02055%           | Cost:           | 1.04014546 |
| Open Date: 3/20/1985  | Statewide Low Occu                              | pancy Threshold:  | 79.31440%           | Target:         | 1.01620550 |
| Acquired Date: 3/20/1985  | Medicaid Low Occup                              | cancy Threshold:  | 41.94060%           | DC FY Index:    | 1.16916514 |
| Entered Medicaid 3/20/1985  | Low Occupancy Adj                               | ustment Factor:   | 104.67273%          | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 2/25/2000  | Weighted Low Occ A                              | Adjustment Factor | 100.00000%          | DC Inflation:   | 1.02423512 |
| Previous Med # 210722   |   |                   |                     |                 |            |
|   |   |                   |                     | PS Target:      | 1.02315072 |
|   | Rate  | Calculations      |                     |                 |            |
| Item Description  | Operating                                       | Direct I          | nDirect Prope       | rty ROE         | Totals     |
| 1 Total Cost  | 1,129,185 2,168,661 1,367,042 372,145 0 5,037,0 |                   |                     |                 |            |
| 1a Audit Adjustments  |   |                   |                     |                 |            |
| 2 Cost Per Diem   | 49.3978   | 94.8712           | 59.8032 <b>16.2</b> | 800             | 220.3522   |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,129,185       | 2,168,661           | 1,367,042           | 372,145  | 0   | 5,037,033 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 49.3978         | 94.8712             | 59.8032             | 16.2800  |     | 220.3522  |
| 3     | Cost Per Diem Inflated                    | 51.3809         | 97.1704             | 62.2040             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 51.3809         | 97.1704             | 62.2040             | 16.2800  |     | 227.0353  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 53.6546         |                     | 58.6828             |          |     |           |
| 7     | Provider Target Rate                      | 54.8967         |                     | 60.0413             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193         | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378         |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535         |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 51.1535         | 97.1704             | 57.8210             | 13.6500  |     | 219.7949  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 1.4062              | 0.8367              |          |     |           |
| 14    | Prospective Per Diem 11                   | 51.1535         | 98.5766             | 58.6577             | 13.6500  |     | 222.0378  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





226.51

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### HIALEAH SHORES NURSING AND REHAB CE

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 2/1/1993  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1985/01   |
| Indexed Asset Value    | 2,985,940 |
| FRVS Base Asset:       | 1,751,491 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.030420  |
|                        |           |

| Mortgage Information |           |          |  |
|----------------------|-----------|----------|--|
| Amount: 2,375,000.00 |           |          |  |
| Type:                | Fixed [2] |          |  |
| < 60% of Base:       | False     |          |  |
| Interest Rate:       | 15.0000   | <b>%</b> |  |
| Chase Rate:          | 9.5000    | <b>%</b> |  |
| Amortization Rate:   | 12.5000   | <b>%</b> |  |
| Interest Only:       | False     |          |  |
| Yearly Payment:      | 325,6     | 575      |  |
| r early Payment:     | 325,0     | )/3      |  |

| Calculation of FRVS Per Diem |                            |          |  |  |
|------------------------------|----------------------------|----------|--|--|
|                              | Total Amount               | Per Diem |  |  |
| 80% Capital(1):              | 2,388,752                  | 8.2617   |  |  |
| 20% ROE(2):                  | 597,188                    | 0.4608   |  |  |
| Insurance Cost(              | 3): <b>39,260</b>          | 1.0797   |  |  |
| Taxes Cost(3):               | 45,634                     | 1.2550   |  |  |
| Home Office(3)               | : 14,805                   | 0.4071   |  |  |
| Replacement(38               | <b>§</b> 4): <b>55,621</b> | 0.0000   |  |  |
| Total FRVS Pl                | D:                         | 11.4643  |  |  |

- (1) 80% Capital (\$2,388,752) amortized at 12.5000% for 20 years Principal & Interest of \$325,675 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.2617
- (2) 20% ROE (\$597,188) times the ROE factor (0.030420) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4608
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost FRVS MTA* Final Component                    |   |                            |                               |  |  |
| Operating  | 51.1535   | 51.1535   | 3.7360                     | 47.4175                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 98.5766<br>58.6577<br>13.6500<br>0.0000<br>0.0000 | 98.5766<br>58.6577<br>11.4643<br>0.0000<br>0.0000 | 7.1996<br>4.2841<br>0.8373 | 91.3770<br>54.3736<br>10.6270 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$14.0280<br>\$8.6851         |  |  |
| Totals   | 222.0378  | 219.8521  | 16.0570                    | 226.5082                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





177.49

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Parthenon Healthcare of Blountstown**

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

| Provider Information           | Cost Report (CR)           | Patient Days          |        | Ratings         | Days       |
|--------------------------------|----------------------------|-----------------------|--------|-----------------|------------|
| 17884 N.E. Crozier Street      | 08/01/2009-07/31/2010      | Number of Beds: 1     | 150    | Superior:       | 0          |
| Blountstown FL 32424           | Days In CR 365             | Maximum:              | 54,750 | Standard:       | 184        |
| County: Calhoun[7]             | First Used: <b>2011/07</b> | Max Annualized:       | 54,750 | Conditional:    | 0          |
| Region: North [1] Area: 2      | Last Used: <b>2011/07</b>  | Total Patient:        | 43,713 | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:             | 3,056  | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid:             | 34,839 | FY Index:       | 1.20943572 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 79.0                  | 69940% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 79.3                  | 84110% | Cost:           | 1.04252585 |
| Open Date: 5/1/1974            | Statewide Low Occupan      | cy Threshold: 79      | 31440% | Target:         | 1.01620550 |
| Acquired Date: 5/1/1974        | Medicaid Low Occupan       | cy Threshold: 41.9    | 94060% | DC FY Index:    | 1.16783181 |
| Entered Medicaid 12/1/1980     | Low Occupancy Adjusti      | ment Factor: 100.0    | 66406% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 2/1/2001    | Weighted Low Occ Adju      | ustment Factor: 100.0 | 00000% | DC Inflation:   | 1.02540451 |
| Previous Med # <b>213411</b>   |                            |                       |        |                 |            |
|                                |                            |                       |        | PS Target:      | 1.02315072 |

|       |   | ]         | Rate Calculations |           | <b>'</b> |     |           |
|-------|---|-----------|-------------------|-----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct            | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,204,152 | 2,453,087         | 1,222,305 | 572,056  | 0   | 5,451,600 |
| 1a    | Audit Adjustments                         |           |                   |           |          |     |           |
| 2     | Cost Per Diem                             | 34.5633   | 70.4121           | 35.0844   | 16.4200  |     | 156.4798  |
| 3     | Cost Per Diem Inflated                    | 36.0331   | 72.2009           | 36.5764   |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |                   |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 36.0331   | 72.2009           | 36.5764   | 16.4200  |     | 161.2304  |
| 5a    | Interim Adjustment                        |           |                   |           |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |                   |           |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 37.9470   |                   | 44.2723   |          |     |           |
| 7     | Provider Target Rate                      | 38.8255   |                   | 45.2972   |          |     |           |
| 7a    | Interim Adjustment                        |           |                   |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |                   |           |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573   | 95.2206           | 58.5089   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463   |                   | 53.4956   |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795   |                   | 54.3625   |          |     |           |
| 10a   | New Provider Target Limitation            |           |                   |           |          |     |           |
| 10b   | Base for line 10a                         |           |                   |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 36.0331   | 72.2009           | 36.5764   | 13.6500  |     | 158.4604  |
| 12/13 | Medicaid Adjustment Rate                  |           | 2.4124            | 1.2221    |          |     |           |
| 14    | Prospective Per Diem 11                   | 36.0331   | 74.6133           | 37.7985   | 13.6500  |     | 162.0949  |
| 15    | 11 1 10 4 11 10 4 11 1 0 7/1/2022         |           |                   |           |          |     |           |





177.49

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Parthenon Healthcare of Blountstown**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 1/1/1987  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1974/01   |
| Indexed Asset Value   | 4,729,745 |
| FRVS Base Asset:      | 2,082,681 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031040  |
|                       |           |

| Mortgage Information |           |          |  |  |
|----------------------|-----------|----------|--|--|
| Mortgage in          | iormation |          |  |  |
| Amount:              |           | 0.00     |  |  |
| Type:                | None [1]  |          |  |  |
| < 60% of Base:       | True      |          |  |  |
| Interest Rate:       | 12.5000   | <b>%</b> |  |  |
| Chase Rate:          | 12.5000   | <b>%</b> |  |  |
| Amortization Rate:   | 12.5000   | <b>%</b> |  |  |
| Interest Only: True  |           |          |  |  |
| Yearly Payment:      | 470       | ,430     |  |  |
|                      |           |          |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Calculation o                | TRVSTE    | Dieiii   |  |  |  |
| Tota                         | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 3,783,796 | 9.5470   |  |  |  |
| 20% ROE(2):                  | 945,949   | 0.5959   |  |  |  |
| Insurance Cost(3):           | 59,163    | 1.3534   |  |  |  |
| Taxes Cost(3):               | 31,847    | 0.7285   |  |  |  |
| Home Office(3):              | 15,451    | 0.3535   |  |  |  |
| Replacement(3&4):            | 42,221    | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 12.5783  |  |  |  |

- (1) 80% Capital (\$3,783,796) amortized at 12.5000% for 20 years Interest of \$470,430 divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$9.5470
- (2) 20% ROE (\$945,949) times the ROE factor (0.031040) divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$0.5959
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,420,000 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA* Final Component       |                               |  |  |
| Operating  | 36.0331   | 36.0331   | 2.6317                     | 33.4014                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 74.6133<br>37.7985<br>13.6500<br>0.0000<br>0.0000 | 74.6133<br>37.7985<br>12.5783<br>0.0000<br>0.0000 | 5.4494<br>2.7606<br>0.9187 | 69.1639<br>35.0379<br>11.6596 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$19.5412<br>\$8.6851         |  |  |
| Totals   | 162.0949  | 161.0232  | 11.7604                    | 177.4891                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





177.75

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 Day       |          | Ratings         | Days       |
|--------------------------------|-------------------------------------|-------------------|----------|-----------------|------------|
| 1849 First Avenue, East        | 08/01/2009-07/31/2010               | Number of Beds:   | 180      | Superior:       | 0          |
| Crestview FL 32539             | Days In CR 365                      | Maximum:          | 65,700   | Standard:       | 184        |
| County: Okaloosa[46]           | First Used: <b>2011/07</b>          | Max Annualized:   | 65,700   | Conditional:    | 0          |
| Region: North [1] Area: 1      | Last Used: <b>2011/07</b>           | Total Patient:    | 36,103   | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]                       | Medicare:         | 5,853    | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False                   | Medicaid:         | 23,568   | FY Index:       | 1.20943572 |
| Class at 1/94: North Large [2] | Medicaid Utilization                | 65                | 5.27989% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                          | 54                | 4.95129% | Cost:           | 1.04252585 |
| Open Date: 10/1/1970           | Statewide Low Occupar               | ncy Threshold: 79 | 9.31440% | Target:         | 1.01620550 |
| Acquired Date: 10/1/1970       | Medicaid Low Occupancy Threshold:   |                   | 1.94060% | DC FY Index:    | 1.16783181 |
| Entered Medicaid 5/1/1979      | Low Occupancy Adjustment Factor:    |                   | 9.28287% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 2/1/2001    | Weighted Low Occ Adjustment Factor: |                   | 0.00000% | DC Inflation:   | 1.02540451 |
| Previous Med # <b>211133</b>   |                                     |                   |          |                 |            |
|                                |                                     |                   |          | PS Target:      | 1.02315072 |

|       | Rate Calculations  |           |           |          |          |     |           |
|-------|--|-----------|-----------|----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct    | InDirect | Property | ROE | Totals    |
| 1     | Total Cost   | 897,413   | 1,703,740 | 883,973  | 666,974  | 0   | 4,152,100 |
| 1a    | Audit Adjustments  |           |           |          |          |     |           |
| 2     | Cost Per Diem  | 38.0776   | 72.2904   | 37.5073  | 28.3000  |     | 176.1753  |
| 3     | Cost Per Diem Inflated   | 39.6969   | 74.1269   | 39.1023  |          |     |           |
| 4     | Low Occupancy Adjustment   |           |           |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 39.6969   | 74.1269   | 39.1023  | 28.3000  |     | 181.2261  |
| 5a    | Interim Adjustment   |           |           |          |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |           |          |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 36.1628   |           | 44.2723  |          |     |           |
| 7     | Provider Target Rate   | 37.0000   |           | 45.2972  |          |     |           |
| 7a    | Interim Adjustment   |           |           |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |           |          |          |     |           |
| 8     | Cost Based Class Ceilings  | 47.7573   | 95.2206   | 58.5089  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 45.2463   |           | 53.4956  |          |     |           |
| 10    | Target Rate Class Ceiling  | 45.9795   |           | 54.3625  |          |     |           |
| 10a   | New Provider Target Limitation   |           |           |          |          |     |           |
| 10b   | Base for line 10a  |           |           |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 37.0000   | 74.1269   | 39.1023  | 13.6500  |     | 163.8792  |
| 12/13 | Medicaid Adjustment Rate   |           | 1.2742    | 0.6722   |          |     |           |
| 14    | Prospective Per Diem 11  | 37.0000   | 75.4011   | 39.7745  | 13.6500  |     | 165.8256  |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |          |          |     |           |





177.75

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Parthenon Healthcare of Crestview**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/30/1987 |
|----------------------|------------|
| Year of Phase-In/Ful | 1:         |
| RS to Start Calcs:   | 1971/07    |
| Indexed Asset Value  | 5,104,592  |
| FRVS Base Asset:     | 2,097,280  |
| Occup Adj Factor:    | 0.9000     |
| ROE Factor           | 0.031040   |
|                      |            |

| Mortgage Information |                             |          |  |  |
|----------------------|-----------------------------|----------|--|--|
| Mortgage III.        | ioimation                   |          |  |  |
| Amount:              | Amount: <b>2,761,778.00</b> |          |  |  |
| Type:                | Variable [3                 | 1        |  |  |
| < 60% of Base:       | False                       |          |  |  |
| Interest Rate:       | 11.5000                     | <b>%</b> |  |  |
| Chase Rate:          | 8.0000                      | <b>%</b> |  |  |
| Amortization Rate:   | 10.0000                     | <b>%</b> |  |  |
| Interest Only:       | False                       |          |  |  |
| Yearly Payment:      | 472,9                       | 000      |  |  |

| Calculation      | Calculation of FRVS Per Diem |          |  |  |  |
|------------------|------------------------------|----------|--|--|--|
|                  | Total Amount                 | Per Diem |  |  |  |
| 80% Capital(1):  | 4,083,674                    | 7.9976   |  |  |  |
| 20% ROE(2):      | 1,020,918                    | 0.5359   |  |  |  |
| Insurance Cost(3 | 3): <b>57,525</b>            | 1.5934   |  |  |  |
| Taxes Cost(3):   | 27,496                       | 0.7616   |  |  |  |
| Home Office(3):  | 11,755                       | 0.3256   |  |  |  |
| Replacement(3&   | 24): <b>205,665</b>          | 0.0000   |  |  |  |
| Total FRVS PI    | <b>)</b> :                   | 11.2141  |  |  |  |

- (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 (0.031040) divided by annual available days (65,700) 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

| ſ | Per Bed Standard Der | termination | Used Per Bed Standard:   | 28,500    |  |
|---|----------------------|-------------|--------------------------|-----------|--|
|   | Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed       | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | t FRVS MTA* Final Component                       |                            |                               |  |
| Operating  | 37.0000   | 37.0000   | 2.7023                     | 34.2977                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 75.4011<br>39.7745<br>13.6500<br>0.0000<br>0.0000 | 75.4011<br>39.7745<br>11.2141<br>0.0000<br>0.0000 | 5.5069<br>2.9049<br>0.8190 | 69.8942<br>36.8696<br>10.3951 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.6039<br>\$8.6851         |  |
| Totals   | 165.8256  | 163.3897  | 11.9331                    | 177.7456                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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# Florida Agency For Health Care Administration

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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Brandywyne 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]

| <u> </u>                        |   |                       | 8-1    |                 |            |
|---------------------------------|---|-----------------------|--------|-----------------|------------|
| Provider Information            | vider Information Cost Report (CR) Patient Days |                       |        | Ratings Days    |            |
| 1801 North Lake Mariam Dri      | 08/01/2009-07/31/2010                           | Number of Beds: 12    | 20     | Superior:       | 0          |
| Winter Haven FL 33884           | Days In CR 365                                  | Maximum:              | 43,800 | Standard:       | 184        |
| County: Polk[53]                | First Used: <b>2011/07</b>                      | Max Annualized:       | 43,800 | Conditional:    | 0          |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>                       | Total Patient:        | 37,605 | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]                                   | Medicare:             | 2,822  | Inflati         | ion        |
| Current Class Central Large [6] | Initial CR? False                               | Medicaid:             | 31,382 | FY Index:       | 1.20943572 |
| Class at 1/94: South Large [4]  | Medicaid Utilization                            | 83.4                  | 15167% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                                      | 85.8                  | 35616% | Cost:           | 1.04252585 |
| Open Date: 4/1/1983             | Statewide Low Occupan                           | cy Threshold: 79.3    | 31440% | Target:         | 1.01620550 |
| Acquired Date: 4/1/1983         | Medicaid Low Occupan                            | cy Threshold: 41.9    | 94060% | DC FY Index:    | 1.16783181 |
| Entered Medicaid 4/1/1983       | Low Occupancy Adjusti                           | ment Factor: 108.2    | 24789% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 8/1/2000     | Weighted Low Occ Adju                           | ustment Factor: 100.0 | 00000% | DC Inflation:   | 1.02540451 |
| Previous Med # <b>219509</b>    |   |                       |        |                 |            |
|                                 |   |                       |        | PS Target:      | 1.02315072 |

|       |   | ]         | Rate Calculations |           |          |     |           |
|-------|---|-----------|-------------------|-----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct            | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,159,534 | 2,496,319         | 1,377,734 | 514,979  | 0   | 5,548,566 |
| 1a    | Audit Adjustments                         |           |                   |           |          |     |           |
| 2     | Cost Per Diem                             | 36.9490   | 79.5462           | 43.9020   | 16.4100  |     | 176.8072  |
| 3     | Cost Per Diem Inflated                    | 38.5203   | 81.5670           | 45.7690   |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |                   |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 38.5203   | 81.5670           | 45.7690   | 16.4100  |     | 182.2663  |
| 5a    | Interim Adjustment                        |           |                   |           |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |                   |           |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 43.1828   |                   | 46.1145   |          |     |           |
| 7     | Provider Target Rate                      | 44.1825   |                   | 47.1821   |          |     |           |
| 7a    | Interim Adjustment                        |           |                   |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |                   |           |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383   | 96.2960           | 61.3044   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921   |                   | 55.1439   |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666   |                   | 56.0375   |          |     |           |
| 10a   | New Provider Target Limitation            |           |                   |           |          |     |           |
| 10b   | Base for line 10a                         |           |                   |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 38.5203   | 81.5670           | 45.7690   | 13.6500  |     | 179.5063  |
| 12/13 | Medicaid Adjustment Rate                  |           | 3.0696            | 1.7224    |          |     |           |
| 14    | Prospective Per Diem 11                   | 38.5203   | 84.6366           | 47.4914   | 13.6500  |     | 184.2983  |
| 15    | 11 1 10 4 11 10 7 11 1000                 |           |                   |           |          |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Brandywyne Health Care Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 11/1/1999 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1983/01   |
| Indexed Asset Value   | 3,566,090 |
| FRVS Base Asset:      | 2,117,770 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031040  |
|                       |           |

| Mortgage Information |          |      |  |
|----------------------|----------|------|--|
| Amount:              |          | 0.00 |  |
| Type:                | None [1] |      |  |
| < 60% of Base:       | True     |      |  |
| Interest Rate:       | 10.5000  | %    |  |
| Chase Rate:          | 10.5000  | %    |  |
| Amortization Rate:   | 10.5000  | %    |  |
| Interest Only:       | True     |      |  |
| Yearly Payment:      | 297      | 458  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |  |
|------------------------------|--------------------|----------|--|--|--|
| ,                            | Total Amount       | Per Diem |  |  |  |
| 80% Capital(1):              | 2,852,872          | 7.5459   |  |  |  |
| 20% ROE(2):                  | 713,218            | 0.5616   |  |  |  |
| Insurance Cost(3             | 3): <b>41,204</b>  | 1.0957   |  |  |  |
| Taxes Cost(3):               | 43,026             | 1.1442   |  |  |  |
| Home Office(3):              | 0                  | 0.0000   |  |  |  |
| Replacement(3&               | (4): <b>60,317</b> | 0.0000   |  |  |  |
| Total FRVS PD                | ):                 | 10.3474  |  |  |  |

- (1) 80% Capital (\$2,852,872) amortized at 10.5000% for 20 years Interest of \$297,458 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.5459
- (2) 20% ROE (\$713,218) times the ROE factor (0.031040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5616
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,420,000 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                              |  |
|--|---|---|----------------------------|------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component              |  |
| Operating  | 38.5203   | 38.5203   | 2.8133                     | 35.7070                      |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 84.6366<br>47.4914<br>13.6500<br>0.0000<br>0.0000 | 84.6366<br>47.4914<br>10.3474<br>0.0000<br>0.0000 | 6.1815<br>3.4685<br>0.7557 | 78.4551<br>44.0229<br>9.5917 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 104 2002  | 100 0057  | 42.2400                    | \$19.4333<br>\$8.6851        |  |
| Totals   | 184.2983  | 180.9957  | 13.2190                    | 195.8951                     |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





194.81

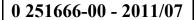
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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]

| Type of Ownership: Till accident | one [o] Cho w Status Susca | on this Cost Repor | t. 110 Change | -1              |            |
|----------------------------------|----------------------------|--------------------|---------------|-----------------|------------|
| Provider Information             | Cost Report (CR)           | Patient I          | Days          | Ratings         | Days       |
| 321 13th Avenue North            | 07/01/2009-06/30/2010      | Number of Beds:    | 39            | Superior:       | 0          |
| St. Petersburg FL 33701          | Days In CR 365             | Maximum:           | 14,235        | Standard:       | 184        |
| County: Pinellas [52]            | First Used: <b>2011/01</b> | Max Annualized:    | 14,235        | Conditional:    | 0          |
| Region: Central[3] Area: 5       | Last Used: <b>2011/07</b>  | Total Patient:     | 11,597        | Total:          | 184        |
| Control Private Non-Profit [3]   | Unaudited [3]              | Medicare:          | 1,044         | Inflat          | ion        |
| Current Class Central Small [5]  | Initial CR? False          | Medicaid:          | 9,627         | FY Index:       | 1.20667423 |
| Class at 1/94: North Small [1]   | Medicaid Utilization       |                    | 83.01285%     | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]     | Occupancy:                 |                    | 81.46821%     | Cost:           | 1.04491168 |
| Open Date: 6/1/1985              | Statewide Low Occupan      | cy Threshold:      | 79.31440%     | Target:         | 1.01620550 |
| Acquired Date: 6/1/1985          | Medicaid Low Occupand      | cy Threshold:      | 41.94060%     | DC FY Index:    | 1.16650000 |
| Entered Medicaid 6/1/1985        | Low Occupancy Adjustr      | ment Factor: 1     | 102.71554%    | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2001      | Weighted Low Occ Adju      | ustment Factor: 1  | 00.00000%     | DC Inflation:   | 1.02657523 |
| Previous Med # 220833            |                            |                    |               |                 |            |
|                                  |                            |                    |               | PS Target:      | 1.02315072 |

|       |   | R                | ate Calculations    |                    |          |     |           |
|-------|---|------------------|---------------------|--------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect           | Property | ROE | Totals    |
| 1     | Total Cost                                | 480,960          | 746,706             | 495,001            | 192,925  | 0   | 1,915,592 |
| 1a    | Audit Adjustments                         |                  |                     |                    |          |     |           |
| 2     | Cost Per Diem                             | 49.9595          | 77.5637             | 51.4180            | 20.0400  |     | 198.9812  |
| 3     | Cost Per Diem Inflated                    | 52.2033          | 79.6250             | 53.7273            |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                    |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 52.2033          | 79.6250             | 53.7273            | 20.0400  |     | 205.5956  |
| 5a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                    |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 54.8405          |                     | 53.6513            |          |     |           |
| 7     | Provider Target Rate                      | 56.1101          |                     | 54.8934            |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                    |          |     |           |
| 8     | Cost Based Class Ceilings                 | 56.4866          | 97.7236             | 72.5771            | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 54.6049          |                     | 64.3815            |          |     |           |
| 10    | Target Rate Class Ceiling                 | 55.4898          |                     | 65.4248            |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                    |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                    |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 52.2033          | 79.6250             | 53.7273            | 13.6500  |     | 199.2056  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.9572              | 1.9954             |          |     |           |
| 14    | Prospective Per Diem 11                   | 52.2033          | 82.5822             | 55.7227            | 13.6500  |     | 204.1582  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | nary Limitations no | t applied after 7/ | 1/2002   |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| С | on | cor | dia | Manor |
|---|----|-----|-----|-------|
|   |    |     |     |       |

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 1/1/2001 |
|-----------------------|----------|
| Year of Phase-In/Full |          |
| RS to Start Calcs:    | 1985/01  |
| Indexed Asset Value   | 615,639  |
| FRVS Base Asset:      | 288,882  |
| Occup Adj Factor:     | 0.9000   |
| ROE Factor            | 0.031560 |
|                       |          |

| Mortgage Information |   |  |  |
|----------------------|---|--|--|
|                      | 0.00  |  |  |
| None [1]             |   |  |  |
| True                 |   |  |  |
| 12.5000              | %   |  |  |
| 12.5000              | %   |  |  |
| 12.5000              | %   |  |  |
| True                 |   |  |  |
| 61,                  | ,233  |  |  |
|                      | None [1]<br>True<br>12.5000<br>12.5000<br>12.5000<br>True |  |  |

| Calculation of FRVS Per Diem |                       |         |  |  |  |
|------------------------------|-----------------------|---------|--|--|--|
|                              | Total Amount Per Diem |         |  |  |  |
| 80% Capital(1):              | 492,511               | 4.7795  |  |  |  |
| 20% ROE(2):                  | 123,128               | 0.3033  |  |  |  |
| Insurance Cost(              | <b>51,998</b>         | 4.4837  |  |  |  |
| Taxes Cost(3):               | 8,312                 | 0.7167  |  |  |  |
| Home Office(3)               | : 0                   | 0.0000  |  |  |  |
| Replacement(38               | &4): <b>10,075</b>    | 0.0000  |  |  |  |
| Total FRVS Pl                | D:                    | 10.2832 |  |  |  |

- (1) 80% Capital (\$492,511) amortized at 12.5000% for 20 years Interest of \$61,233 divided by annual available days (14,235) divided by Occup. Adj. (0.9000) = \$4.7795
- (2) 20% ROE (\$123,128) times the ROE factor (0.031560) divided by annual available days (14,235) divided by Occup. Adj. (0.9000) = \$0.3033
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 39         | Effective PBS Limitation | 1,111,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                              |
|--|---|---|----------------------------|------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component              |
| Operating  | 52.2033   | 52.2033   | 3.8127                     | 48.3906                      |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 82.5822<br>55.7227<br>13.6500<br>0.0000<br>0.0000 | 82.5822<br>55.7227<br>10.2832<br>0.0000<br>0.0000 | 6.0314<br>4.0697<br>0.7510 | 76.5508<br>51.6530<br>9.5322 |
| Supplemental Rate Add-on   |   |   |                            | \$8.6851                     |
| Totals   | 204.1582  | 200.7914  | 14.6648                    | 194.8117                     |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





190.91

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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        | S       |
|--------------------------------|----------------------------|--------------------------------|---------------------|---------|
| 1501 SE 24th Road              | 08/01/2009-07/31/2010      | Number of Beds: 180            | Superior:           | 0       |
| Ocala FL 34471                 | Days In CR 365             | Maximum: <b>65,700</b>         | Standard:           | 184     |
| County: Marion[42]             | First Used: <b>2011/01</b> | Max Annualized: 65,700         | Conditional:        | 0       |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>  | Total Patient: 61,000          | Total:              | 184     |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>25,972</b>        | Inflation           |         |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: <b>24,500</b>        | FY Index: 1.2       | 0943572 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 40.16393%                      | Semester Index: 1.2 | 6086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 92.84627%                      | -                   | 4252585 |
| Open Date: 5/1/1984            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b> |                     | 1620550 |
| Acquired Date: 5/1/1984        | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b> |                     | 6783181 |
| Entered Medicaid 5/1/1984      | Low Occupancy Adjustr      | ment Factor: 117.06104%        |                     | 9750000 |
| Med # Active Date: 10/1/2001   | Weighted Low Occ Adju      | ustment Factor: 100.0000%      |                     | 2540451 |
| Previous Med # <b>201707</b>   |                            |                                | 110                 |         |
|                                |                            |                                | PS Target: 1.0      | 2315072 |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 861,561         | 2,031,731           | 1,133,309           | 344,470  | 0   | 4,371,071 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 35.1658         | 82.9278             | 46.2575             | 14.0600  |     | 178.4111  |
| 3     | Cost Per Diem Inflated                    | 36.6613         | 85.0345             | 48.2246             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 36.6613         | 85.0345             | 48.2246             | 14.0600  |     | 183.9804  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 36.7208         |                     | 48.1603             |          |     |           |
| 7     | Provider Target Rate                      | 37.5709         |                     | 49.2752             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573         | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463         |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795         |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 36.6613         | 85.0345             | 48.2246             | 13.6500  |     | 183.5704  |
| 12/13 | Medicaid Adjustment Rate                  |                 |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 36.6613         | 85.0345             | 48.2246             | 13.6500  |     | 183.5704  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Oakhurst Care & Rehabilitation Center

#### **FRVS**

FRVS Status as of this Semester:

On Payback FRV [3]

| Began FRVS:            |           |
|------------------------|-----------|
| Year of Phase-In/Full: |           |
| RS to Start Calcs:     | 1984/01   |
| Indexed Asset Value    | 7,439,544 |
| FRVS Base Asset:       | 2,363,839 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031040  |
|                        |           |
|                        |           |

| Mortgage Information |             |          |  |
|----------------------|-------------|----------|--|
| Amount:              | 6,600,000   | 0.00     |  |
| Type:                | Variable [3 | 1        |  |
| < 60% of Base:       | False       |          |  |
| Interest Rate:       | 10.8833     | <b>%</b> |  |
| Chase Rate:          | 8.2500      | <b>%</b> |  |
| Amortization Rate:   | 10.2500     | <b>%</b> |  |
| Interest Only:       | False       |          |  |
| Yearly Payment:      | 701,086     |          |  |

| Calculation of FRVS Per Diem |             |          |  |
|------------------------------|-------------|----------|--|
| T                            | otal Amount | Per Diem |  |
| 80% Capital(1):              | 5,951,635   | 11.8567  |  |
| 20% ROE(2):                  | 1,487,909   | 0.7811   |  |
| Insurance Cost(3)            | : 16,621    | 0.2725   |  |
| Taxes Cost(3):               | 74,027      | 1.2136   |  |
| Home Office(3):              | 56,847      | 0.9319   |  |
| Replacement(3&4              | 4): 101,534 | 0.0000   |  |
| Total FRVS PD:               | •           | 15.0558  |  |

- (1) 80% Capital (\$5,951,635) amortized at 10.2500% for 20 years Principal & Interest of \$701,086 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$11.8567
- (2) 20% ROE (\$1,487,909) times the ROE factor (0.031040) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.7811
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 36.6613   | 36.6613   | 2.6776                     | 33.9837                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 85.0345<br>48.2246<br>13.6500<br>0.0000<br>0.0000 | 85.0345<br>48.2246<br>15.0558<br>0.0000<br>0.0000 | 6.2105<br>3.5221<br>0.9969 | 78.8240<br>44.7025<br>12.6531 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$12.0646<br>\$8.6851         |  |
| Totals   | 183.5704  | 184.9762  | 13.4071                    | 190.9130                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





164.87

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

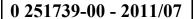
### **Bradford Terrace, LLC**

**Type of Cost Report:Prospective [3]** Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership: Private For pro | fit [1] CHOW Status based o | on this Cost Report: No Change[1 |  |
|------------------------------------|-----------------------------|----------------------------------|--|
|                                    |                             |                                  |  |

| Type of Ownership: Private Fo | profit [1] | CHOW Status                      | s based o  | n this Co  | st Report | : No Chan | ge[1]   |               |              |  |
|-------------------------------|------------|----------------------------------|------------|------------|-----------|-----------|---------|---------------|--------------|--|
| Provider Information          |            | Cost Report (CR)                 |            |            | Patient D | ıt Days R |         | Ratings       | Ratings Days |  |
| 808 S. Colley Road            | 01/        | 01/2009-12/31/                   | 2009       | Number     | of Beds:  | 120       |         | Superior:     | 0            |  |
| Starke FL 32091               | Days       | In CR                            | 365        | Maximu     | m:        | 43,80     | 00      | Standard:     | 184          |  |
| County: Bradford[4]           | First U    | Used: <b>2011</b>                | /01        | Max An     | nualized: | 43,80     | 00      | Conditional:  | 0            |  |
| Region: North [1] Area:       | Last U     | Jsed: <b>2011</b>                | <b>/07</b> | Total Pa   | tient:    | 42,25     | 50      | Total:        | 184          |  |
| Control Private For profit [1 | ] Una      | udited [3]                       |            | Medicar    | e:        | 4,3       | 19      | Inflat        | ion          |  |
| Current Class North Large [2  | l Initial  | CR? False                        |            | Medicai    | d:        | 30,85     | 54 FY   | Index:        | 1.19387802   |  |
| Class at 1/94: North Large [2 | 1          | Medicaid Utiliza                 | ation      |            |           | 73.02722  | % Sen   | nester Index: | 1.26086800   |  |
| Operating Ex > 18 months [1]  | 1          | Occupancy:                       |            |            |           | 96.46119  | %   Cos | st:           | 1.05611124   |  |
| Open Date: 2/1/1983           |            | Statewide Low Occupancy Threshol |            |            | iold:     | 79.31440  | % Tar   | get:          | 1.01620550   |  |
| Acquired Date: 2/1/1983       |            | Medicaid Low (                   | Occupano   | y Thresh   | old:      | 41.94060  | 0/2     | FY Index:     | 1.15950000   |  |
| Entered Medicaid 5/1/1983     |            | Low Occupancy                    | / Adjustn  | nent Facto |           | 21.61876  | % DC    | Sem Index:    | 1.19750000   |  |
| Med # Active Date: 9/1/2003   |            | Weighted Low                     | Occ Adju   | istment Fa | actor: 1  | 100.00000 | ا ۱۵    | Inflation:    | 1.03277275   |  |
| Previous Med # <b>251691</b>  |            |                                  |            |            |           |           |         | Target:       |              |  |
|                               |            |                                  |            |            |           |           | rs      | Target:       | 1.02315072   |  |
|                               |            |                                  | Rate Cal   | culations  |           |           |         |               |              |  |
| Item Description              |            | Operating                        | Di         | rect       | InDirec   | ct Pr     | operty  | ROE           | Totals       |  |
| 1                             |            | 1                                |            |            |           |           |         |               |              |  |

|       | Rate Calculations                         |           |           |          |          |     |           |
|-------|---|-----------|-----------|----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct    | InDirect | Property | ROE | Totals    |
| 1     | Total Cost                                | 834,017   | 1,968,560 | 966,866  | 478,237  | 0   | 4,247,680 |
| 1a    | Audit Adjustments                         |           |           |          |          |     |           |
| 2     | Cost Per Diem                             | 27.0311   | 63.8024   | 31.3368  | 15.5000  |     | 137.6703  |
| 3     | Cost Per Diem Inflated                    | 28.5478   | 65.8934   | 33.0951  |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |           |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 28.5478   | 65.8934   | 33.0951  | 15.5000  |     | 143.0363  |
| 5a    | Interim Adjustment                        |           |           |          |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |           |          |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 36.1628   |           | 44.2723  |          |     |           |
| 7     | Provider Target Rate                      | 37.0000   |           | 45.2972  |          |     |           |
| 7a    | Interim Adjustment                        |           |           |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |          |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573   | 95.2206   | 58.5089  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463   |           | 53.4956  |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795   |           | 54.3625  |          |     |           |
| 10a   | New Provider Target Limitation            |           |           |          |          |     |           |
| 10b   | Base for line 10a                         |           |           |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 28.5478   | 65.8934   | 33.0951  | 13.6500  |     | 141.1863  |
| 12/13 | Medicaid Adjustment Rate                  |           | 1.7070    | 0.8573   |          |     |           |
| 14    | Prospective Per Diem 11                   | 28.5478   | 67.6004   | 33.9524  | 13.6500  |     | 143.7506  |
| 15    | T. 1 10 . T. 22 . T. 1000                 |           |           |          |          |     |           |





164.87

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

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|------------|-------------|---------|
| Bradford   | Prrace      | 1.1.( ` |
| DI AUIVI U | i ci i acc. |         |

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 6/30/1992 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1981/01   |
| Indexed Asset Value  | 5,360,925 |
| FRVS Base Asset:     | 3,086,187 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029170  |
|                      |           |

| Mortgage Information        |           |          |  |  |
|-----------------------------|-----------|----------|--|--|
| Amount: <b>3,500,000.00</b> |           |          |  |  |
| Type:                       | Fixed [2] |          |  |  |
| < 60% of Base:              | False     |          |  |  |
| Interest Rate:              | 13.1600   | <b>%</b> |  |  |
| Chase Rate:                 | 13.0000   | <b>%</b> |  |  |
| Amortization Rate:          | 13.1600   | <b>%</b> |  |  |
| Interest Only:              | False     |          |  |  |
| Yearly Payment:             | 608,8     | 326      |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |
|------------------------------|-----------|----------|--|--|
| Tota                         | al Amount | Per Diem |  |  |
| 80% Capital(1):              | 4,288,740 | 15.4446  |  |  |
| 20% ROE(2):                  | 1,072,185 | 0.7934   |  |  |
| Insurance Cost(3):           | 29,610    | 0.7008   |  |  |
| Taxes Cost(3):               | 29,670    | 0.7022   |  |  |
| Home Office(3):              | 16,713    | 0.3956   |  |  |
| Replacement(3&4):            | 25,262    | 0.0000   |  |  |
| Total FRVS PD:               |           | 18.0366  |  |  |

- (1) 80% Capital (\$4,288,740) amortized at 13.1600% for 20 years Principal & Interest of \$608,826 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$15.4446
- (2) 20% ROE (\$1,072,185) times the ROE factor (0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7934
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |
|---------------------|-------------|--------------------------|-----------|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,420,000 |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 28.5478   | 28.5478   | 2.0850                     | 26.4628                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 67.6004<br>33.9524<br>13.6500<br>0.0000<br>0.0000 | 67.6004<br>33.9524<br>18.0366<br>0.0000<br>0.0000 | 4.9372<br>2.4797<br>1.3173 | 62.6632<br>31.4727<br>16.7193 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.8623<br>\$8.6851         |  |
| Totals   | 143.7506  | 148.1372  | 10.8192                    | 164.8654                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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# Florida Agency For Health Care Administration

226.03

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Avante at Melbourne, Inc.

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| <b>Type</b> | of Ownership: | : Private For <b>J</b> | profit [1] | CHOW Status based o | n this Cost Rep | ort: No Change[1] | L |
|-------------|---------------|------------------------|------------|---------------------|-----------------|-------------------|---|
|             |               |                        |            |                     |                 |                   |   |

| Type of Ownership. I fivate For pro | mi [1] CHOW Status | s baseu o <u>n this C</u> | ost Keport. No    | Change[1]   |                 |            |
|-------------------------------------|--------------------|---------------------------|-------------------|-------------|-----------------|------------|
| Provider Information                | Cost Report (CF    | (3)                       | Patient Days      |             | Ratings Days    |            |
| 1420 South Oak Street               | 06/01/2009-05/31/  | /2010 Numbe               | of Beds: 11       | 10          | Superior:       | 0          |
| Melbourne FL 32901                  | Days In CR         | 365 Maxim                 | ım:               | 40,150      | Standard:       | 184        |
| County: Brevard[5]                  | First Used: 2011   | 1/ <b>01</b> Max Aı       | nualized:         | 40,150      | Conditional:    | 0          |
| Region: Central[3] Area: 7          | Last Used: 2011    | 1/ <b>07</b> Total P      | atient:           | 31,555      | Total:          | 184        |
| Control Private For profit [1]      | Unaudited [3]      | Medica                    | re:               | 2,630       | Inflat          | ion        |
| Current Class Central Large [6]     | Initial CR? False  | Medica                    | id:               | 23,633      | FY Index:       | 1.20403510 |
| Class at 1/94: North Large [2]      | Medicaid Utiliz    | ation                     | 74.8              | 9463%       | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]        | Occupancy:         |                           | 78.5              | 9278%       | Cost:           | 1.04720203 |
| Open Date: 9/1/1968                 | Statewide Low      | Occupancy Thres           | hold: <b>79.3</b> | 1 4 4 0 0 / | Γarget:         | 1.01620550 |
| Acquired Date: 10/1/2000            | Medicaid Low (     | Occupancy Thresh          | nold: <b>41.9</b> | ANANO/_     | DC FY Index:    | 1.16533216 |
| Entered Medicaid 10/1/1980          | Low Occupancy      | Adjustment Fac            | or: <b>99.0</b>   | 9018%       | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 10/1/2000        | Weighted Low       | Occ Adjustment I          | factor: 100.0     | 0000%       | DC Inflation:   | 1.02760401 |
| Previous Med # <b>206024</b>        |                    |                           |                   |             |                 |            |
|                                     |                    |                           |                   | -           | PS Target:      | 1.02315072 |
|                                     | Rate Calculations  |                           |                   |             |                 |            |
| Item Description                    | Operating          | Direct                    | InDirect          | Property    | ROE             | Totals     |
| 1                                   |                    |                           |                   |             |                 |            |

|       | Rate Calculations                         |                  |                     |                      |          |     |           |
|-------|---|------------------|---------------------|----------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect             | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,072,334        | 2,142,698           | 1,355,812            | 155,978  | 0   | 4,726,822 |
| 1a    | Audit Adjustments                         |                  |                     |                      |          |     |           |
| 2     | Cost Per Diem                             | 45.3744          | 90.6655             | 57.3694              | 6.6000   |     | 200.0093  |
| 3     | Cost Per Diem Inflated                    | 47.5162          | 93.1682             | 60.0774              |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                      |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 47.5162          | 93.1682             | 60.0774              | 6.6000   |     | 207.3618  |
| 5a    | Interim Adjustment                        |                  |                     |                      |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                      |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 45.7715          |                     | 56.0797              |          |     |           |
| 7     | Provider Target Rate                      | 46.8311          |                     | 57.3780              |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                      |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                      |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044              | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439              |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375              |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                      |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                      |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 46.8311          | 93.1682             | 56.0375              | 6.6000   |     | 202.6368  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.6093              | 1.5694               |          |     |           |
| 14    | Prospective Per Diem 11                   | 46.8311          | 95.7775             | 57.6069              | 6.6000   |     | 206.8155  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/2 | 1/2002   |     |           |





226.03

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Avante at Melbourne, Inc.

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 4/1/1992  |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 2000/07   |
| Indexed Asset Value   | 3,119,788 |
| FRVS Base Asset:      | 2,937,689 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031880  |
|                       |           |

| Mortgage Information |          |          |  |
|----------------------|----------|----------|--|
| Amount: 0.00         |          |          |  |
| Type:                | None [1] |          |  |
| < 60% of Base:       | True     |          |  |
| Interest Rate:       | 12.5000  | <b>%</b> |  |
| Chase Rate:          | 12.5000  | <b>%</b> |  |
| Amortization Rate:   | 12.5000  | <b>%</b> |  |
| Interest Only:       | True     |          |  |
| Yearly Payment:      | 310,     | 300      |  |

| Calculation of FRVS Per Diem |                            |          |  |
|------------------------------|----------------------------|----------|--|
|                              | Total Amount               | Per Diem |  |
| 80% Capital(1):              | 2,495,830                  | 8.5872   |  |
| 20% ROE(2):                  | 623,958                    | 0.5505   |  |
| Insurance Cost(              | <b>59,092</b>              | 1.8727   |  |
| Taxes Cost(3):               | 43,150                     | 1.3675   |  |
| Home Office(3)               | 34,846                     | 1.1043   |  |
| Replacement(38               | <b>£</b> 4): <b>51,379</b> | 0.0000   |  |
| Total FRVS Pl                | D:                         | 13.4822  |  |

- (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 (0.031880) divided by annual available days (40,150) divided by Occup. Adj. (0.9000) = \$0.5505
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 110         | Effective PBS Limitation | 3,135,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                               |  |  |
|--|--|---|----------------------------|-------------------------------|--|--|
| Components   | onents Cost FRVS MTA* Final Component            |   |                            |                               |  |  |
| Operating  | 46.8311  | 46.8311   | 3.4203                     | 43.4108                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 95.7775<br>57.6069<br>6.6000<br>0.0000<br>0.0000 | 95.7775<br>57.6069<br>13.4822<br>0.0000<br>0.0000 | 6.9951<br>4.2073<br>0.9847 | 88.7824<br>53.3996<br>12.4975 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |   |                            | \$19.2589<br>\$8.6851         |  |  |
| Totals   | 206.8155   | 213.6977  | 15.6074                    | 226.0343                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





210.34

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### AVANTE AT ORMOND BEACH

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:12/01/2009

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 1       | Days       |  |  |
|--------------------------------|----------------------------|---------------------------------|-----------------|------------|--|--|
| 170 North Kings Road           | 06/01/2009-05/31/2010      | Number of Beds: 133             | Superior:       | 0          |  |  |
| Ormond Beach FL 32807          | Days In CR 365             | Maximum: <b>48,545</b>          | Standard:       | 184        |  |  |
| County: Volusia[64]            | First Used: <b>2011/01</b> | Max Annualized: 48,545          | Conditional:    | 0          |  |  |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient: 39,441           | Total:          | 184        |  |  |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>5,972</b>          | Inflati         | on         |  |  |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: <b>22,839</b>         | FY Index:       | 1.20403510 |  |  |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 57.90675%                       | Semester Index: | 1.26086800 |  |  |
| Operating Ex > 18 months [1]   | Occupancy:                 | 81.24627%                       | Cost:           | 1.04720203 |  |  |
| Open Date: 9/1/1968            | Statewide Low Occupar      | ncy Threshold: <b>79.31440%</b> | Target:         | 1.01620550 |  |  |
| Acquired Date: 9/1/1968        | Medicaid Low Occupan       | cy Threshold: <b>41.94060%</b>  | DC FY Index:    | 1.16533216 |  |  |
| Entered Medicaid 10/1/1980     | Low Occupancy Adjusts      | ment Factor: 102.43571%         | DC Sem Index:   | 1.19750000 |  |  |
| Med # Active Date: 10/1/2000   | Weighted Low Occ Adj       |                                 | DC Inflation:   | 1.02760401 |  |  |
| Previous Med # <b>214175</b>   | Interim Component Effe     | ective date: 12/1/2009          |                 |            |  |  |
|                                |                            |                                 | PS Target:      | 1.02315072 |  |  |
| Rate Calculations              |                            |                                 |                 |            |  |  |
|                                |                            |                                 |                 |            |  |  |

|       | <u> </u>  | R         | ate Calculations |           | <u>'</u> |     |           |
|-------|---|-----------|------------------|-----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct           | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost  | 993,547   | 2,053,617        | 1,144,847 | 128,127  | 0   | 4,320,138 |
| 1a    | Audit Adjustments   |           |                  |           |          |     |           |
| 2     | Cost Per Diem   | 43.5022   | 89.9171          | 50.1268   | 5.6100   |     | 189.1561  |
| 3     | Cost Per Diem Inflated  | 45.5556   | 92.3992          | 52.4929   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |                  |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 45.5556   | 92.3992          | 52.4929   | 5.6100   |     | 196.0577  |
| 5a    | Interim Adjustment  |           |                  |           |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |                  |           |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 38.9386   |                  | 46.3372   |          |     |           |
| 7     | Provider Target Rate  | 39.8401   |                  | 47.4099   |          |     |           |
| 7a    | Interim Adjustment  |           |                  | 7.9285    |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |                  | 55.3384   |          |     |           |
| 8     | Cost Based Class Ceilings   | 47.7573   | 95.2206          | 58.5089   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 45.2463   |                  | 53.4956   |          |     |           |
| 10    | Target Rate Class Ceiling   | 45.9795   |                  | 54.3625   |          |     |           |
| 10a   | New Provider Target Limitation  |           |                  |           |          |     |           |
| 10b   | Base for line 10a   |           |                  |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 39.8401   | 92.3992          | 52.4929   | 5.6100   |     | 190.3422  |
| 12/13 | Medicaid Adjustment Rate  |           | 0.8219           | 0.4669    |          |     |           |
| 14    | Prospective Per Diem 11   | 39.8401   | 93.2211          | 52.9598   | 5.6100   |     | 191.6310  |
| 15    | Inflated Usual & Customary Charge  Usual and Customary Limitations not applied after 7/1/2002 |           |                  |           |          |     |           |





210.34

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## AVANTE AT ORMOND BEACH

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 4/1/1992  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1971/07   |
| Indexed Asset Value    | 3,539,265 |
| FRVS Base Asset:       | 1,879,268 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031880  |
|                        |           |

| Mortgage Information |           |          |  |  |
|----------------------|-----------|----------|--|--|
| Amount: 675,000.00   |           |          |  |  |
| Type:                | Fixed [2] |          |  |  |
| < 60% of Base:       | True      |          |  |  |
| Interest Rate:       | 9.7500    | <b>%</b> |  |  |
| Chase Rate:          | 12.5000   | <b>%</b> |  |  |
| Amortization Rate:   | 12.5000   | <b>%</b> |  |  |
| Interest Only:       | True      |          |  |  |
| Yearly Payment:      | 352,022   |          |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |  |
|------------------------------|--------------------|----------|--|--|--|
| ,                            | Total Amount       | Per Diem |  |  |  |
| 80% Capital(1):              | 2,831,412          | 8.0572   |  |  |  |
| 20% ROE(2):                  | 707,853            | 0.5165   |  |  |  |
| Insurance Cost(3             | 3): <b>73,467</b>  | 1.8627   |  |  |  |
| Taxes Cost(3):               | 31,205             | 0.7912   |  |  |  |
| Home Office(3):              | 41,908             | 1.0625   |  |  |  |
| Replacement(3&               | (4): <b>57,031</b> | 0.0000   |  |  |  |
| Total FRVS PD                | ):                 | 12.2901  |  |  |  |

- (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 ( 0.031880) divided by annual available days (48,545) divided by Occup. Adj. (0.9000) = \$0.5165
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 133         | Effective PBS Limitation | 3,790,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS  |   |  |   |  |  |
|--|---|--|---|--|--|
| Components Cost FRVS MTA* Final Component        |   |  |   |  |  |
| 39.8401  | 39.8401   | 2.9097   | 36.9304   |  |  |
| 93.2211<br>52.9598<br>5.6100<br>0.0000<br>0.0000 | 93.2211<br>52.9598<br>12.2901<br>0.0000<br>0.0000 | 6.8084<br>3.8679<br>0.8976   | 86.4127<br>49.0919<br>11.3925   |  |  |
| 101 6310   | 100 2111  | 14 4026  | \$17.8287<br>\$8.6851   |  |  |
|  | 39.8401<br>93.2211<br>52.9598<br>5.6100<br>0.0000 | 39.8401 39.8401  93.2211 93.2211 52.9598 52.9598 5.6100 12.2901 0.0000 0.0000 0.0000 | 39.8401       39.8401       2.9097         93.2211       93.2211       6.8084         52.9598       52.9598       3.8679         5.6100       12.2901       0.8976         0.0000       0.0000       0.0000 | 39.8401 39.8401 2.9097 36.9304  93.2211 93.2211 6.8084 86.4127 52.9598 52.9598 3.8679 49.0919 5.6100 12.2901 0.8976 11.3925 0.0000 0.0000 0.0000 0.0000 \$\text{\$17.8287} \text{\$8.6851} |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





213.25

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 I       | Days       |
|--------------------------------|----------------------------|-----------------------------------|-----------------|------------|
| 3050 Brown Avenue              | 06/01/2009-05/31/2010      | Number of Beds: 116               | Superior:       | 0          |
| Mount Dora FL 32757            | Days In CR 365             | Maximum: <b>42,340</b>            | Standard:       | 184        |
| County: Lake[35]               | First Used: <b>2011/01</b> | Max Annualized: 42,340            | Conditional:    | 0          |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>  | Total Patient: 38,391             | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>12,664</b>           | Inflatio        | on         |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: <b>16,994</b>           | FY Index:       | 1.20403510 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 44.26558%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 90.67312%                         | Cost:           | 1.04720203 |
| Open Date: 6/1/1963            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target:         | 1.01620550 |
| Acquired Date: 6/1/1963        | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> %   | DC FY Index:    | 1.16533216 |
| Entered Medicaid 10/1/1980     | Low Occupancy Adjustr      | ment Factor: 114.32114%           | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 10/1/2000   | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:   | 1.02760401 |
| Previous Med # <b>206032</b>   |                            |                                   |                 |            |
|                                |                            |                                   | PS Target:      | 1.02315072 |

|       |   | R                | ate Calculations    |                    | •        |     |           |
|-------|---|------------------|---------------------|--------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect           | Property | ROE | Totals    |
| 1     | Total Cost                                | 740,146          | 1,621,967           | 960,711            | 86,330   | 0   | 3,409,154 |
| 1a    | Audit Adjustments                         |                  |                     |                    |          |     |           |
| 2     | Cost Per Diem                             | 43.5534          | 95.4435             | 56.5324            | 5.0800   |     | 200.6093  |
| 3     | Cost Per Diem Inflated                    | 45.6092          | 98.0781             | 59.2008            |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                    |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 45.6092          | 98.0781             | 59.2008            | 5.0800   |     | 207.9681  |
| 5a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                    |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 43.4019          |                     | 54.5689            |          |     |           |
| 7     | Provider Target Rate                      | 44.4067          |                     | 55.8322            |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                    |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089            | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956            |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625            |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                    |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                    |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 44.4067          | 95.2206             | 54.3625            | 5.0800   |     | 199.0698  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                    |          |     |           |
| 14    | Prospective Per Diem 11                   | 44.4067          | 95.2206             | 54.3625            | 5.0800   |     | 199.0698  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | nary Limitations no | t applied after 7/ | 1/2002   |     |           |





213.25

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| Avante | at | Mt. | Dora |
|--------|----|-----|------|
|--------|----|-----|------|

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 4/1/1992  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1971/07   |
| Indexed Asset Value   | 2,899,093 |
| FRVS Base Asset:      | 1,561,653 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031880  |
|                       |           |

| Mortgage Information |          |          |  |  |  |
|----------------------|----------|----------|--|--|--|
| Amount:              |          | 0.00     |  |  |  |
| Type:                | None [1] |          |  |  |  |
| < 60% of Base:       | True     |          |  |  |  |
| Interest Rate:       | 12.5000  | <b>%</b> |  |  |  |
| Chase Rate:          | 12.5000  | <b>%</b> |  |  |  |
| Amortization Rate:   | 12.5000  | <b>%</b> |  |  |  |
| Interest Only:       | True     |          |  |  |  |
| Yearly Payment:      | 288,     | 349      |  |  |  |

| Calculation of FRVS Per Diem |                            |          |  |  |  |
|------------------------------|----------------------------|----------|--|--|--|
|                              | Total Amount               | Per Diem |  |  |  |
| 80% Capital(1):              | 2,319,274                  | 7.5670   |  |  |  |
| 20% ROE(2):                  | 579,819                    | 0.4851   |  |  |  |
| Insurance Cost(              | 3): <b>61,701</b>          | 1.6072   |  |  |  |
| Taxes Cost(3):               | 27,320                     | 0.7116   |  |  |  |
| Home Office(3)               | : 43,546                   | 1.1343   |  |  |  |
| Replacement(38               | <b>§</b> 4): <b>13,716</b> | 0.0000   |  |  |  |
| Total FRVS P                 | D:                         | 11.5052  |  |  |  |

- (1) 80% Capital (\$2,319,274) amortized at 12.5000% for 20 years Interest of \$288,349 divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$7.5670
- (2) 20% ROE (\$579,819) times the ROE factor (0.031880) divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$0.4851
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| ſ | Per Bed Standard Det | termination | Used Per Bed Standard:   | 28,500    |  |
|---|----------------------|-------------|--------------------------|-----------|--|
|   | Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed       | 116         | Effective PBS Limitation | 3,306,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                                   |  |  |  |
|--|--|---|----------------------------|-----------------------------------|--|--|--|
| Components   | Cost   | FRVS  | MTA*                       | Final Component                   |  |  |  |
| Operating  | 44.4067  | 44.4067   | 3.2433                     | 41.1634                           |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 95.2206<br>54.3625<br>5.0800<br>0.0000<br>0.0000 | 95.2206<br>54.3625<br>11.5052<br>0.0000<br>0.0000 | 6.9545<br>3.9704<br>0.8403 | 88.2661<br>50.3921<br>10.6649     |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 199.0698   | 205.4950  | 15.0085                    | \$14.0795<br>\$8.6851<br>213.2511 |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



NAME OF THE PARTY 
# Florida Agency For Health Care Administration

192.73

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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)           | Cost Report (CR) Patient Days     |                            |   |
|--------------------------------|----------------------------|-----------------------------------|----------------------------|---|
| 9355 San Jose Boulevard        | 07/01/2009-06/30/2010      | Number of Beds: 120               | Superior: 0                |   |
| Jacksonville FL 32257          | Days In CR 365             | Maximum: <b>43,800</b>            | Standard: 184              |   |
| County: Duval[16]              | First Used: <b>2011/01</b> | Max Annualized: 43,800            | Conditional: 0             |   |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient: 41,852             | Total: <b>184</b>          |   |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>4,676</b>            | Inflation                  |   |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: <b>32,375</b>           | FY Index: 1.20667423       | 3 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 77.35592%                         | Semester Index: 1.26086800 | D |
| Operating Ex > 18 months [1]   | Occupancy:                 | 95.55251%                         | Cost: 1.04491168           |   |
| Open Date: 12/20/1985          | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target: 1.01620550         | _ |
| Acquired Date: 12/20/1985      | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index: 1.16650000    |   |
| Entered Medicaid 12/20/1985    | Low Occupancy Adjustr      | ment Factor: <b>120.47309%</b>    | DC Sem Index: 1.19750000   |   |
| Med # Active Date: 12/1/2001   | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation: 1.02657523   |   |
| Previous Med # <b>208761</b>   |                            |                                   | 1,0200.02                  |   |
|                                |                            |                                   | PS Target: 1.02315072      | 2 |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,170,948       | 2,486,730           | 1,438,391           | 246,374  | 0   | 5,342,443 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 36.1683         | 76.8102             | 44.4291             | 7.6100   |     | 165.0176  |
| 3     | Cost Per Diem Inflated                    | 37.7927         | 78.8514             | 46.4245             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 37.7927         | 78.8514             | 46.4245             | 7.6100   |     | 170.6786  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 36.1628         |                     | 44.2723             |          |     |           |
| 7     | Provider Target Rate                      | 37.0000         |                     | 45.2972             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573         | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463         |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795         |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 37.0000         | 78.8514             | 45.2972             | 7.6100   |     | 168.7586  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 2.4267              | 1.3940              |          |     |           |
| 14    | Prospective Per Diem 11                   | 37.0000         | 81.2781             | 46.6912             | 7.6100   |     | 172.5793  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





192.73

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### San Jose Health and Rehabilitation Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 12/1/2001 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1985/07   |
| Indexed Asset Value  | 4,925,878 |
| FRVS Base Asset:     | 3,051,972 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage Information |           |          |  |  |  |  |
|----------------------|-----------|----------|--|--|--|--|
| Amount: 3,339,377.00 |           |          |  |  |  |  |
| Type:                | Fixed [2] |          |  |  |  |  |
| < 60% of Base:       | False     |          |  |  |  |  |
| Interest Rate:       | 10.6343   | <b>%</b> |  |  |  |  |
| Chase Rate:          | 4.7500    | <b>%</b> |  |  |  |  |
| Amortization Rate:   | 7.7500    | <b>%</b> |  |  |  |  |
| Interest Only:       | False     |          |  |  |  |  |
| Yearly Payment:      | 388,2     | 214      |  |  |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |  |
|------------------------------|--------------------|----------|--|--|--|
|                              | Total Amount       | Per Diem |  |  |  |
| 80% Capital(1):              | 3,940,702          | 9.8481   |  |  |  |
| 20% ROE(2):                  | 985,176            | 0.7887   |  |  |  |
| Insurance Cost(              | 3): <b>33,580</b>  | 0.8024   |  |  |  |
| Taxes Cost(3):               | 64,694             | 1.5458   |  |  |  |
| Home Office(3)               | : <b>18,992</b>    | 0.4538   |  |  |  |
| Replacement(38               | £4): <b>55,044</b> | 0.0000   |  |  |  |
| Total FRVS PI                | D:                 | 13.4388  |  |  |  |

- (1) 80% Capital (\$3,940,702) amortized at 7.7500% for 20 years Principal & Interest of \$388,214 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.8481
- (2) 20% ROE (\$985,176) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7887
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,259    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 1/1/1985    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 108         | Effective PBS Limitation | 3,051,972 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                               |  |  |  |
|--|--|---|----------------------------|-------------------------------|--|--|--|
| Components   | Cost   | FRVS  | MTA*                       | Final Component               |  |  |  |
| Operating  | 37.0000  | 37.0000   | 2.7023                     | 34.2977                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 81.2781<br>46.6912<br>7.6100<br>0.0000<br>0.0000 | 81.2781<br>46.6912<br>13.4388<br>0.0000<br>0.0000 | 5.9362<br>3.4101<br>0.9815 | 75.3419<br>43.2811<br>12.4573 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |   |                            | \$18.6626<br>\$8.6851         |  |  |  |
| Totals   | 172.5793   | 178.4081  | 13.0301                    | 192.7257                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



199.60

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Bradenton Health Care**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of | of Ownership | : Private For p | rofit [1] | CHOW Status based o | n this Cost Repor | rt: No Change[1] |
|---------|--------------|-----------------|-----------|---------------------|-------------------|------------------|
|         |              |                 |           |                     |                   |                  |

| Type of Ownership. I fivate For pro | յուլոյ Ն   | HOW Status      | Daseu u                  | <u>iii tiiis Cu</u> | st Kepurt. N   | to Change 1 | -         |              |            |
|-------------------------------------|------------|-----------------|--------------------------|---------------------|----------------|-------------|-----------|--------------|------------|
| Provider Information                | Co         | st Report (CR   | Report (CR) Patient Days |                     | /S             |             | Ratings 1 | Days         |            |
| 6305 Cortez Road West               | 07/01/     | 2009-06/30/     | 2010                     | Number              | of Beds:       | 105         | ;         | Superior:    | 0          |
| Bradenton FL 34210                  | Days In C  | CR              | 365                      | Maximu              | m:             | 38,325      | ;         | Standard:    | 184        |
| County: Manatee[41]                 | First Used | d: <b>2011</b>  | /01                      | Max An              | nualized:      | 38,325      | (         | Conditional: | 0          |
| Region: Central[3] Area: 6          | Last Used  | l: <b>2011</b>  | <b>/07</b>               | Total Pa            | tient:         | 34,412      | ,         | Total:       | 184        |
| Control Private For profit [1]      | Unaudi     | ted [3]         |                          | Medicar             | e:             | 12,936      |           | Inflati      | on         |
| Current Class Central Large [6]     | Initial CR | ? False         |                          | Medicaio            | d:             | 15,855      | FY In     | idex:        | 1.20667423 |
| Class at 1/94: North Large [2]      | Me         | edicaid Utiliza | ation                    |                     | 46             | 5.07404%    | Seme      | ster Index:  | 1.26086800 |
| Operating Ex > 18 months [1]        | Oc         | cupancy:        |                          |                     | 89             | 0.78996%    | Cost:     |              | 1.04491168 |
| Open Date: 11/29/1999               | Sta        | tewide Low (    | Occupan                  | cy Thresh           | old: <b>79</b> | 0.31440%    | Targe     | et.          | 1.01620550 |
| Acquired Date: 11/29/1999           | Me         | edicaid Low C   | Occupano                 | cy Thresh           | old: <b>41</b> | 1.94060%    | _         | Y Index:     | 1.16650000 |
| Entered Medicaid 12/9/1999          | Lo         | w Occupancy     | Adjustr                  | nent Facto          | or: 113        | 3.20764%    |           | em Index:    | 1.19750000 |
| Med # Active Date: 12/1/2001        | We         | eighted Low (   | Occ Adjı                 | ıstment Fa          | actor: 100     | 0.00000%    |           | nflation:    | 1.02657523 |
| Previous Med # <b>221961</b>        |            |                 |                          |                     |                |             |           | arget:       |            |
|                                     |            |                 |                          |                     |                |             | rs 12     | arget:       | 1.02315072 |
|                                     |            |                 | Rate Cal                 | lculations          |                |             |           |              |            |
| Item Description                    |            | Operating       | Di                       | rect                | InDirect       | Proper      | ty        | ROE          | Totals     |
| 1                                   |            |                 |                          |                     |                |             |           |              |            |

| Rate Calculations |   |           |           |          |          |     |           |
|-------------------|---|-----------|-----------|----------|----------|-----|-----------|
| Item              | Description   | Operating | Direct    | InDirect | Property | ROE | Totals    |
| 1                 | Total Cost  | 641,043   | 1,389,133 | 946,465  | 164,258  | 0   | 3,140,899 |
| 1a                | Audit Adjustments   |           |           |          |          |     |           |
| 2                 | Cost Per Diem   | 40.4316   | 87.6148   | 59.6950  | 10.3600  |     | 198.1014  |
| 3                 | Cost Per Diem Inflated  | 42.2475   | 89.9432   | 62.3760  |          |     |           |
| 4                 | Low Occupancy Adjustment  |           |           |          |          |     |           |
| 5                 | Occupancy Adjusted/Inflated Per Diem  | 42.2475   | 89.9432   | 62.3760  | 10.3600  |     | 204.9267  |
| 5a                | Interim Adjustment  |           |           |          |          |     |           |
| 5b                | Interim Adjusted Per Diem   |           |           |          |          |     |           |
| 6                 | Prior Semester: Provider Target Base  | 38.1474   |           | 46.1145  |          |     |           |
| 7                 | Provider Target Rate  | 39.0305   |           | 47.1821  |          |     |           |
| 7a                | Interim Adjustment  |           |           |          |          |     |           |
| 7b                | Interim Adjusted Provider Target Rate   |           |           |          |          |     |           |
| 8                 | Cost Based Class Ceilings   | 49.6383   | 96.2960   | 61.3044  | 13.6500  |     |           |
| 9                 | Prior Semester: Class Ceiling Target Base   | 47.7921   |           | 55.1439  |          |     |           |
| 10                | Target Rate Class Ceiling   | 48.5666   |           | 56.0375  |          |     |           |
| 10a               | New Provider Target Limitation  |           |           |          |          |     |           |
| 10b               | Base for line 10a   |           |           |          |          |     |           |
| 11                | Lesser of 5,7,8,10, 10a   | 39.0305   | 89.9432   | 47.1821  | 10.3600  |     | 186.5158  |
| 12/13             | Medicaid Adjustment Rate  |           |           |          |          |     |           |
| 14                | Prospective Per Diem 11   | 39.0305   | 89.9432   | 47.1821  | 10.3600  |     | 186.5158  |
| 15                | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |          |          |     |           |





199.60

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Bradenton Health Care**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 12/9/1999 |
|-----------------------|-----------|
| Year of Phase-In/Full | l:        |
| RS to Start Calcs:    | 1999/07   |
| Indexed Asset Value   | 4,750,915 |
| FRVS Base Asset:      | 4,078,830 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information      |           |   |  |  |  |
|---------------------------|-----------|---|--|--|--|
| Amount: <b>4,325,786.</b> |           |   |  |  |  |
| Type:                     | Fixed [2] |   |  |  |  |
| < 60% of Base:            | False     |   |  |  |  |
| Interest Rate:            | 10.6343 % | 6 |  |  |  |
| Chase Rate:               | 4.7500 %  | 6 |  |  |  |
| Amortization Rate:        | 7.7500 %  | 6 |  |  |  |
| Interest Only:            | False     |   |  |  |  |
| Yearly Payment:           | 374,425   | 5 |  |  |  |
|                           |           |   |  |  |  |

| Calculation of FRVS Per Diem |              |         |  |  |
|------------------------------|--------------|---------|--|--|
| Tota                         | Total Amount |         |  |  |
| 80% Capital(1):              | 3,800,732    | 10.8553 |  |  |
| 20% ROE(2):                  | 950,183      | 0.8694  |  |  |
| Insurance Cost(3):           | 29,205       | 0.8487  |  |  |
| Taxes Cost(3):               | 83,044       | 2.4132  |  |  |
| Home Office(3):              | 23,049       | 0.6698  |  |  |
| Replacement(3&4):            | 28,876       | 0.0000  |  |  |
| Total FRVS PD:               |              | 15.6564 |  |  |

- (1) 80% Capital (\$3,800,732) amortized at 7.7500% for 20 years Principal & Interest of \$374,425 divided by annual available days (38,325) divided by Occup. Adj. (0.9000) = \$10.8553
- (2) 20% ROE (\$950,183) times the ROE factor (0.031560) divided by annual available days (38,325) divided by Occup. Adj. (0.9000) = \$0.8694
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:      | 38,846   |
|----------------------|------------|-----------------------------|----------|
| Comparison Date:     | 1/1/1999   | Current RS PBS:             | 49,593   |
| Comparison Bed       | 105        | Effective PBS Limitation 4. | ,078,830 |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |
|--|---|---|----------------------------|-----------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |
| Operating  | 39.0305   | 39.0305   | 2.8506                     | 36.1799                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 89.9432<br>47.1821<br>10.3600<br>0.0000<br>0.0000 | 89.9432<br>47.1821<br>15.6564<br>0.0000<br>0.0000 | 6.5690<br>3.4460<br>1.1435 | 83.3742<br>43.7361<br>14.5129     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 186.5158  | 191.8122  | 14.0091                    | \$13.1120<br>\$8.6851<br>199.6002 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





184.76

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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 I       |            | Ratings         | Days       |
|---------------------------------|----------------------------|-----------------|------------|-----------------|------------|
| 1465 Oakfield Drive             | 07/01/2009-06/30/2010      | Number of Beds: | 120        | Superior:       | 0          |
| Brandon FL 33511                | Days In CR 365             | Maximum:        | 43,800     | Standard:       | 184        |
| County: Hillsborough[29]        | First Used: <b>2011/01</b> | Max Annualized: | 43,800     | Conditional:    |            |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient:  | 41,736     | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare:       | 21,226     | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid:       | 18,609     | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       |                 | 44.58741%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 |                 | 95.28767%  | Cost:           | 1.04491168 |
| Open Date: 5/7/1997             | Statewide Low Occupan      | ncy Threshold:  | 79.31440%  | Target:         | 1.01620550 |
| Acquired Date: 5/7/1997         | Medicaid Low Occupar       | ncy Threshold:  | 41.94060%  | DC FY Index:    | 1.16650000 |
| Entered Medicaid 5/7/1997       | Low Occupancy Adjust       | ment Factor:    | 120.13918% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/1/2001    | Weighted Low Occ Adj       | ustment Factor: | 100.00000% | DC Inflation:   | 1.02657523 |
| Previous Med # <b>213136</b>    |                            |                 |            |                 |            |
|                                 |                            |                 |            | PS Target:      | 1.02315072 |

|       |   | F         | Rate Calculations |          |          |     |           |  |
|-------|---|-----------|-------------------|----------|----------|-----|-----------|--|
| Item  | Description                               | Operating | Direct            | InDirect | Property | ROE | Totals    |  |
| 1     | Total Cost                                | 655,133   | 1,453,754         | 912,055  | 185,532  | 0   | 3,206,474 |  |
| 1a    | Audit Adjustments                         |           |                   |          |          |     |           |  |
| 2     | Cost Per Diem                             | 35.2052   | 78.1210           | 49.0115  | 9.9700   |     | 172.3077  |  |
| 3     | Cost Per Diem Inflated                    | 36.7863   | 80.1971           | 51.2127  |          |     |           |  |
| 4     | Low Occupancy Adjustment                  |           |                   |          |          |     |           |  |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 36.7863   | 80.1971           | 51.2127  | 9.9700   |     | 178.1661  |  |
| 5a    | Interim Adjustment                        |           |                   |          |          |     |           |  |
| 5b    | Interim Adjusted Per Diem                 |           |                   |          |          |     |           |  |
| 6     | Prior Semester: Provider Target Base      | 38.1474   |                   | 46.1145  |          |     |           |  |
| 7     | Provider Target Rate                      | 39.0305   |                   | 47.1821  |          |     |           |  |
| 7a    | Interim Adjustment                        |           |                   |          |          |     |           |  |
| 7b    | Interim Adjusted Provider Target Rate     |           |                   |          |          |     |           |  |
| 8     | Cost Based Class Ceilings                 | 49.6383   | 96.2960           | 61.3044  | 13.6500  |     |           |  |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921   |                   | 55.1439  |          |     |           |  |
| 10    | Target Rate Class Ceiling                 | 48.5666   |                   | 56.0375  |          |     |           |  |
| 10a   | New Provider Target Limitation            |           |                   |          |          |     |           |  |
| 10b   | Base for line 10a                         |           |                   |          |          |     |           |  |
| 11    | Lesser of 5,7,8,10, 10a                   | 36.7863   | 80.1971           | 47.1821  | 9.9700   |     | 174.1355  |  |
| 12/13 | Medicaid Adjustment Rate                  |           |                   |          |          |     |           |  |
| 14    | Prospective Per Diem 11                   | 36.7863   | 80.1971           | 47.1821  | 9.9700   |     | 174.1355  |  |
| 15    | T. 1.10 . T. 1.10 . 7/1/2000              |           |                   |          |          |     |           |  |





184.76

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Brandon Health and Rehab. Center**

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:            | 5/7/1997  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1997/01   |
| Indexed Asset Value    | 5,085,932 |
| FRVS Base Asset:       | 4,237,016 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031560  |
|                        |           |

| Mortgage Information |           |          |  |  |  |
|----------------------|-----------|----------|--|--|--|
| Amount:              | 4,680,764 | 1.00     |  |  |  |
| Type:                | Fixed [2] |          |  |  |  |
| < 60% of Base:       | False     |          |  |  |  |
| Interest Rate:       | 10.6343   | <b>%</b> |  |  |  |
| Chase Rate:          | 4.7500    | <b>%</b> |  |  |  |
| Amortization Rate:   | 7.7500    | <b>%</b> |  |  |  |
| Interest Only:       | False     |          |  |  |  |
| Yearly Payment:      | 400,8     | 328      |  |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |  |
|------------------------------|--------------------|----------|--|--|--|
| ,                            | Total Amount       | Per Diem |  |  |  |
| 80% Capital(1):              | 4,068,746          | 10.1681  |  |  |  |
| 20% ROE(2):                  | 1,017,186          | 0.8144   |  |  |  |
| Insurance Cost(3             | 33,580             | 0.8046   |  |  |  |
| Taxes Cost(3):               | 90,051             | 2.1576   |  |  |  |
| Home Office(3):              | 29,013             | 0.6952   |  |  |  |
| Replacement(3&               | (4): <b>68,417</b> | 0.0000   |  |  |  |
| Total FRVS PD                | ):                 | 14.6399  |  |  |  |

- (1) 80% Capital (\$4,068,746) amortized at 7.7500% for 20 years Principal & Interest of \$400,828 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.1681
- (2) 20% ROE (\$1,017,186) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8144
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 36,526    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1996   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 116        | Effective PBS Limitation | 4,237,016 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS  |   |                            |                               |  |  |  |
|--|--|---|----------------------------|-------------------------------|--|--|--|
| Components   | Cost FRVS MTA* Final Component                   |   |                            |                               |  |  |  |
| Operating  | 36.7863  | 36.7863   | 2.6867                     | 34.0996                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 80.1971<br>47.1821<br>9.9700<br>0.0000<br>0.0000 | 80.1971<br>47.1821<br>14.6399<br>0.0000<br>0.0000 | 5.8572<br>3.4460<br>1.0692 | 74.3399<br>43.7361<br>13.5707 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |   |                            | \$10.3248<br>\$8.6851         |  |  |  |
| Totals   | 174.1355   | 178.8054  | 13.0591                    | 184.7562                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





192.04

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Coral Trace Health Care**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Provider Information           | Cost Report (CR)           | Patient Days           | Ratings Days                  |      |  |  |  |
|--------------------------------|----------------------------|------------------------|-------------------------------|------|--|--|--|
| 216 Santa Barbara Blvd         | 07/01/2009-06/30/2010      | Number of Beds: 120    | Superior: 0                   |      |  |  |  |
| Cape Coral FL 33991            | Days In CR 365             | Maximum: 43,           | ,800 Standard: 184            |      |  |  |  |
| County: Lee[36]                | First Used: <b>2011/07</b> | Max Annualized: 43,    | ,800 Conditional: 0           |      |  |  |  |
| Region: South[2] Area: 8       | Last Used: <b>2011/07</b>  |                        | ,273 Total: 184               |      |  |  |  |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 11,          | ,895 Inflation                |      |  |  |  |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: 20,          | ,796 FY Index: 1.20667        | 423  |  |  |  |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 49.194                 | 52%   Semester Index: 1.26086 | 800  |  |  |  |
| Operating Ex > 18 months [1]   | Occupancy:                 | 96.513                 |                               |      |  |  |  |
| Open Date: 11/3/1987           | Statewide Low Occupan      | cy Threshold: 79.314   | 40% Target: 1.01620           |      |  |  |  |
| Acquired Date: 11/3/1987       | Medicaid Low Occupand      | cy Threshold: 41.940   | 60% DC FY Index: 1.16650      |      |  |  |  |
| Entered Medicaid 11/3/1987     | Low Occupancy Adjustr      | ment Factor: 121.6849  | 97% DC Sem Index: 1.19750     |      |  |  |  |
| Med # Active Date: 12/1/2001   | Weighted Low Occ Adju      | stment Factor: 100.000 | 00% DC Inflation: 1.19750     |      |  |  |  |
| Previous Med # <b>209945</b>   |                            |                        | 110200.                       |      |  |  |  |
|                                |                            |                        | PS Target: 1.02315            | 5072 |  |  |  |
|                                | Rate Calculations          |                        |                               |      |  |  |  |

| Rate | Cal | cula | tions |
|------|-----|------|-------|
|------|-----|------|-------|

|       |   | TC TC     | ate careatations |           |          |     |           |
|-------|---|-----------|------------------|-----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct           | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost  | 746,407   | 1,601,791        | 1,008,143 | 150,771  | 0   | 3,507,112 |
| 1a    | Audit Adjustments   |           |                  |           |          |     |           |
| 2     | Cost Per Diem   | 35.8919   | 77.0240          | 48.4777   | 7.2500   |     | 168.6436  |
| 3     | Cost Per Diem Inflated  | 37.5039   | 79.0709          | 50.6549   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |                  |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 37.5039   | 79.0709          | 50.6549   | 7.2500   |     | 174.4797  |
| 5a    | Interim Adjustment  |           |                  |           |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |                  |           |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 40.1320   |                  | 48.1533   |          |     |           |
| 7     | Provider Target Rate  | 41.0611   |                  | 49.2681   |          |     |           |
| 7a    | Interim Adjustment  |           |                  |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |                  |           |          |     |           |
| 8     | Cost Based Class Ceilings   | 51.5193   | 97.3713          | 64.0999   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 50.3378   |                  | 56.8989   |          |     |           |
| 10    | Target Rate Class Ceiling   | 51.1535   |                  | 57.8210   |          |     |           |
| 10a   | New Provider Target Limitation  |           |                  |           |          |     |           |
| 10b   | Base for line 10a   |           |                  |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 37.5039   | 79.0709          | 49.2681   | 7.2500   |     | 173.0929  |
| 12/13 | Medicaid Adjustment Rate  |           |                  |           |          |     |           |
| 14    | Prospective Per Diem 11   | 37.5039   | 79.0709          | 49.2681   | 7.2500   |     | 173.0929  |
| 15    | Inflated Usual & Customary Charge  Usual and Customary Limitations not applied after 7/1/2002 |           |                  |           |          |     |           |





192.04

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Coral Trace Health Care**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 12/1/2001 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1987/07   |
| Indexed Asset Value  | 5,864,939 |
| FRVS Base Asset:     | 3,503,400 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage Information |         |          |  |  |
|----------------------|---------|----------|--|--|
| Amount: 3,232,534.00 |         |          |  |  |
| Type: Fixed [2]      |         |          |  |  |
| < 60% of Base:       | False   |          |  |  |
| Interest Rate:       | 10.6343 | <b>%</b> |  |  |
| Chase Rate:          | 4.7500  | <b>%</b> |  |  |
| Amortization Rate:   | 7.7500  | <b>%</b> |  |  |
| Interest Only:       | False   |          |  |  |
| Yearly Payment:      | 462,2   | 222      |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |
|------------------------------|-----------|----------|--|--|
| Tota                         | al Amount | Per Diem |  |  |
| 80% Capital(1):              | 4,691,951 | 11.7256  |  |  |
| 20% ROE(2):                  | 1,172,988 | 0.9391   |  |  |
| Insurance Cost(3):           | 33,580    | 0.7944   |  |  |
| Taxes Cost(3):               | 71,514    | 1.6917   |  |  |
| Home Office(3):              | 22,120    | 0.5233   |  |  |
| Replacement(3&4):            | 49,170    | 0.0000   |  |  |
| Total FRVS PD:               |           | 15.6741  |  |  |

- (1) 80% Capital (\$4,691,951) amortized at 7.7500% for 20 years Principal & Interest of \$462,222 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.7256
- (2) 20% ROE (\$1,172,988) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9391
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |          | Used Per Bed Standard:   | 29,195    |  |
|--------------------------------|----------|--------------------------|-----------|--|
| Comparison Date:               | 1/1/1987 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 120      | Effective PBS Limitation | 3,503,400 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                               |  |
|--|--|---|----------------------------|-------------------------------|--|
| Components   | Cost   | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 37.5039  | 37.5039   | 2.7391                     | 34.7648                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 79.0709<br>49.2681<br>7.2500<br>0.0000<br>0.0000 | 79.0709<br>49.2681<br>15.6741<br>0.0000<br>0.0000 | 5.7750<br>3.5983<br>1.1448 | 73.2959<br>45.6698<br>14.5293 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |   |                            | \$15.0981<br>\$8.6851         |  |
| Totals   | 173.0929   | 181.5170  | 13.2572                    | 192.0430                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





193.87

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Countryside Healthcare Center**

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

| Provider Information               | Cost Report (CR)           | Patient Days                      | Ratings Days                |
|------------------------------------|----------------------------|-----------------------------------|-----------------------------|
| 3825 Countryside Blvd.             | 07/01/2009-06/30/2010      | Number of Beds: 120               | Superior: 0                 |
| Palm Harbour FL 34684              | Days In CR 365             | Maximum: 43,800                   | Standard: 184               |
| County: Pinellas[52]               | First Used: <b>2011/07</b> | Max Annualized: 43,800            | Conditional: 0              |
| Region: Central[3] Area: 5         | Last Used: <b>2011/07</b>  | Total Patient: 41,652             | Total: <b>184</b>           |
| Control Private For profit [1]     | Unaudited [3]              | Medicare: <b>6,313</b>            | Inflation                   |
| Current Class Central Large [6]    | Initial CR? False          | Medicaid: <b>32,381</b>           | FY Index: <b>1.20667423</b> |
| Class at 1/94: North Large [2]     | Medicaid Utilization       | 77.74177%                         | Semester Index: 1.26086800  |
| Operating Ex > 18 months [1]       | Occupancy:                 | 95.09589%                         | Cost: 1.04491168            |
| Open Date: 7/1/1987                | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target: <b>1.01620550</b>   |
| Acquired Date: 7/1/1987            | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index: 1.16650000     |
| Entered Medicaid <b>10/19/1987</b> | Low Occupancy Adjustr      | ment Factor: 119.89739%           | DC Sem Index: 1.19750000    |
| Med # Active Date: 12/1/2001       | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation: 1.02657523    |
| Previous Med # <b>209872</b>       |                            |                                   | 1,0200.020                  |
|                                    |                            |                                   | PS Target: 1.02315072       |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,217,313        | 2,395,860           | 1,593,104           | 244,800  | 0   | 5,451,077 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 37.5934          | 73.9897             | 49.1987             | 7.5600   |     | 168.3418  |
| 3     | Cost Per Diem Inflated                    | 39.2818          | 75.9560             | 51.4083             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 39.2818          | 75.9560             | 51.4083             | 7.5600   |     | 174.2061  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 38.1474          |                     | 46.1145             |          |     |           |
| 7     | Provider Target Rate                      | 39.0305          |                     | 47.1821             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 39.0305          | 75.9560             | 47.1821             | 7.5600   |     | 169.7286  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.3705              | 1.4725              |          |     |           |
| 14    | Prospective Per Diem 11                   | 39.0305          | 78.3265             | 48.6546             | 7.5600   |     | 173.5716  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





193.87

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Countryside Healthcare Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:         | 10/19/1987 |
|---------------------|------------|
| Year of Phase-In/Fu | 11:        |
| RS to Start Calcs:  | 1987/07    |
| Indexed Asset Value | 5,469,075  |
| FRVS Base Asset:    | 3,503,400  |
| Occup Adj Factor:   | 0.9000     |
| ROE Factor          | 0.031560   |
|                     |            |

| Mortgage Information |         |          |  |  |
|----------------------|---------|----------|--|--|
| Amount: 3,852,736.00 |         |          |  |  |
| Type: Fixed [2]      |         |          |  |  |
| < 60% of Base:       | False   |          |  |  |
| Interest Rate:       | 10.6343 | <b>%</b> |  |  |
| Chase Rate:          | 4.7500  | <b>%</b> |  |  |
| Amortization Rate:   | 7.7500  | <b>%</b> |  |  |
| Interest Only:       | False   |          |  |  |
| Yearly Payment:      | 431,024 |          |  |  |

| Calculation of FRVS Per Diem |                   |          |  |  |  |
|------------------------------|-------------------|----------|--|--|--|
| П                            | Total Amount      | Per Diem |  |  |  |
| 80% Capital(1):              | 4,375,260         | 10.9341  |  |  |  |
| 20% ROE(2):                  | 1,093,815         | 0.8757   |  |  |  |
| Insurance Cost(3)            | ): 33,580         | 0.8062   |  |  |  |
| Taxes Cost(3):               | 59,385            | 1.4257   |  |  |  |
| Home Office(3):              | 20,325            | 0.4880   |  |  |  |
| Replacement(3&               | 4): <b>74,105</b> | 0.0000   |  |  |  |
| Total FRVS PD                | )-                | 14.5297  |  |  |  |

- (1) 80% Capital (\$4,375,260) amortized at 7.7500% for 20 years Principal & Interest of \$431,024 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.9341
- (2) 20% ROE (\$1,093,815) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8757
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |          | Used Per Bed Standard:   | 29,195    |  |
|--------------------------------|----------|--------------------------|-----------|--|
| Comparison Date:               | 1/1/1987 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 120      | Effective PBS Limitation | 3,503,400 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                                   |  |  |
|--|--|---|----------------------------|-----------------------------------|--|--|
| Components   | Cost   | FRVS  | MTA*                       | Final Component                   |  |  |
| Operating  | 39.0305  | 39.0305   | 2.8506                     | 36.1799                           |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 78.3265<br>48.6546<br>7.5600<br>0.0000<br>0.0000 | 78.3265<br>48.6546<br>14.5297<br>0.0000<br>0.0000 | 5.7206<br>3.5535<br>1.0612 | 72.6059<br>45.1011<br>13.4685     |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 173.5716   | 180.5413  | 13.1859                    | \$17.8256<br>\$8.6851<br>193.8661 |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





195.28

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### University Hills Health and Rehab.

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

| Provider Information           | Cost Report (CR)           | Patient Days       |           | Ratings Days    |            |
|--------------------------------|----------------------------|--------------------|-----------|-----------------|------------|
| 10040 Hillview Road            | 07/01/2009-06/30/2010      | Number of Beds:    | 120       | Superior:       | 0          |
| Pensacola FL 32514             | Days In CR 365             | Maximum:           | 43,800    | Standard:       | 184        |
| County: Escambia[17]           | First Used: <b>2011/07</b> | Max Annualized:    | 43,800    | Conditional:    | 0          |
| Region: North [1] Area: 1      | Last Used: <b>2011/07</b>  | Total Patient:     | 38,588    | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:          | 2,902     | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid:          | 29,748    | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 7                  | 7.09132%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 8                  | 88.10046% | Cost:           | 1.04491168 |
| Open Date: 8/1/1982            | Statewide Low Occupar      | ncy Threshold: 7   | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: <b>8/1/1982</b> | Medicaid Low Occupan       | cy Threshold: 4    | 11.94060% | DC FY Index:    | 1.16650000 |
| Entered Medicaid 8/1/1982      | Low Occupancy Adjusts      | ment Factor: 11    | 1.07751%  | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/1/2001   | Weighted Low Occ Adj       | ustment Factor: 10 | 00.00000% | DC Inflation:   | 1.02657523 |
| Previous Med # <b>207624</b>   |                            |                    |           |                 |            |
|                                |                            |                    |           | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,167,915       | 2,294,261           | 1,499,769           | 309,379  | 0   | 5,271,324 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 39.2603         | 77.1232             | 50.4158             | 10.4000  |     | 177.1993  |
| 3     | Cost Per Diem Inflated                    | 41.0235         | 79.1728             | 52.6801             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 41.0235         | 79.1728             | 52.6801             | 10.4000  |     | 183.2764  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 37.0165         |                     | 44.2723             |          |     |           |
| 7     | Provider Target Rate                      | 37.8735         |                     | 45.2972             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573         | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463         |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795         |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 37.8735         | 79.1728             | 45.2972             | 10.4000  |     | 172.7435  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 2.4130              | 1.3806              |          |     |           |
| 14    | Prospective Per Diem 11                   | 37.8735         | 81.5858             | 46.6778             | 10.4000  |     | 176.5371  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





195.28

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### University Hills Health and Rehab.

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 10/1/1985 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1982/07   |
| Indexed Asset Value   | 5,441,849 |
| FRVS Base Asset:      | 3,249,000 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information |           |            |  |  |  |  |
|----------------------|-----------|------------|--|--|--|--|
| Amount: 3,105,912.00 |           |            |  |  |  |  |
| Type:                | Fixed [2] |            |  |  |  |  |
| < 60% of Base:       | False     |            |  |  |  |  |
| Interest Rate:       | 10.6343   | <b>%</b>   |  |  |  |  |
| Chase Rate:          | 4.7500    | <b>%</b>   |  |  |  |  |
| Amortization Rate:   | 7.7500    | <b>%</b>   |  |  |  |  |
| Interest Only:       | False     |            |  |  |  |  |
| Yearly Payment:      | 428,8     | <b>378</b> |  |  |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |  |  |
|------------------------------|--------------------|----------|--|--|--|--|
|                              | Total Amount       | Per Diem |  |  |  |  |
| 80% Capital(1):              | 4,353,479          | 10.8797  |  |  |  |  |
| 20% ROE(2):                  | 1,088,370          | 0.8714   |  |  |  |  |
| Insurance Cost(              | 3): <b>33,580</b>  | 0.8702   |  |  |  |  |
| Taxes Cost(3):               | 43,281             | 1.1216   |  |  |  |  |
| Home Office(3)               | : <b>17,499</b>    | 0.4535   |  |  |  |  |
| Replacement(38               | §4): <b>19,098</b> | 0.0000   |  |  |  |  |
| Total FRVS Pl                | D:                 | 14.1964  |  |  |  |  |

- (1) 80% Capital (\$4,353,479) amortized at 7.7500% for 20 years Principal & Interest of \$428,878 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.8797
- (2) 20% ROE (\$1,088,370) times the ROE factor (0.031560) divided by annual available days (43,800) 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 |                  | termination | Used Per Bed Standard:          | 28,500    |  |
|--------------------------------|------------------|-------------|---------------------------------|-----------|--|
|                                | Comparison Date: | 10/1/1985   | Current RS PBS:                 | 49,593    |  |
|                                | Comparison Bed   | 114         | <b>Effective PBS Limitation</b> | 3,249,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |  |
| Operating  | 37.8735   | 37.8735   | 2.7661                     | 35.1074                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 81.5858<br>46.6778<br>10.4000<br>0.0000<br>0.0000 | 81.5858<br>46.6778<br>14.1964<br>0.0000<br>0.0000 | 5.9586<br>3.4091<br>1.0368 | 75.6272<br>43.2687<br>13.1596 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 177 5271  | 190 2225  | 12.1507                    | \$19.4299<br>\$8.6851         |  |  |
| Totals   | 176.5371  | 180.3335  | 13.1706                    | 195.2779                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





196.33

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Deltona Health Care**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Provider Information Cost Report (CR) |                            | Patient Days       |            | Ratings Days    |            |  |
|---------------------------------------|----------------------------|--------------------|------------|-----------------|------------|--|
| 1851 Elkcam Boulevard                 | 07/01/2009-06/30/2010      | Number of Beds:    | 120        | Superior:       | 0          |  |
| Deltona FL 32725                      | Days In CR 365             | Maximum:           | 43,800     | Standard:       | 184        |  |
| County: Volusia[64]                   | First Used: <b>2011/01</b> | Max Annualized:    | 43,800     | Conditional:    | 0          |  |
| Region: North [1] Area: 4             | Last Used: <b>2011/07</b>  | Total Patient:     | 40,847     | Total:          | 184        |  |
| Control Private For profit [1]        | Unaudited [3]              | Medicare:          | 6,577      | Inflati         | on         |  |
| Current Class North Large [2]         | Initial CR? False          | Medicaid:          | 25,078     | FY Index:       | 1.20667423 |  |
| Class at 1/94: North Large [2]        | Medicaid Utilization       | 6                  | 51.39496%  | Semester Index: | 1.26086800 |  |
| Operating Ex > 18 months [1]          | Occupancy:                 | 9.                 | 3.25799%   | Cost:           | 1.04491168 |  |
| Open Date: 9/1/1983                   | Statewide Low Occupan      | cy Threshold: 75   | 9.31440%   | Target:         | 1.01620550 |  |
| Acquired Date: 9/1/1983               | Medicaid Low Occupand      | cy Threshold: 4    | 1.94060%   | DC FY Index:    | 1.16650000 |  |
| Entered Medicaid 9/1/1983             | Low Occupancy Adjustr      | ment Factor: 11    | 7.58015%   | DC Sem Index:   | 1.19750000 |  |
| Med # Active Date: 12/1/2001          | Weighted Low Occ Adju      | ustment Factor: 10 | 0.00000%   | DC Inflation:   | 1.02657523 |  |
| Previous Med # <b>207471</b>          |                            |                    |            |                 |            |  |
|                                       |                            |                    | PS Target: | 1.02315072      |            |  |
| Rate Calculations                     |                            |                    |            |                 |            |  |

| raic | Carcarations |
|------|--------------|
|      | Diment       |

|       |   | 1,        | ate careatations |           |          |     |           |
|-------|---|-----------|------------------|-----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct           | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost  | 916,761   | 2,083,846        | 1,057,065 | 230,467  | 0   | 4,288,139 |
| 1a    | Audit Adjustments   |           |                  |           |          |     |           |
| 2     | Cost Per Diem   | 36.5564   | 83.0946          | 42.1511   | 9.1900   |     | 170.9921  |
| 3     | Cost Per Diem Inflated  | 38.1982   | 85.3029          | 44.0442   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |                  |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 38.1982   | 85.3029          | 44.0442   | 9.1900   |     | 176.7353  |
| 5a    | Interim Adjustment  |           |                  |           |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |                  |           |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 36.1628   |                  | 44.2723   |          |     |           |
| 7     | Provider Target Rate  | 37.0000   |                  | 45.2972   |          |     |           |
| 7a    | Interim Adjustment  |           |                  |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |                  |           |          |     |           |
| 8     | Cost Based Class Ceilings   | 47.7573   | 95.2206          | 58.5089   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 45.2463   |                  | 53.4956   |          |     |           |
| 10    | Target Rate Class Ceiling   | 45.9795   |                  | 54.3625   |          |     |           |
| 10a   | New Provider Target Limitation  |           |                  |           |          |     |           |
| 10b   | Base for line 10a   |           |                  |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 37.0000   | 85.3029          | 44.0442   | 9.1900   |     | 175.5371  |
| 12/13 | Medicaid Adjustment Rate  |           | 1.0935           | 0.5646    |          |     |           |
| 14    | Prospective Per Diem 11   | 37.0000   | 86.3964          | 44.6088   | 9.1900   |     | 177.1952  |
| 15    | Inflated Usual & Customary Charge  Usual and Customary Limitations not applied after 7/1/2002 |           |                  |           |          |     |           |





196.33

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Deltona Health Care**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 5/1/1998  |
|------------------------|-----------|
| Year of Phase-In/ Full | l:        |
| RS to Start Calcs:     | 1983/07   |
| Indexed Asset Value    | 5,648,938 |
| FRVS Base Asset:       | 3,100,660 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031560  |
|                        |           |

| Mortgage Information |           |          |  |  |  |
|----------------------|-----------|----------|--|--|--|
| Amount: 4,702,508.00 |           |          |  |  |  |
| Type:                | Fixed [2] |          |  |  |  |
| < 60% of Base:       | False     |          |  |  |  |
| Interest Rate:       | 10.6343   | <b>%</b> |  |  |  |
| Chase Rate:          | 4.7500    | <b>%</b> |  |  |  |
| Amortization Rate:   | 7.7500    | <b>%</b> |  |  |  |
| Interest Only:       | False     |          |  |  |  |
| Yearly Payment:      | 445,1     | 199      |  |  |  |

| Calculation of FRVS Per Diem |                   |          |  |  |  |  |
|------------------------------|-------------------|----------|--|--|--|--|
| Т                            | otal Amount       | Per Diem |  |  |  |  |
| 80% Capital(1):              | 4,519,150         | 11.2937  |  |  |  |  |
| 20% ROE(2):                  | 1,129,788         | 0.9045   |  |  |  |  |
| Insurance Cost(3)            | 33,580            | 0.8221   |  |  |  |  |
| Taxes Cost(3):               | 77,018            | 1.8855   |  |  |  |  |
| Home Office(3):              | 20,580            | 0.5038   |  |  |  |  |
| Replacement(3&4              | 4): <b>31,846</b> | 0.0000   |  |  |  |  |
| Total FRVS PD:               | •                 | 15.4096  |  |  |  |  |

- (1) 80% Capital (\$4,519,150) amortized at 7.7500% for 20 years Principal & Interest of \$445,199 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.2937
- (2) 20% ROE (\$1,129,788) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9045
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                               |  |  |
|--|--|---|----------------------------|-------------------------------|--|--|
| Components   | Cost   | FRVS  | MTA*                       | Final Component               |  |  |
| Operating  | 37.0000  | 37.0000   | 2.7023                     | 34.2977                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 86.3964<br>44.6088<br>9.1900<br>0.0000<br>0.0000 | 86.3964<br>44.6088<br>15.4096<br>0.0000<br>0.0000 | 6.3100<br>3.2580<br>1.1254 | 80.0864<br>41.3508<br>14.2842 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |   |                            | \$17.6271<br>\$8.6851         |  |  |
| Totals   | 177.1952   | 183.4148  | 13.3957                    | 196.3313                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





190.41

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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]

Patient Days **Provider Information** Cost Report (CR) **Ratings Days** Superior: 07/01/2009-06/30/2010 Number of Beds: 119 195 Mattie M. Kelly Blvd. 184 43,435 Standard: 365 Destin FL 32541 Days In CR Maximum: 0 Conditional: County: Okaloosa[46] First Used: 2011/01 Max Annualized: 43,435 184 Total: Region: North [1] Area: 1 Last Used: 2011/07 Total Patient: 41,052 Control Private For profit [1] 6,645 Inflation Unaudited [3] Medicare: **False** 24,754 Current Class North Large [2] Initial CR? Medicaid: FY Index: 1.20667423 Class at 1/94: North Large [2] Medicaid Utilization 60.29913% Semester Index: 1.26086800 94.51364% Operating Ex > 18 months [1] Occupancy: Cost: 1.04491168 Open Date: 7/14/1994 Statewide Low Occupancy Threshold: 79.31440% Target: 1.01620550 Acquired Date: 8/11/1994 Medicaid Low Occupancy Threshold: 41.94060% DC FY Index: 1.16650000 119.16329% **Entered Medicaid** 8/11/1994 Low Occupancy Adjustment Factor: DC Sem Index: 1.19750000 100.00000% Med # Active Date: 12/1/2001 Weighted Low Occ Adjustment Factor: DC Inflation: 1.02657523 Previous Med# 211150 PS Target: 1.02315072

|       | Rate Calculations  |           |           |           |          |     |           |
|-------|--|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost   | 826,405   | 1,951,024 | 1,094,204 | 188,873  | 0   | 4,060,506 |
| 1a    | Audit Adjustments  |           |           |           |          |     |           |
| 2     | Cost Per Diem  | 33.3847   | 78.8165   | 44.2031   | 7.6300   |     | 164.0343  |
| 3     | Cost Per Diem Inflated   | 34.8841   | 80.9111   | 46.1883   |          |     |           |
| 4     | Low Occupancy Adjustment   |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 34.8841   | 80.9111   | 46.1883   | 7.6300   |     | 169.6135  |
| 5a    | Interim Adjustment   |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 36.1628   |           | 44.2723   |          |     |           |
| 7     | Provider Target Rate   | 37.0000   |           | 45.2972   |          |     |           |
| 7a    | Interim Adjustment   |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings  | 47.7573   | 95.2206   | 58.5089   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 45.2463   |           | 53.4956   |          |     |           |
| 10    | Target Rate Class Ceiling  | 45.9795   |           | 54.3625   |          |     |           |
| 10a   | New Provider Target Limitation   |           |           |           |          |     |           |
| 10b   | Base for line 10a  |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 34.8841   | 80.9111   | 45.2972   | 7.6300   |     | 168.7224  |
| 12/13 | Medicaid Adjustment Rate   |           | 0.9375    | 0.5248    |          |     |           |
| 14    | Prospective Per Diem 11  | 34.8841   | 81.8486   | 45.8220   | 7.6300   |     | 170.1847  |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





190.41

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Destin Healthcare and Rehab. Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 8/11/1994 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1994/07   |
| Indexed Asset Value  | 5,373,389 |
| FRVS Base Asset:     | 2,976,160 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage Information        |         |          |  |  |  |  |
|-----------------------------|---------|----------|--|--|--|--|
| Amount: <b>3,618,367.00</b> |         |          |  |  |  |  |
| Type: Fixed [2]             |         |          |  |  |  |  |
| < 60% of Base:              | False   |          |  |  |  |  |
| Interest Rate:              | 10.6343 | <b>%</b> |  |  |  |  |
| Chase Rate:                 | 4.7500  | <b>%</b> |  |  |  |  |
| Amortization Rate:          | 7.7500  | <b>%</b> |  |  |  |  |
| Interest Only:              | False   |          |  |  |  |  |
| Yearly Payment:             | 423,4   | 183      |  |  |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |  |  |
|------------------------------|--------------------|----------|--|--|--|--|
| ,                            | Total Amount       | Per Diem |  |  |  |  |
| 80% Capital(1):              | 4,298,711          | 10.8331  |  |  |  |  |
| 20% ROE(2):                  | 1,074,678          | 0.8676   |  |  |  |  |
| Insurance Cost(3             | 33,278             | 0.8106   |  |  |  |  |
| Taxes Cost(3):               | 61,204             | 1.4909   |  |  |  |  |
| Home Office(3):              | 20,022             | 0.4877   |  |  |  |  |
| Replacement(3&               | (4): <b>23,690</b> | 0.0000   |  |  |  |  |
| Total FRVS PD                | ):                 | 14.4899  |  |  |  |  |

- (1) 80% Capital (\$4,298,711) amortized at 7.7500% for 20 years Principal & Interest of \$423,483 divided by annual available days (43,435) divided by Occup. Adj. (0.9000) = \$10.8331
- (2) 20% ROE (\$1,074,678) times the ROE factor (0.031560) divided by annual available days (43,435) divided by Occup. Adj. (0.9000) = \$0.8676
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 33,820    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 1/1/1994    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 88          | Effective PBS Limitation | 2,976,160 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                               |  |  |  |
|--|--|---|----------------------------|-------------------------------|--|--|--|
| Components   | Cost   | FRVS  | MTA*                       | Final Component               |  |  |  |
| Operating  | 34.8841  | 34.8841   | 2.5478                     | 32.3363                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 81.8486<br>45.8220<br>7.6300<br>0.0000<br>0.0000 | 81.8486<br>45.8220<br>14.4899<br>0.0000<br>0.0000 | 5.9778<br>3.3466<br>1.0583 | 75.8708<br>42.4754<br>13.4316 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |   |                            | \$17.6092<br>\$8.6851         |  |  |  |
| Totals   | 170.1847   | 177.0446  | 12.9305                    | 190.4084                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





Med # Active Date:

Previous Med#

# Florida Agency For Health Care Administration

188.10

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### 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** Superior: 07/01/2009-06/30/2010 Number of Beds: 120 1445 Howell Avenue 184 43,800 Standard: 365 Brooksville FL 34601 Days In CR Maximum: 0 Conditional: County: Hernando [27] First Used: 2011/07 Max Annualized: 43,800 184 Total: Region: North [1] Last Used: 2011/07 Total Patient: 41,226 Area: 3 Control Private For profit [1] 5,157 Inflation Unaudited [3] Medicare: **False** 28,001 Current Class North Large [2] Initial CR? Medicaid: FY Index: 1.20667423 Class at 1/94: North Large [2] Medicaid Utilization 67.92073% Semester Index: 1.26086800 94.12329% Operating Ex > 18 months [1] Occupancy: Cost: 1.04491168 Open Date: 11/1/1984 Statewide Low Occupancy Threshold: 79.31440% Target: 1.01620550 Acquired Date: 11/1/1984 Medicaid Low Occupancy Threshold: 41.94060% DC FY Index: 1.16650000 11/1/1984 118.67112% **Entered Medicaid** Low Occupancy Adjustment Factor: DC Sem Index: 1.19750000

Weighted Low Occ Adjustment Factor:

100.00000%

DC Inflation:

**PS Target:** 

1.02657523

1.02315072

|   |   |   |                     | 151         | arget.                  | 1.02313072  |
|---|---|---|---------------------|-------------|-------------------------|-------------|
|   | I   | Rate Calculations   |                     |             |                         |             |
| Description                               | Operating   | Direct  | InDirect            | Property    | ROE                     | Totals      |
| Total Cost                                | 949,275   | 2,122,120   | 1,301,803           | 224,848     | 0                       | 4,598,046   |
| Audit Adjustments                         |   |   |                     |             |                         |             |
| Cost Per Diem                             | 33.9015   | 75.7873   | 46.4913             | 8.0300      |                         | 164.2101    |
| Cost Per Diem Inflated                    | 35.4241   | 77.8014   | 48.5793             |             |                         |             |
| Low Occupancy Adjustment                  |   |   |                     |             |                         |             |
| Occupancy Adjusted/Inflated Per Diem      | 35.4241   | 77.8014   | 48.5793             | 8.0300      |                         | 169.8348    |
| Interim Adjustment                        |   |   |                     |             |                         |             |
| Interim Adjusted Per Diem                 |   |   |                     |             |                         |             |
| Prior Semester: Provider Target Base      | 36.1628   |   | 46.6627             |             |                         |             |
| Provider Target Rate                      | 37.0000   |   | 47.7430             |             |                         |             |
| Interim Adjustment                        |   |   |                     |             |                         |             |
| Interim Adjusted Provider Target Rate     |   |   |                     |             |                         |             |
| Cost Based Class Ceilings                 | 47.7573   | 95.2206   | 58.5089             | 13.6500     |                         |             |
| Prior Semester: Class Ceiling Target Base | 45.2463   |   | 53.4956             |             |                         |             |
| Target Rate Class Ceiling                 | 45.9795   |   | 54.3625             |             |                         |             |
| New Provider Target Limitation            |   |   |                     |             |                         |             |
| Base for line 10a                         |   |   |                     |             |                         |             |
| Lesser of 5,7,8,10, 10a                   | 35.4241   | 77.8014   | 47.7430             | 8.0300      |                         | 168.9985    |
| Medicaid Adjustment Rate                  |   | 1.5685  | 0.9625              |             |                         |             |
| Prospective Per Diem 11                   | 35.4241   | 79.3699   | 48.7055             | 8.0300      |                         | 171.5295    |
| Inflated Usual & Customary Charge         | Usual and Custor  | mary Limitations no   | ot applied after 7/ | 1/2002      |                         |             |
|   | Total Cost Audit Adjustments  Cost Per Diem Cost Per Diem Inflated Low Occupancy Adjustment Occupancy Adjusted/Inflated Per Diem Interim Adjustment Interim Adjusted Per Diem  Prior Semester: Provider Target Base Provider Target Rate Interim Adjustment Interim Adjustment Interim Adjusted Provider Target Rate  Cost Based Class Ceilings Prior Semester: Class Ceiling Target Base Target Rate Class Ceiling New Provider Target Limitation Base for line 10a  Lesser of 5,7,8,10, 10a  Medicaid Adjustment Rate Prospective Per Diem 11 | Total Cost Audit Adjustments  Cost Per Diem Cost Per Diem Inflated Low Occupancy Adjustment Occupancy Adjusted/Inflated Per Diem Interim Adjustment Interim Adjusted Per Diem Prior Semester: Provider Target Base Provider Target Rate Interim Adjusted Provider Target Rate Cost Based Class Ceilings Prior Semester: Class Ceiling Target Base Target Rate Class Ceiling New Provider Target Limitation Base for line 10a Lesser of 5,7,8,10, 10a Medicaid Adjustment Rate Prospective Per Diem 11  Medicaid Adjustment Rate Prospective Per Diem 11  Medicaid Adjustment Rate Prospective Per Diem 11 | Total Cost          | Description | Description   Operating | Description |

Provider has submitted Supplemental Schedule.

12/1/2001

207900





188.10

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Heron Pointe Health and Rehab.

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 12/1/2001 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1984/07   |
| Indexed Asset Value  | 3,499,032 |
| FRVS Base Asset:     | 2,054,536 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage Information |           |          |  |  |
|----------------------|-----------|----------|--|--|
| Amount: 1,980,521.00 |           |          |  |  |
| Type:                | Fixed [2] |          |  |  |
| < 60% of Base:       | False     |          |  |  |
| Interest Rate:       | 10.6343   | <b>%</b> |  |  |
| Chase Rate:          | 4.7500    | <b>%</b> |  |  |
| Amortization Rate:   | 7.7500    | <b>%</b> |  |  |
| Interest Only:       | False     |          |  |  |
| Yearly Payment:      | 275,7     | 763      |  |  |

| Calculation of FRVS Per Diem |                     |          |  |  |  |
|------------------------------|---------------------|----------|--|--|--|
|                              | Total Amount        | Per Diem |  |  |  |
| 80% Capital(1):              | 2,799,226           | 6.9955   |  |  |  |
| 20% ROE(2):                  | 699,806             | 0.5603   |  |  |  |
| Insurance Cost(              | 3): <b>33,580</b>   | 0.8145   |  |  |  |
| Taxes Cost(3):               | 58,874              | 1.4281   |  |  |  |
| Home Office(3)               | : 17,508            | 0.4247   |  |  |  |
| Replacement(38               | &4): <b>104,974</b> | 0.0000   |  |  |  |
| Total FRVS PI                | D:                  | 10.2231  |  |  |  |

- (1) 80% Capital (\$2,799,226) amortized at 7.7500% for 20 years Principal & Interest of \$275,763 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.9955
- (2) 20% ROE (\$699,806) times the ROE factor (0.031560) divided by annual available days (43,800) 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 De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,420,000 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS  |   |                            |                              |  |  |  |
|--|--|---|----------------------------|------------------------------|--|--|--|
| Components Cost FRVS MTA* Final Component                          |  |   |                            |                              |  |  |  |
| Operating  | 35.4241  | 35.4241   | 2.5872                     | 32.8369                      |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 79.3699<br>48.7055<br>8.0300<br>0.0000<br>0.0000 | 79.3699<br>48.7055<br>10.2231<br>0.0000<br>0.0000 | 5.7968<br>3.5572<br>0.7466 | 73.5731<br>45.1483<br>9.4765 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |   |                            | \$18.3818<br>\$8.6851        |  |  |  |
| Totals   | 171.5295   | 173.7226  | 12.6878                    | 188.1017                     |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





204.23

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Magnolia Health and Rehab. Center

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

| Provider Information           | Cost Report (CR)           | Patient Days                     | Ratings Days             |       |
|--------------------------------|----------------------------|----------------------------------|--------------------------|-------|
| 1507 South Tuttle Ave          | 07/01/2009-06/30/2010      | Number of Beds: 120              | Superior: 0              |       |
| Sarasota FL 34239              | Days In CR 365             | Maximum: <b>43,80</b>            | 0 Standard: 184          |       |
| County: Sarasota[58]           | First Used: <b>2011/01</b> | Max Annualized: 43,80            |                          |       |
| Region: South[2] Area: 8       | Last Used: <b>2011/07</b>  | Total Patient: 41,93             | Total: 184               | ŀ     |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 4,98                   | 2 Inflation              |       |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: 28,69                  | 5 FY Index: 1.2066       | 57423 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 68.435499                        | Semester Index: 1.2608   | 36800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 95.730599                        |                          |       |
| Open Date: 9/14/1994           | Statewide Low Occupar      | ncy Threshold: <b>79.31440</b> 9 |                          |       |
| Acquired Date: 9/14/1994       | Medicaid Low Occupan       | cy Threshold: <b>41.94060</b> 9  | DC FY Index: 1.1665      |       |
| Entered Medicaid 9/14/1994     | Low Occupancy Adjust       | ment Factor: <b>120.69762</b> 9  | DC Sem Index: 1.1005     |       |
| Med # Active Date: 12/1/2001   | Weighted Low Occ Adj       | ustment Factor: 100.00000        | DC Inflation: 1.0265     |       |
| Previous Med # <b>211443</b>   |                            |                                  | 1,020                    |       |
|                                |                            |                                  | <b>PS Target:</b> 1.0231 | 15072 |

|       |   |           | Rate Calculations |           | l .      |     |           |
|-------|---|-----------|-------------------|-----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct            | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,148,458 | 2,283,184         | 1,411,260 | 261,698  | 0   | 5,104,600 |
| 1a    | Audit Adjustments                         |           |                   |           |          |     |           |
| 2     | Cost Per Diem                             | 40.0229   | 79.5673           | 49.1814   | 9.1200   |     | 177.8916  |
| 3     | Cost Per Diem Inflated                    | 41.8204   | 81.6818           | 51.3902   |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |                   |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 41.8204   | 81.6818           | 51.3902   | 9.1200   |     | 184.0124  |
| 5a    | Interim Adjustment                        |           |                   |           |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |                   |           |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 41.8806   |                   | 47.9568   |          |     |           |
| 7     | Provider Target Rate                      | 42.8502   |                   | 49.0670   |          |     |           |
| 7a    | Interim Adjustment                        |           |                   |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |                   |           |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193   | 97.3713           | 64.0999   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378   |                   | 56.8989   |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535   |                   | 57.8210   |          |     |           |
| 10a   | New Provider Target Limitation            |           |                   |           |          |     |           |
| 10b   | Base for line 10a                         |           |                   |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 41.8204   | 81.6818           | 49.0670   | 9.1200   |     | 181.6892  |
| 12/13 | Medicaid Adjustment Rate                  |           | 1.6941            | 1.0176    |          |     |           |
| 14    | Prospective Per Diem 11                   | 41.8204   | 83.3759           | 50.0846   | 9.1200   |     | 184.4009  |
| 15    | 11 1 1 0 4 1 1 1 0 7 1 1 0 0 0 0          |           |                   |           |          |     |           |





204.23

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Magnolia Health and Rehab. Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 9/14/1994 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1994/07   |
| Indexed Asset Value  | 5,377,408 |
| FRVS Base Asset:     | 4,058,400 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage Information |           |          |  |  |
|----------------------|-----------|----------|--|--|
| Amount: 2,964,729.00 |           |          |  |  |
| Type:                | Fixed [2] |          |  |  |
| < 60% of Base:       | False     |          |  |  |
| Interest Rate:       | 10.6343 % |          |  |  |
| Chase Rate:          | 4.7500 %  |          |  |  |
| Amortization Rate:   | 7.7500    | <b>%</b> |  |  |
| Interest Only:       | False     |          |  |  |
| Yearly Payment:      | 423,799   |          |  |  |

| Calculation of FRVS Per Diem |                     |          |  |  |
|------------------------------|---------------------|----------|--|--|
|                              | Total Amount        | Per Diem |  |  |
| 80% Capital(1):              | 4,301,926           | 10.7509  |  |  |
| 20% ROE(2):                  | 1,075,482           | 0.8610   |  |  |
| Insurance Cost(3             | 33 <b>,580</b>      | 0.8009   |  |  |
| Taxes Cost(3):               | 117,378             | 2.7994   |  |  |
| Home Office(3):              | 20,436              | 0.4874   |  |  |
| Replacement(3&               | (24): <b>72,548</b> | 0.0000   |  |  |
| Total FRVS PI                | <b>)</b> :          | 15.6996  |  |  |

- (1) 80% Capital (\$4,301,926) amortized at 7.7500% for 20 years Principal & Interest of \$423,799 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.7509
- (2) 20% ROE (\$1,075,482) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8610
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 33,820    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1994   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 4,058,400 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                               |  |  |
|--|--|---|----------------------------|-------------------------------|--|--|
| Components   | Components Cost FRVS MTA* Final Component        |   |                            |                               |  |  |
| Operating  | 41.8204  | 41.8204   | 3.0544                     | 38.7660                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 83.3759<br>50.0846<br>9.1200<br>0.0000<br>0.0000 | 83.3759<br>50.0846<br>15.6996<br>0.0000<br>0.0000 | 6.0894<br>3.6579<br>1.1466 | 77.2865<br>46.4267<br>14.5530 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |   |                            | \$18.5137<br>\$8.6851         |  |  |
| Totals   | 184.4009   | 190.9805  | 13.9483                    | 204.2310                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





194.27

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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 Da         |           | Ratings         | Days       |
|--------------------------------|----------------------------|--------------------|-----------|-----------------|------------|
| 626 North Tyndall Parkway      | 07/01/2009-06/30/2010      | Number of Beds:    | 77        | Superior:       | 0          |
| Callaway Fl 32404              | Days In CR 365             | Maximum:           | 28,105    | Standard:       | 184        |
| County: Bay[3]                 | First Used: <b>2011/01</b> | Max Annualized:    | 28,105    | Conditional:    | 0          |
| Region: North [1] Area: 2      | Last Used: <b>2011/07</b>  | Total Patient:     | 24,209    | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:          | 8,905     | Inflat          | ion        |
| Current Class North Small [1]  | Initial CR? False          | Medicaid:          | 12,015    | FY Index:       | 1.20667423 |
| Class at 1/94: North Small [1] | Medicaid Utilization       | 4                  | 19.63030% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 8                  | 86.13770% | Cost:           | 1.04491168 |
| Open Date: 8/30/2000           | Statewide Low Occupar      | ncy Threshold: 7   | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 8/30/2000       | Medicaid Low Occupan       | cy Threshold: 4    | 41.94060% | DC FY Index:    | 1.16650000 |
| Entered Medicaid 8/30/2000     | Low Occupancy Adjusts      | ment Factor: 10    | 08.60285% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/1/2001   | Weighted Low Occ Adj       | ustment Factor: 10 | 00.00000% | DC Inflation:   | 1.02657523 |
| Previous Med # <b>229466</b>   |                            |                    |           |                 |            |
|                                |                            |                    |           | PS Target:      | 1.02315072 |

|       | Rate Calculations   |           |         |          |          |     |           |
|-------|---|-----------|---------|----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct  | InDirect | Property | ROE | Totals    |
| 1     | Total Cost  | 551,345   | 914,304 | 657,298  | 106,813  | 0   | 2,229,760 |
| 1a    | Audit Adjustments   |           |         |          |          |     |           |
| 2     | Cost Per Diem   | 45.8881   | 76.0969 | 54.7065  | 8.8900   |     | 185.5815  |
| 3     | Cost Per Diem Inflated  | 47.9490   | 78.1192 | 57.1635  |          |     |           |
| 4     | Low Occupancy Adjustment  |           |         |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 47.9490   | 78.1192 | 57.1635  | 8.8900   |     | 192.1217  |
| 5a    | Interim Adjustment  |           |         |          |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |         |          |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 42.0375   |         | 48.7271  |          |     |           |
| 7     | Provider Target Rate  | 43.0107   |         | 49.8552  |          |     |           |
| 7a    | Interim Adjustment  |           |         |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |         |          |          |     |           |
| 8     | Cost Based Class Ceilings   | 53.6870   | 92.6766 | 66.4586  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 48.4247   |         | 58.4725  |          |     |           |
| 10    | Target Rate Class Ceiling   | 49.2094   |         | 59.8127  |          |     |           |
| 10a   | New Provider Target Limitation  |           |         |          |          |     |           |
| 10b   | Base for line 10a   |           |         |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 43.0107   | 78.1192 | 49.8552  | 8.8900   |     | 179.8751  |
| 12/13 | Medicaid Adjustment Rate  |           |         |          |          |     |           |
| 14    | Prospective Per Diem 11   | 43.0107   | 78.1192 | 49.8552  | 8.8900   |     | 179.8751  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |         |          |          |     |           |





194.27

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| <b>Emerald</b> | Shores | Health | and | Rehah   |
|----------------|--------|--------|-----|---------|
| Liller alu     | SHULS  | HUAIUH | anu | ixchab. |

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 8/30/2000 |  |
|----------------------|-----------|--|
| Year of Phase-In/Ful | 1:        |  |
| RS to Start Calcs:   | 2000/07   |  |
| Indexed Asset Value  | 3,430,970 |  |
| FRVS Base Asset:     | 3,068,373 |  |
| Occup Adj Factor:    | 0.9000    |  |
| ROE Factor           | 0.031560  |  |
|                      |           |  |

| Mortgage Information        |           |          |  |  |
|-----------------------------|-----------|----------|--|--|
| Amount: <b>2,094,140.00</b> |           |          |  |  |
| Type:                       | Fixed [2] |          |  |  |
| < 60% of Base:              | False     |          |  |  |
| Interest Rate:              | 10.6343   | <b>%</b> |  |  |
| Chase Rate:                 | 4.7500    | <b>%</b> |  |  |
| Amortization Rate:          | 7.7500    | <b>%</b> |  |  |
| Interest Only:              | False     |          |  |  |
| Yearly Payment:             | 270,398   |          |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |
|------------------------------|--------------------|----------|--|--|
|                              | Total Amount       | Per Diem |  |  |
| 80% Capital(1):              | 2,744,776          | 10.6900  |  |  |
| 20% ROE(2):                  | 686,194            | 0.8562   |  |  |
| Insurance Cost(              | 3): <b>21,060</b>  | 0.8699   |  |  |
| Taxes Cost(3):               | 44,622             | 1.8432   |  |  |
| Home Office(3)               | : 15,233           | 0.6292   |  |  |
| Replacement(38               | £4): <b>12,246</b> | 0.0000   |  |  |
| Total FRVS PI                | D:                 | 14.8885  |  |  |

- (1) 80% Capital (\$2,744,776) amortized at 7.7500% for 20 years Principal & Interest of \$270,398 divided by annual available days (28,105) divided by Occup. Adj. (0.9000) = \$10.6900
- (2) 20% ROE (\$686,194) times the ROE factor (0.031560) divided by annual available days (28,105) divided by Occup. Adj. (0.9000) = \$0.8562
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 39,849    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 1/1/2000    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 77          | Effective PBS Limitation | 3,068,373 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                               |  |
|--|--|---|----------------------------|-------------------------------|--|
| Components   | Cost FRVS MTA* Final Component                   |   |                            |                               |  |
| Operating  | 43.0107  | 43.0107   | 3.1413                     | 39.8694                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 78.1192<br>49.8552<br>8.8900<br>0.0000<br>0.0000 | 78.1192<br>49.8552<br>14.8885<br>0.0000<br>0.0000 | 5.7055<br>3.6412<br>1.0874 | 72.4137<br>46.2140<br>13.8011 |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 179,8751   | 185.8736  | 13.5754                    | \$13.2817<br>\$8.6851         |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





186.55

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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         | S       | Ratings         | Days       |
|--------------------------------|----------------------------|----------------------|---------|-----------------|------------|
| 1111 Drury Lane                | 07/01/2009-06/30/2010      | Number of Beds:      | 120     | Superior:       | 0          |
| Englewood FL 34224             | Days In CR 365             | Maximum:             | 43,800  | Standard:       | 184        |
| County: Sarasota[58]           | First Used: <b>2011/07</b> | Max Annualized:      | 43,800  | Conditional:    | 0          |
| Region: South[2] Area: 8       | Last Used: <b>2011/07</b>  | Total Patient:       | 40,017  | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:            | 10,330  | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid:            | 22,581  | FY Index:       | 1.20667423 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 56.                  | .42852% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 91.                  | .36301% | Cost:           | 1.04491168 |
| Open Date: 9/1/1983            | Statewide Low Occupan      | cy Threshold: 79.    | .31440% | Target:         | 1.01620550 |
| Acquired Date: 9/1/1983        | Medicaid Low Occupan       | cy Threshold: 41.    | .94060% | DC FY Index:    | 1.16650000 |
| Entered Medicaid 9/1/1983      | Low Occupancy Adjusti      | ment Factor: 115.    | .19095% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/1/2001   | Weighted Low Occ Adj       | ustment Factor: 100. | .00000% | DC Inflation:   |            |
| Previous Med # <b>207438</b>   |                            |                      |         |                 | 1.02657523 |
|                                |                            |                      |         | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 792,176          | 1,701,864           | 989,949             | 199,616  | 0   | 3,683,605 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 35.0815          | 75.3671             | 43.8399             | 8.8400   |     | 163.1285  |
| 3     | Cost Per Diem Inflated                    | 36.6571          | 77.3700             | 45.8088             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 36.6571          | 77.3700             | 45.8088             | 8.8400   |     | 168.6759  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 40.1320          |                     | 47.9568             |          |     |           |
| 7     | Provider Target Rate                      | 41.0611          |                     | 49.0670             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 36.6571          | 77.3700             | 45.8088             | 8.8400   |     | 168.6759  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.5595              | 0.3313              |          |     |           |
| 14    | Prospective Per Diem 11                   | 36.6571          | 77.9295             | 46.1401             | 8.8400   |     | 169.5667  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | nary Limitations no | t applied after 7/2 | 1/2002   |     |           |





186.55

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Englewood Healthcare & Rehab. Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 5/1/1993  |
|------------------------|-----------|
| Year of Phase-In/ Full | l:        |
| RS to Start Calcs:     | 1983/07   |
| Indexed Asset Value    | 5,251,696 |
| FRVS Base Asset:       | 3,190,349 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031560  |
|                        |           |

| Mortgage Information    |                             |          |  |  |  |
|-------------------------|-----------------------------|----------|--|--|--|
| Amount:                 | Amount: <b>3,801,353.00</b> |          |  |  |  |
| Type:                   | Гуре: <b>Fixed [2]</b>      |          |  |  |  |
| < 60% of Base:          | False                       |          |  |  |  |
| Interest Rate:          | 10.6343                     | <b>%</b> |  |  |  |
| Chase Rate:             | 4.7500                      | <b>%</b> |  |  |  |
| Amortization Rate:      | 7.7500                      | <b>%</b> |  |  |  |
| Interest Only:          | False                       |          |  |  |  |
| Yearly Payment: 413,892 |                             |          |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Tot                          | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 4,201,357 | 10.4995  |  |  |  |
| 20% ROE(2):                  | 1,050,339 | 0.8409   |  |  |  |
| Insurance Cost(3):           | 33,580    | 0.8391   |  |  |  |
| Taxes Cost(3):               | 64,570    | 1.6136   |  |  |  |
| Home Office(3):              | 21,597    | 0.5397   |  |  |  |
| Replacement(3&4):            | 38,164    | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 14.3328  |  |  |  |

- (1) 80% Capital (\$4,201,357) amortized at 7.7500% for 20 years Principal & Interest of \$413,892 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.4995
- (2) 20% ROE (\$1,050,339) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8409
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Ì | Per Bed Standard Det | ermination | Used Per Bed Standard:          | 28,500    | - |
|---|----------------------|------------|---------------------------------|-----------|---|
|   | Comparison Date:     | 10/1/1985  | Current RS PBS:                 | 49,593    |   |
|   | Comparison Bed       | 120        | <b>Effective PBS Limitation</b> | 3,420,000 |   |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                                   |  |
|--|--|---|----------------------------|-----------------------------------|--|
| Components   | Cost   | FRVS  | MTA*                       | Final Component                   |  |
| Operating  | 36.6571  | 36.6571   | 2.6773                     | 33.9798                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 77.9295<br>46.1401<br>8.8400<br>0.0000<br>0.0000 | 77.9295<br>46.1401<br>14.3328<br>0.0000<br>0.0000 | 5.6916<br>3.3699<br>1.0468 | 72.2379<br>42.7702<br>13.2860     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 169.5667   | 175.0595  | 12.7856                    | \$15.5865<br>\$8.6851<br>186.5455 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



Med # Active Date:

Previous Med #

12/1/2001

214094

Florida Agency For Health Care Administration

200.03

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Evans Health Care**

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

| Provider Information           | Cost Report (CR)           | Patient Days           | Ratings Days                |
|--------------------------------|----------------------------|------------------------|-----------------------------|
| 3735 Evans Avenue              | 07/01/2009-06/30/2010      | Number of Beds: 120    | Superior: 0                 |
| Ft Myers FL 33901              | Days In CR 365             | Maximum: <b>43,800</b> | Standard: 184               |
| County: Lee[36]                | First Used: <b>2011/01</b> | Max Annualized: 43,800 | Conditional: 0              |
| Region: South[2] Area: 8       | Last Used: <b>2011/07</b>  | Total Patient: 42,170  | Total: 184                  |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>8,438</b> | Inflation                   |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: 19,896       | FY Index: <b>1.20667423</b> |
| C1 + 1/0.4 C + 3 T F F 43      | 3 f 1' ' 1 TT''1' '        | 47 100460/             |                             |

47.18046% Class at 1/94: **South Large [4]** Medicaid Utilization 96.27854% Operating Ex > 18 months [1] Occupancy: Open Date: 12/3/1998 Statewide Low Occupancy Threshold: 79.31440% Acquired Date: 12/3/1998 Medicaid Low Occupancy Threshold: 41.94060% 12/14/1998 121.38847% Entered Medicaid Low Occupancy Adjustment Factor:

100.00000% Weighted Low Occ Adjustment Factor:

Semester Index: 1.26086800 Cost: 1.04491168 Target: 1.01620550

DC FY Index: 1.16650000 DC Sem Index: 1.19750000 DC Inflation: 1.02657523 **PS Target:** 1.02315072

Rate Calculations Item Description Operating Direct InDirect Property ROE Totals 1 Total Cost 789,583 155,189 0 1,655,218 927,013 3,527,003 1a Audit Adjustments 2 39.6855 83.1935 46.5929 7.8000 177.2719 Cost Per Diem 3 41.4678 85.4044 48.6855 Cost Per Diem Inflated 4 Low Occupancy Adjustment 5 7.8000 Occupancy Adjusted/Inflated Per Diem 41.4678 85.4044 48.6855 183.3577 5a Interim Adjustment 5b Interim Adjusted Per Diem 6 40.1320 47.9568 Prior Semester: Provider Target Base 7 Provider Target Rate 41.0611 49.0670 7a Interim Adjustment 7b Interim Adjusted Provider Target Rate 8 13,6500 Cost Based Class Ceilings 51.5193 97.3713 64.0999 9 56.8989 Prior Semester: Class Ceiling Target Base 50.3378 10 51.1535 57.8210 Target Rate Class Ceiling 10a New Provider Target Limitation 10b | Base for line 10a 11 Lesser of 5,7,8,10, 10a 41.0611 85.4044 48.6855 7.8000 182.9510 12/13 Medicaid Adjustment Rate 14 7.8000 Prospective Per Diem 11 41.0611 85.4044 48.6855 182.9510 Usual and Customary Limitations not applied after 7/1/2002 15 Inflated Usual & Customary Charge





200.03

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| Evans | Heal | lth | Care |
|-------|------|-----|------|
|-------|------|-----|------|

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:         | 12/14/1998 |  |
|---------------------|------------|--|
| Year of Phase-In/Fu | 11:        |  |
| RS to Start Calcs:  | 1998/07    |  |
| Indexed Asset Value | 4,662,667  |  |
| FRVS Base Asset:    | 3,977,610  |  |
| Occup Adj Factor:   | 0.9000     |  |
| ROE Factor          | 0.031560   |  |
|                     |            |  |

| Mortgage Information        |           |          |  |  |
|-----------------------------|-----------|----------|--|--|
| Amount: <b>3,725,244.00</b> |           |          |  |  |
| Type:                       | Fixed [2] |          |  |  |
| < 60% of Base:              | False     |          |  |  |
| Interest Rate:              | 10.6343   | <b>%</b> |  |  |
| Chase Rate:                 | 4.7500    | <b>%</b> |  |  |
| Amortization Rate:          | 7.7500    | <b>%</b> |  |  |
| Interest Only:              | False     |          |  |  |
| Yearly Payment:             | 367,470   |          |  |  |

| Calculation of FRVS Per Diem |                     |          |  |  |
|------------------------------|---------------------|----------|--|--|
|                              | Total Amount        | Per Diem |  |  |
| 80% Capital(1):              | 3,730,134           | 9.3219   |  |  |
| 20% ROE(2):                  | 932,533             | 0.7466   |  |  |
| Insurance Cost(3             | 33,580              | 0.7963   |  |  |
| Taxes Cost(3):               | 74,040              | 1.7558   |  |  |
| Home Office(3):              | 21,942              | 0.5203   |  |  |
| Replacement(3&               | (4): <b>108,149</b> | 0.0000   |  |  |
| Total FRVS PD                | ):                  | 13.1409  |  |  |

- (1) 80% Capital (\$3,730,134) amortized at 7.7500% for 20 years Principal & Interest of \$367,470 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.3219
- (2) 20% ROE (\$932,533) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7466
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| <u> </u>             |             |                          |           |  |
|----------------------|-------------|--------------------------|-----------|--|
| Per Bed Standard Det | termination | Used Per Bed Standard:   | 37,882    |  |
| Comparison Date:     | 1/1/1998    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 105         | Effective PBS Limitation | 3,977,610 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                               |
|--|--|---|----------------------------|-------------------------------|
| Components   | Cost FRVS MTA* Final Component                   |   |                            |                               |
| Operating  | 41.0611  | 41.0611   | 2.9989                     | 38.0622                       |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 85.4044<br>48.6855<br>7.8000<br>0.0000<br>0.0000 | 85.4044<br>48.6855<br>13.1409<br>0.0000<br>0.0000 | 6.2375<br>3.5558<br>0.9597 | 79.1669<br>45.1297<br>12.1812 |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 192.0510   | 199 2010  | 12.7510                    | \$16.8060<br>\$8.6851         |
| Totals   | 182.9510   | 188.2919  | 13.7519                    | 200.0311                      |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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Florida Agency For Health Care Administration

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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Fletcher Health and Rehab. Center

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

| Provider Information            | Cost Report (CR)           | Patient Days                      | Ratings                     | Days       |
|---------------------------------|----------------------------|-----------------------------------|-----------------------------|------------|
| 518 West Fletcher Ave           | 07/01/2009-06/30/2010      | Number of Beds: 120               | Superior:                   | 0          |
| Tampa FL 33612                  | Days In CR 365             | Maximum: 43,800                   | Standard:                   | 184        |
| County: Hillsborough[29]        | First Used: <b>2011/01</b> | Max Annualized: 43,800            | Conditional:                | 0          |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient: 42,164             | Total:                      | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>10,464</b>           | Inflati                     | on         |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>22,088</b>           | FY Index:                   | 1.20667423 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 52.38592%                         | Semester Index:             | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 96.26484%                         | Cost:                       | 1.04491168 |
| Open Date: 5/19/1998            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target:                     | 1.01620550 |
| Acquired Date: 5/19/1998        | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index:                | 1.16650000 |
| Entered Medicaid 5/19/1998      | Low Occupancy Adjustr      | ment Factor: 121.37120%           | DC Sem Index:               | 1.19750000 |
| Med # Active Date: 12/1/2001    | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Sem Index. DC Inflation: | 1.02657523 |
| Previous Med # <b>213730</b>    |                            |                                   |                             |            |
|                                 |                            |                                   | PS Target:                  | 1.02315072 |

|       | Rate Calculations   |           |           |           |          |     |           |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost  | 770,801   | 1,775,579 | 1,109,165 | 186,202  | 0   | 3,841,747 |
| 1a    | Audit Adjustments   |           |           |           |          |     |           |
| 2     | Cost Per Diem   | 34.8968   | 80.3866   | 50.2157   | 8.4300   |     | 173.9291  |
| 3     | Cost Per Diem Inflated  | 36.4641   | 82.5229   | 52.4710   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 36.4641   | 82.5229   | 52.4710   | 8.4300   |     | 179.8880  |
| 5a    | Interim Adjustment  |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 38.1474   |           | 46.1145   |          |     |           |
| 7     | Provider Target Rate  | 39.0305   |           | 47.1821   |          |     |           |
| 7a    | Interim Adjustment  |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings   | 49.6383   | 96.2960   | 61.3044   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 47.7921   |           | 55.1439   |          |     |           |
| 10    | Target Rate Class Ceiling   | 48.5666   |           | 56.0375   |          |     |           |
| 10a   | New Provider Target Limitation  |           |           |           |          |     |           |
| 10b   | Base for line 10a   |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 36.4641   | 82.5229   | 47.1821   | 8.4300   |     | 174.5991  |
| 12/13 | Medicaid Adjustment Rate  |           | 0.2215    | 0.1266    |          |     |           |
| 14    | Prospective Per Diem 11   | 36.4641   | 82.7444   | 47.3087   | 8.4300   |     | 174.9472  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





192.98

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Fletcher Health and Rehab. Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 5/19/1998 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1998/01   |
| Indexed Asset Value  | 5,423,294 |
| FRVS Base Asset:     | 4,493,400 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage Information        |           |          |  |  |
|-----------------------------|-----------|----------|--|--|
| Amount: <b>3,950,925.00</b> |           |          |  |  |
| Type:                       | Fixed [2] |          |  |  |
| < 60% of Base:              | False     |          |  |  |
| Interest Rate:              | 10.6343   | <b>%</b> |  |  |
| Chase Rate:                 | 4.7500    | <b>%</b> |  |  |
| Amortization Rate:          | 7.7500    | <b>%</b> |  |  |
| Interest Only:              | False     |          |  |  |
| Yearly Payment: 427,41      |           | 116      |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |
|------------------------------|--------------------|----------|--|--|
|                              | Total Amount       | Per Diem |  |  |
| 80% Capital(1):              | 4,338,635          | 10.8426  |  |  |
| 20% ROE(2):                  | 1,084,659          | 0.8684   |  |  |
| Insurance Cost(              | 3): <b>33,580</b>  | 0.7964   |  |  |
| Taxes Cost(3):               | 90,155             | 2.1382   |  |  |
| Home Office(3)               | 25,671             | 0.6088   |  |  |
| Replacement(38               | £4): <b>27,258</b> | 0.0000   |  |  |
| Total FRVS PI                | D:                 | 15.2544  |  |  |

- (1) 80% Capital (\$4,338,635) amortized at 7.7500% for 20 years Principal & Interest of \$427,416 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.8426
- (2) 20% ROE (\$1,084,659) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8684
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |          | Used Per Bed Standard:   | 37,445    |  |
|--------------------------------|----------|--------------------------|-----------|--|
| Comparison Date:               | 7/1/1997 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 120      | Effective PBS Limitation | 4,493,400 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                               |  |  |  |  |  |
|--|--|---|----------------------------|-------------------------------|--|--|--|--|--|
| Components Cost FRVS MTA* Final Component                          |  |   |                            |                               |  |  |  |  |  |
| Operating  | 36.4641  | 36.4641   | 2.6632                     | 33.8009                       |  |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 82.7444<br>47.3087<br>8.4300<br>0.0000<br>0.0000 | 82.7444<br>47.3087<br>15.2544<br>0.0000<br>0.0000 | 6.0433<br>3.4552<br>1.1141 | 76.7011<br>43.8535<br>14.1403 |  |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 4740470  | 10116   |                            | \$15.7959<br>\$8.6851         |  |  |  |  |  |
| Totals   | 174.9472   | 181.7716  | 13.2758                    | 192.9768                      |  |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





204.11

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Fort Pierce Health Care

| • •   | of Cost Report:Prospective [3]   |   |                                      |   |   | te:Prospe                       |         | F4.1  |  |                      |  |
|---|--|---|--------------------------------------|---|---|---------------------------------|---------|---|--|----------------------|--|
| 1 ype (   | of Ownership: Private For pro Provider Information   | Cost Report (CR)                            |                                      | n this Cost Report: No Change 1  Patient Days |   |                                 | inge[1] | Ratings Days                                  |  |                      |  |
| 611 South 13th Street Ft. Pierce FL 34950 County: St Lucie[56] Region: South[2] Area: 9 |  |   | /2009-06/30/<br>CR<br>ed: 2011       | 2010<br>365<br>/01                            | Number of Beds: 171  Maximum: 62,415  Max Annualized: 62,415  |                                 | 62,415  |   | Superior:<br>Standard:<br>Conditional:<br>Total: | 0<br>184<br>0<br>184 |  |
| Contro<br>Currer<br>Class<br>Opera<br>Open<br>Acqui<br>Entere<br>Med #                  | ol Private For profit [1] nt Class South Large [4] at 1/94: South Large [4] ting Ex > 18 months [1]  | Unaud<br>Initial C<br>M<br>O<br>S<br>M<br>L | ited [3]                             | ation<br>Occupan<br>Occupand<br>Adjustr       | Medicard<br>Medicard<br>Cy Thresh<br>Cy Thresh<br>nent Factor | e:<br>d:<br>old:<br>old:<br>or: |         | 039<br>602<br>19%<br>44%<br>60%<br>60%<br>17% | Seme<br>Cost:<br>Targe<br>DC I<br>DC S<br>DC I   |                      | 1.20667423<br>1.26086800<br>1.04491168<br>1.01620550<br>1.16650000<br>1.19750000<br>1.02657523<br>1.02315072 |
|   |  |   |                                      | 1   | culations   |                                 | •       |   |  |                      |  |
| Item  | Description  |   | Operating                            | Di  | rect  | InDire                          | ct l    | Property                                      |  | ROE                  | Totals   |
| 1<br>1a   | Total Cost Audit Adjustments   |   | 1,923,990                            | 3,6   | 558,872   | 2,354,6                         | 658     | 678,05  | 59   | 0                    | 8,615,579  |
| 2<br>3<br>4<br>5<br>5a<br>5b  | Cost Per Diem Cost Per Diem Inflated Low Occupancy Adjustment Occupancy Adjusted/Inflated Per I Interim Adjustment Interim Adjusted Per Diem | Diem  | 41.2856<br>43.1398<br><b>43.1398</b> | 8   | 8.5132<br>0.5997<br><b>0.5997</b>                             | 50.52<br>52.79<br><b>52.7</b> 9 | 963     | 14.550  |  |                      | 184.8758<br>191.0858   |
| 6<br>7<br>7a  | Prior Semester: Provider Target Ba<br>Provider Target Rate   | ase   | 40.1320<br><b>41.0611</b>            |   |   | 48.44<br><b>49.5</b> 0          |         |   |  |                      |  |

Interim Adjustment 7b Interim Adjusted Provider Target Rate 8 97.3713 64.0999 13.6500 Cost Based Class Ceilings 51.5193 9 56.8989 Prior Semester: Class Ceiling Target Base 50.3378 10 51.1535 57.8210 Target Rate Class Ceiling 10a New Provider Target Limitation 10b | Base for line 10a 11 Lesser of 5,7,8,10, 10a 41.0611 80.5997 49.5655 13.6500 184.8763 12/13 2.1168 Medicaid Adjustment Rate 3.4421

84.0418

51.6823

13.6500

190.4352

Usual and Customary Limitations not applied after 7/1/2002 15 Inflated Usual & Customary Charge

41.0611

Provider has submitted Supplemental Schedule.

Prospective Per Diem 11

14





204.11

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Fort Pierce Health Care

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1984/01   |
| Indexed Asset Value  | 5,349,524 |
| FRVS Base Asset:     | 3,267,919 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage Information      |           |            |  |  |  |  |
|---------------------------|-----------|------------|--|--|--|--|
| Amount: <b>967,160.00</b> |           |            |  |  |  |  |
| Type:                     | Fixed [2] |            |  |  |  |  |
| < 60% of Base:            | True      |            |  |  |  |  |
| Interest Rate:            | 12.5000   | <b>%</b>   |  |  |  |  |
| Chase Rate:               | 12.5000   | <b>%</b>   |  |  |  |  |
| Amortization Rate:        | 12.5000   | <b>%</b>   |  |  |  |  |
| Interest Only:            | True      |            |  |  |  |  |
| Yearly Payment:           | 532,0     | <b>)74</b> |  |  |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |  |  |
|------------------------------|--------------------|----------|--|--|--|--|
|                              | Total Amount       | Per Diem |  |  |  |  |
| 80% Capital(1):              | 4,279,619          | 9.4720   |  |  |  |  |
| 20% ROE(2):                  | 1,069,905          | 0.6011   |  |  |  |  |
| Insurance Cost(              | 3): <b>48,385</b>  | 0.9133   |  |  |  |  |
| Taxes Cost(3):               | 65,985             | 1.2455   |  |  |  |  |
| Home Office(3)               | : <b>23,097</b>    | 0.4360   |  |  |  |  |
| Replacement(38               | 24): <b>90,299</b> | 0.0000   |  |  |  |  |
| Total FRVS PI                | <b>)</b> :         | 12.6679  |  |  |  |  |

- (1) 80% Capital (\$4,279,619) amortized at 12.5000% for 20 years Interest of \$532,074 divided by annual available days (62,415) divided by Occup. Adj. (0.9000) = \$9.4720
- (2) 20% ROE (\$1,069,905) times the ROE factor (0.031560) divided by annual available days (62,415) divided by Occup. Adj. (0.9000) = \$0.6011
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |           | Used Per Bed Standard:   | 28,500    |  |
|--------------------------------|-----------|--------------------------|-----------|--|
| Comparison Date:               | 10/1/1985 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 171       | Effective PBS Limitation | 4,873,500 |  |

| (   | Comparison of Re | imbursement u | nder Cost vs. | FRVS                  |  |
|---|------------------|---------------|---------------|-----------------------|--|
| Components  | Cost             | FRVS          | MTA*          | Final Component       |  |
| Operating   | 41.0611          | 41.0611       | 2.9989        | 38.0622               |  |
| Patient Care  |                  |               |               |                       |  |
| Direct Care   | 84.0418          | 84.0418       | 6.1380        | 77.9038               |  |
| Indirect Care   | 51.6823          | 51.6823       | 3.7746        | 47.9077               |  |
| Property  | 13.6500          | 12.6679       | 0.9252        | 11.7427               |  |
| ROE   | 0.0000           | 0.0000        |               |                       |  |
| ROE Adjustment  | 0.0000           | 0.0000        |               |                       |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on |                  |               |               | \$19.8048<br>\$8.6851 |  |
| Totals  | 190.4352         | 189.4531      | 13.8367       | 204.1063              |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



NAME OF THE PARTY 
# Florida Agency For Health Care Administration

177.86

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Sea Breeze Health Care

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of O | wnership: . | Private For | profit [1] | CHOW | Status based of | on this Cost Report: No Change | [1] |
|-----------|-------------|-------------|------------|------|-----------------|--------------------------------|-----|
|           |             |             |            | a    | (65)            |                                |     |

| 1 y p c 0 1 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | 0110 [1]                   | sea on this ed  | 56 116 5 51 66 1 10 | 9         |                              |            |
|---|----------------------------|-----------------|---------------------|-----------|------------------------------|------------|
| Provider Information                          | Cost Report (CR)           |                 | Patient Days        |           | Ratings Days                 |            |
| 1937 Jenks Avenue                             | 07/01/2009-06/30/201       | Number          | of Beds: 12         | 20        | Superior:                    | 0          |
| Panama City FL 32405                          | Days In CR 36              | 5 Maximu        | m:                  | 43,800    | Standard:                    | 184        |
| County: Bay[3]                                | First Used: <b>2011/07</b> | Max An          | nualized:           | 43,800    | Conditional:                 | 0          |
| Region: North [1] Area: 2                     | Last Used: 2011/07         | Total Pa        | tient:              | 40,692    | Total:                       | 184        |
| Control Private For profit [1]                | <b>Unaudited [3]</b>       | Medicar         | e:                  | 4,999     | Inflati                      | ion        |
| Current Class North Large [2]                 | Initial CR? False          | Medicai         | d: .                | 31,393    | FY Index:                    | 1.20667423 |
| Class at 1/94: North Large [2]                | Medicaid Utilizatio        | n               | 77.1                | 4784%     | Semester Index:              | 1.26086800 |
| Operating Ex > 18 months [1]                  | Occupancy:                 |                 | 92.9                | 0411%     | Cost:                        | 1.04491168 |
| Open Date: 12/1/1979                          | Statewide Low Occ          | upancy Thresh   | old: <b>79.3</b>    | 1////0/   | Target:                      | 1.01620550 |
| Acquired Date: 12/1/1979                      | Medicaid Low Occ           | upancy Thresh   | old: <b>41.9</b>    | 10600/. I | DC FY Index:                 | 1.16650000 |
| Entered Medicaid 6/1/1980                     | Low Occupancy Ac           | ljustment Facto | or: <b>117.1</b> 3  | 3398%     | DC F F Index.  DC Sem Index: | 1.19750000 |
| Med # Active Date: 12/1/2001                  | Weighted Low Occ           | Adjustment Fa   | actor: 100.0        | 0000%     | DC Inflation:                | 1.02657523 |
| Previous Med # <b>205591</b>                  |                            |                 |                     |           |                              |            |
|   |                            |                 |                     |           | PS Target:                   | 1.02315072 |
|   | Rat                        | e Calculations  |                     |           |                              |            |
| Item Description                              | Operating                  | Direct          | InDirect            | Property  | ROE                          | Totals     |
| 1   | 1.026.200                  |                 | 1.161.661           | 400.0     | 4.5                          | 7.010.600  |

|   | Rate Calculations                         |           |           |           |          |     |           |
|---|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1   | Total Cost                                | 1,036,208 | 2,321,776 | 1,164,664 | 490,045  | 0   | 5,012,693 |
| 1a  | Audit Adjustments                         |           |           |           |          |     |           |
| 2   | Cost Per Diem                             | 33.0076   | 73.9584   | 37.0995   | 15.6100  |     | 159.6755  |
| 3   | Cost Per Diem Inflated                    | 34.4900   | 75.9239   | 38.7657   |          |     |           |
| 4   | Low Occupancy Adjustment                  |           |           |           |          |     |           |
| 5   | Occupancy Adjusted/Inflated Per Diem      | 34.4900   | 75.9239   | 38.7657   | 15.6100  |     | 164.7896  |
| 5a  | Interim Adjustment                        |           |           |           |          |     |           |
| 5b  | Interim Adjusted Per Diem                 |           |           |           |          |     |           |
| 6   | Prior Semester: Provider Target Base      | 36.1628   |           | 44.2723   |          |     |           |
| 7   | Provider Target Rate                      | 37.0000   |           | 45.2972   |          |     |           |
| 7a  | Interim Adjustment                        |           |           |           |          |     |           |
| 7b  | Interim Adjusted Provider Target Rate     |           |           |           |          |     |           |
| 8   | Cost Based Class Ceilings                 | 47.7573   | 95.2206   | 58.5089   | 13.6500  |     |           |
| 9   | Prior Semester: Class Ceiling Target Base | 45.2463   |           | 53.4956   |          |     |           |
| 10  | Target Rate Class Ceiling                 | 45.9795   |           | 54.3625   |          |     |           |
| 10a   | New Provider Target Limitation            |           |           |           |          |     |           |
| 10b   | Base for line 10a                         |           |           |           |          |     |           |
| 11  | Lesser of 5,7,8,10, 10a                   | 34.4900   | 75.9239   | 38.7657   | 13.6500  |     | 162.8296  |
| 12/13   | Medicaid Adjustment Rate                  |           | 2.3188    | 1.1840    |          |     |           |
| 14  | Prospective Per Diem 11                   | 34.4900   | 78.2427   | 39.9497   | 13.6500  |     | 166.3324  |
| 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |   |           |           |           |          |     |           |





177.86

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Sea Breeze Health Care**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 12/1/2001 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1979/07   |
| Indexed Asset Value   | 3,052,172 |
| FRVS Base Asset:      | 1,814,519 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information |           |          |  |  |
|----------------------|-----------|----------|--|--|
| Amount: 1,500,000.0  |           |          |  |  |
| Type:                | Fixed [2] |          |  |  |
| < 60% of Base:       | False     |          |  |  |
| Interest Rate:       | 10.0000   | <b>%</b> |  |  |
| Chase Rate:          | 13.0000   | <b>%</b> |  |  |
| Amortization Rate:   | 10.0000   | <b>%</b> |  |  |
| Interest Only:       | False     |          |  |  |
| Yearly Payment:      | 282,7     | 760      |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Tot                          | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 2,441,738 | 7.1730   |  |  |  |
| 20% ROE(2):                  | 610,434   | 0.4887   |  |  |  |
| Insurance Cost(3):           | 33,580    | 0.8252   |  |  |  |
| Taxes Cost(3):               | 42,042    | 1.0332   |  |  |  |
| Home Office(3):              | 17,239    | 0.4236   |  |  |  |
| Replacement(3&4):            | 7,003     | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 9.9437   |  |  |  |

- (1) 80% Capital (\$2,441,738) amortized at 10.0000% for 20 years Principal & Interest of \$282,760 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.1730
- (2) 20% ROE (\$610,434) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4887
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |                  | ermination | Used Per Bed Standard:          | 28,500    | 8,500 |  |
|--------------------------------|------------------|------------|---------------------------------|-----------|-------|--|
|                                | Comparison Date: | 10/1/1985  | Current RS PBS:                 | 49,593    |       |  |
|                                | Comparison Bed   | 120        | <b>Effective PBS Limitation</b> | 3,420,000 |       |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |
|--|---|--|----------------------------|------------------------------|
| Components Cost FRVS MTA* Final                                    |   |  | Final Component            |                              |
| Operating  | 34.4900   | 34.4900  | 2.5190                     | 31.9710                      |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 78.2427<br>39.9497<br>13.6500<br>0.0000<br>0.0000 | 78.2427<br>39.9497<br>9.9437<br>0.0000<br>0.0000 | 5.7145<br>2.9177<br>0.7262 | 72.5282<br>37.0320<br>9.2175 |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |  |                            | \$18.4289<br>\$8.6851        |
| Totals   | 166.3324  | 162.6261   | 11.8774                    | 177.8627                     |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





214.80

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### 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]

| Type of 6 whership: I iivate I of pro | nt [1] Cho ii Status Basea c | on this cost report: 140 Change | <u>/[*]</u>     |            |
|---------------------------------------|------------------------------|---------------------------------|-----------------|------------|
| Provider Information                  | Cost Report (CR)             | Patient Days                    | Ratings         | Days       |
| 1615 South Miami Road                 | 07/01/2009-06/30/2010        | Number of Beds: 59              | Superior:       | 0          |
| Ft. Lauderdale FL 33316               | Days In CR 365               | Maximum: 21,535                 | Standard:       | 184        |
| County: Broward[6]                    | First Used: <b>2011/01</b>   | Max Annualized: 21,535          | Conditional:    | 0          |
| Region: South[2] Area: 10             | Last Used: <b>2011/07</b>    | Total Patient: 20,012           | Total:          | 184        |
| Control Private For profit [1]        | Unaudited [3]                | Medicare: <b>2,858</b>          | Inflati         | ion        |
| Current Class South Small [3]         | Initial CR? False            | Medicaid: <b>14,468</b>         | FY Index:       | 1.20667423 |
| Class at 1/94: South Small [3]        | Medicaid Utilization         | 72.29662%                       | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]          | Occupancy:                   | 92.92779%                       | Cost:           | 1.04491168 |
| Open Date: 12/1/1984                  | Statewide Low Occupan        | cy Threshold: <b>79.31440</b> % | Target:         | 1.01620550 |
| Acquired Date: 12/1/1984              | Medicaid Low Occupand        | cy Threshold: <b>41.94060</b> % | DC FY Index:    | 1.16650000 |
| Entered Medicaid 5/1/1986             | Low Occupancy Adjustr        | ment Factor: 117.16383%         | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/1/2001          | Weighted Low Occ Adju        | ustment Factor: 100.0000%       | DC Inflation:   | 1.02657523 |
| Previous Med # <b>209007</b>          |                              |                                 |                 |            |
|                                       |                              |                                 | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 705,239          | 1,069,563           | 772,068             | 142,654  | 0   | 2,689,524 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 48.7447          | 73.9261             | 53.3638             | 9.8600   |     | 185.8946  |
| 3     | Cost Per Diem Inflated                    | 50.9339          | 75.8907             | 55.7605             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 50.9339          | 75.8907             | 55.7605             | 9.8600   |     | 192.4451  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 50.0232          |                     | 58.5755             |          |     |           |
| 7     | Provider Target Rate                      | 51.1813          |                     | 59.9316             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 59.2863          | 102.7706            | 78.6955             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 60.7984          |                     | 70.2905             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 61.7837          |                     | 71.4296             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 50.9339          | 75.8907             | 55.7605             | 9.8600   |     | 192.4451  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.9036              | 1.3987              |          |     |           |
| 14    | Prospective Per Diem 11                   | 50.9339          | 77.7943             | 57.1592             | 9.8600   |     | 195.7474  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | t applied after 7/2 | 1/2002   |     |           |





214.80

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Harbor Beach Nursing and Rehab. Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 5/28/1986 |
|------------------------|-----------|
| Year of Phase-In/ Full | l:        |
| RS to Start Calcs:     | 1984/07   |
| Indexed Asset Value    | 2,749,163 |
| FRVS Base Asset:       | 1,938,500 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031560  |
|                        |           |

| Mortgage Information      |           |          |  |  |  |
|---------------------------|-----------|----------|--|--|--|
| Amount: 2,822,258.0       |           |          |  |  |  |
| Type:                     | Fixed [2] |          |  |  |  |
| < 60% of Base:            | False     |          |  |  |  |
| Interest Rate:            | 10.6343   | <b>%</b> |  |  |  |
| Chase Rate: <b>4.7500</b> |           | <b>%</b> |  |  |  |
| Amortization Rate:        | 7.7500    | <b>%</b> |  |  |  |
| Interest Only:            | False     |          |  |  |  |
| Yearly Payment:           | 216,6     | 664      |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |  |
|------------------------------|-----------|----------|--|--|--|--|
| Tota                         | al Amount | Per Diem |  |  |  |  |
| 80% Capital(1):              | 2,199,330 | 11.1789  |  |  |  |  |
| 20% ROE(2):                  | 549,833   | 0.8953   |  |  |  |  |
| Insurance Cost(3):           | 15,822    | 0.7906   |  |  |  |  |
| Taxes Cost(3):               | 72,933    | 3.6445   |  |  |  |  |
| Home Office(3):              | 10,668    | 0.5331   |  |  |  |  |
| Replacement(3&4):            | 16,247    | 0.0000   |  |  |  |  |
| Total FRVS PD:               |           | 17.0424  |  |  |  |  |

- (1) 80% Capital (\$2,199,330) amortized at 7.7500% for 20 years Principal & Interest of \$216,664 divided by annual available days (21,535) divided by Occup. Adj. (0.9000) = \$11.1789
- (2) 20% ROE (\$549,833) times the ROE factor (0.031560) divided by annual available days (21,535) divided by Occup. Adj. (0.9000) = \$0.8953
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |          | Used Per Bed Standard:   | 27,413    |  |
|--------------------------------|----------|--------------------------|-----------|--|
| Comparison Date:               | 1/1/1984 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 59       | Effective PBS Limitation | 1,617,367 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                               |  |
|--|--|---|----------------------------|-------------------------------|--|
| Components   | Cost   | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 50.9339  | 50.9339   | 3.7200                     | 47.2139                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 77.7943<br>57.1592<br>9.8600<br>0.0000<br>0.0000 | 77.7943<br>57.1592<br>17.0424<br>0.0000<br>0.0000 | 5.6817<br>4.1746<br>1.2447 | 72.1126<br>52.9846<br>15.7977 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 105 7474   | 202.0200  | 440040                     | \$18.0095<br>\$8.6851         |  |
| Totals   | 195.7474   | 202.9298  | 14.8210                    | 214.8034                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





193.65

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Health Center at Brentwood**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of | of Ownership | : Private For p | rofit [1] | CHOW Status based o | n this Cost Repor | rt: No Change[1] |
|---------|--------------|-----------------|-----------|---------------------|-------------------|------------------|
|         |              |                 |           |                     |                   |                  |

| Provider Information           | Cost Report (CR)           | Patient Days              | Ratings Days    |            |
|--------------------------------|----------------------------|---------------------------|-----------------|------------|
| 2333 North Brentwood Circle    | 07/01/2009-06/30/2010      | Number of Beds: 120       | Superior:       | 0          |
| Lecanto FL 34461               | Days In CR 365             | Maximum: <b>43,800</b>    | Standard:       | 184        |
| County: Citrus[9]              | First Used: <b>2011/07</b> | Max Annualized: 43,800    | Conditional:    | 0          |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>  | Total Patient: 42,242     | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>9,719</b>    | Inflatio        | on         |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: <b>20,178</b>   | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 47.76762%                 | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 96.44292%                 | Cost:           | 1.04491168 |
| Open Date: 4/1/1984            | Statewide Low Occupan      | •                         | Target:         | 1.01620550 |
| Acquired Date: 4/1/1984        | Medicaid Low Occupand      | •                         | _               | 1.16650000 |
| Entered Medicaid 4/1/1984      | Low Occupancy Adjustr      | ment Factor: 121.59573%   |                 | 1.19750000 |
| Med # Active Date: 12/1/2001   | Weighted Low Occ Adju      | ustment Factor: 100.0000% | DC Inflation:   |            |
| Previous Med # 211222          |                            |                           |                 | 1.02657523 |
|                                |                            |                           | PS Target:      | 1.02315072 |
|                                | Rate Ca                    | lculations                |                 |            |

| <br>   |
|--------|
| Direct |

|       |   |                  | are cureurumens     |                    |          |     |           |
|-------|---|------------------|---------------------|--------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect           | Property | ROE | Totals    |
| 1     | Total Cost                                | 702,796          | 1,672,066           | 889,486            | 176,356  | 0   | 3,440,704 |
| 1a    | Audit Adjustments                         |                  |                     |                    |          |     |           |
| 2     | Cost Per Diem                             | 34.8298          | 82.8658             | 44.0820            | 8.7400   |     | 170.5176  |
| 3     | Cost Per Diem Inflated                    | 36.3941          | 85.0680             | 46.0618            |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                    |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 36.3941          | 85.0680             | 46.0618            | 8.7400   |     | 176.2639  |
| 5a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                    |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 37.7027          |                     | 46.9003            |          |     |           |
| 7     | Provider Target Rate                      | 38.5755          |                     | 47.9861            |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                    |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089            | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956            |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625            |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                    |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                    |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 36.3941          | 85.0680             | 46.0618            | 8.7400   |     | 176.2639  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                    |          |     |           |
| 14    | Prospective Per Diem 11                   | 36.3941          | 85.0680             | 46.0618            | 8.7400   |     | 176.2639  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | nary Limitations no | t applied after 7/ | 1/2002   |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Health Center at Brentwood**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 12/1/2001 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1984/01   |
| Indexed Asset Value  | 5,375,526 |
| FRVS Base Asset:     | 1,710,000 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage In:                | Mortgage Information |          |  |  |  |  |
|-----------------------------|----------------------|----------|--|--|--|--|
| Amount: <b>4,919,568.00</b> |                      |          |  |  |  |  |
| Type:                       | Fixed [2]            |          |  |  |  |  |
| < 60% of Base:              | False                |          |  |  |  |  |
| Interest Rate:              | 10.6343              | <b>%</b> |  |  |  |  |
| Chase Rate:                 | 4.7500               | <b>%</b> |  |  |  |  |
| Amortization Rate:          | 7.7500               | <b>%</b> |  |  |  |  |
| Interest Only:              | False                |          |  |  |  |  |
| Yearly Payment:             | 423,0                | 551      |  |  |  |  |

| Calculation of FRVS Per Diem |                       |         |  |  |
|------------------------------|-----------------------|---------|--|--|
| Т                            | Total Amount Per Diem |         |  |  |
| 80% Capital(1):              | 4,300,421             | 10.7471 |  |  |
| 20% ROE(2):                  | 1,075,105             | 0.8607  |  |  |
| Insurance Cost(3)            | 33,580                | 0.7949  |  |  |
| Taxes Cost(3):               | 69,869                | 1.6540  |  |  |
| Home Office(3):              | 21,520                | 0.5094  |  |  |
| Replacement(3&4              | 4): <b>87,875</b>     | 0.0000  |  |  |
| Total FRVS PD:               | •                     | 14.5661 |  |  |

- (1) 80% Capital (\$4,300,421) amortized at 7.7500% for 20 years Principal & Interest of \$423,651 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.7471
- (2) 20% ROE (\$1,075,105) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8607
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |                  | ermination | Used Per Bed Standard:   | 28,500    |  |
|--------------------------------|------------------|------------|--------------------------|-----------|--|
|                                | Comparison Date: | 10/1/1985  | Current RS PBS:          | 49,593    |  |
|                                | Comparison Bed   | 60         | Effective PBS Limitation | 1,710,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                               |  |
|--|--|---|----------------------------|-------------------------------|--|
| Components   | Cost   | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 36.3941  | 36.3941   | 2.6581                     | 33.7360                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 85.0680<br>46.0618<br>8.7400<br>0.0000<br>0.0000 | 85.0680<br>46.0618<br>14.5661<br>0.0000<br>0.0000 | 6.2130<br>3.3641<br>1.0638 | 78.8550<br>42.6977<br>13.5023 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 15( 2(2)   | 102 0000  | 12 2000                    | \$16.1760<br>\$8.6851         |  |
| Totals   | 176.2639   | 182.0900  | 13.2990                    | 193.6521                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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Florida Agency For Health Care Administration

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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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 profi | it [1] CHOW Status based o | n this Cost Report: No Change[1 | []_ |
|--------------------------------------|----------------------------|---------------------------------|-----|
|                                      |                            |                                 |     |

| Provider Information           | vider Information Cost Report (CR) Patient Days |                   | Days       | Ratings                    | Days       |
|--------------------------------|---|-------------------|------------|----------------------------|------------|
| 1026 Albee Farm Road           | 07/01/2009-06/30/2010                           | Number of Beds:   | 120        | Superior:                  | 0          |
| Venice FL 34292                | Days In CR 365                                  | Maximum:          | 43,800     | Standard:                  | 184        |
| County: Sarasota[58]           | First Used: <b>2011/07</b>                      | Max Annualized:   | 43,800     | Conditional:               | 0          |
| Region: South[2] Area: 8       | Last Used: <b>2011/07</b>                       | Total Patient:    | 38,812     | Total:                     | 184        |
| Control Private For profit [1] | Unaudited [3]                                   | Medicare:         | 3,439      | Inflat                     | ion        |
| Current Class South Large [4]  | Initial CR? False                               | Medicaid:         | 25,441     | FY Index:                  | 1.20667423 |
| Class at 1/94: South Large [4] | Medicaid Utilization                            |                   | 65.54931%  | Semester Index:            | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                                      |                   | 88.61187%  | Cost:                      | 1.04491168 |
| Open Date: 12/29/1983          | Statewide Low Occupan                           | cy Threshold:     | 79.31440%  | Target:                    | 1.01620550 |
| Acquired Date: 12/29/1983      | Medicaid Low Occupand                           | cy Threshold:     | 41.94060%  | DC FY Index:               | 1.16650000 |
| Entered Medicaid 12/29/1983    | Low Occupancy Adjustr                           | ment Factor:      | 111.72230% | DC F1 Index. DC Sem Index: | 1.19750000 |
| Med # Active Date: 12/1/2001   | Weighted Low Occ Adju                           | ustment Factor: 1 | 100.00000% |                            |            |
| Previous Med # <b>207594</b>   |   |                   |            | DC Inflation:              | 1.02657523 |
|                                |   |                   |            | PS Target:                 | 1.02315072 |
|                                | Pata Ca   | loulations        |            |                            |            |

| Rate | Cal | cu | lati | ons |
|------|-----|----|------|-----|
|------|-----|----|------|-----|

|       |   |                  | tate Calculations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 991,965          | 2,019,201           | 1,344,278           | 240,672  | 0   | 4,596,116 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 38.9908          | 79.3680             | 52.8390             | 9.4600   |     | 180.6578  |
| 3     | Cost Per Diem Inflated                    | 40.7419          | 81.4772             | 55.2121             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 40.7419          | 81.4772             | 55.2121             | 9.4600   |     | 186.8912  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 40.1320          |                     | 47.9568             |          |     |           |
| 7     | Provider Target Rate                      | 41.0611          |                     | 49.0670             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 40.7419          | 81.4772             | 49.0670             | 9.4600   |     | 180.7461  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.4253              | 0.8583              |          |     |           |
| 14    | Prospective Per Diem 11                   | 40.7419          | 82.9025             | 49.9253             | 9.4600   |     | 183.0297  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Heritage Health Care Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 9/23/1988 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1983/07   |
| Indexed Asset Value   | 5,476,143 |
| FRVS Base Asset:      | 3,249,000 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information        |           |          |  |  |  |
|-----------------------------|-----------|----------|--|--|--|
| Amount: <b>3,099,608.00</b> |           |          |  |  |  |
| Type:                       | Fixed [2] |          |  |  |  |
| < 60% of Base:              | False     |          |  |  |  |
| Interest Rate:              | 10.6343   | <b>%</b> |  |  |  |
| Chase Rate:                 | 4.7500    | <b>%</b> |  |  |  |
| Amortization Rate:          | 7.7500    | <b>%</b> |  |  |  |
| Interest Only:              | False     |          |  |  |  |
| Yearly Payment:             | 431,5     | 581      |  |  |  |

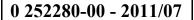
| Calculation of FRVS Per Diem |                     |          |  |  |  |
|------------------------------|---------------------|----------|--|--|--|
|                              | Total Amount        | Per Diem |  |  |  |
| 80% Capital(1):              | 4,380,914           | 10.9483  |  |  |  |
| 20% ROE(2):                  | 1,095,229           | 0.8769   |  |  |  |
| Insurance Cost(3             | 3): <b>33,580</b>   | 0.8652   |  |  |  |
| Taxes Cost(3):               | 72,174              | 1.8596   |  |  |  |
| Home Office(3):              | 18,241              | 0.4700   |  |  |  |
| Replacement(38               | 24): <b>104,195</b> | 0.0000   |  |  |  |
| Total FRVS PI                | <b>)</b> :          | 15.0200  |  |  |  |

- (1) 80% Capital (\$4,380,914) amortized at 7.7500% for 20 years Principal & Interest of \$431,581 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.9483
- (2) 20% ROE (\$1,095,229) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8769
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 114        | Effective PBS Limitation | 3,249,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                               |  |  |  |
|--|--|---|----------------------------|-------------------------------|--|--|--|
| Components Cost FRVS MTA* Final Component                          |  |   |                            |                               |  |  |  |
| Operating  | 40.7419  | 40.7419   | 2.9756                     | 37.7663                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 82.9025<br>49.9253<br>9.4600<br>0.0000<br>0.0000 | 82.9025<br>49.9253<br>15.0200<br>0.0000<br>0.0000 | 6.0548<br>3.6463<br>1.0970 | 76.8477<br>46.2790<br>13.9230 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 102.020  | 100 700   |                            | \$19.1484<br>\$8.6851         |  |  |  |
| Totals   | 183.0297   | 188.5897  | 13.7737                    | 202.6495                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
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# Florida Agency For Health Care Administration

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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### 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]

| Type of Ownership. I fivate For pro | iii [1] CiiOw Status Daseu ( | on tins Cost Report. | . No Change 1 |                 |            |
|-------------------------------------|------------------------------|----------------------|---------------|-----------------|------------|
| Provider Information                | Cost Report (CR)             | Patient D            | ays           | Ratings         | Days       |
| 777 Ninth Street North              | 07/01/2009-06/30/2010        | Number of Beds:      | 97            | Superior:       | 0          |
| Naples FL 34102                     | Days In CR 365               | Maximum:             | 35,405        | Standard:       | 184        |
| County: Collier[11]                 | First Used: <b>2011/01</b>   | Max Annualized:      | 35,405        | Conditional:    | 0          |
| Region: South[2] Area: 8            | Last Used: <b>2011/07</b>    | Total Patient:       | 33,372        | Total:          | 184        |
| Control Private For profit [1]      | Unaudited [3]                | Medicare:            | 5,679         | Inflati         | ion        |
| Current Class South Small [3]       | Initial CR? False            | Medicaid:            | 21,800        | FY Index:       | 1.20667423 |
| Class at 1/94: South Small [3]      | Medicaid Utilization         |                      | 65.32422%     | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]        | Occupancy:                   |                      | 94.25787%     | Cost:           | 1.04491168 |
| Open Date: 11/1/1981                | Statewide Low Occupan        | cy Threshold:        | 79.31440%     | Target:         | 1.01620550 |
| Acquired Date: 11/1/1981            | Medicaid Low Occupand        | cy Threshold:        | 41.94060%     | DC FY Index:    | 1.16650000 |
| Entered Medicaid 10/1/1982          | Low Occupancy Adjustr        | ment Factor: 1       | 18.84080%     | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/1/2001        | Weighted Low Occ Adju        | ustment Factor: 1    | 00.00000%     | DC Inflation:   | 1.02657523 |
| Previous Med # <b>207004</b>        |                              |                      |               |                 |            |
|                                     |                              |                      |               | PS Target:      | 1.02315072 |

| Rate Calculations |   |                 |                     |                     |          |     |           |
|-------------------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item              | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1                 | Total Cost                                | 888,197         | 1,956,192           | 1,037,672           | 183,992  | 0   | 4,066,053 |
| 1a                | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2                 | Cost Per Diem                             | 40.7430         | 89.7336             | 47.5996             | 8.4400   |     | 186.5162  |
| 3                 | Cost Per Diem Inflated                    | 42.5728         | 92.1183             | 49.7374             |          |     |           |
| 4                 | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5                 | Occupancy Adjusted/Inflated Per Diem      | 42.5728         | 92.1183             | 49.7374             | 8.4400   |     | 192.8685  |
| 5a                | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b                | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6                 | Prior Semester: Provider Target Base      | 50.0232         |                     | 58.5755             |          |     |           |
| 7                 | Provider Target Rate                      | 51.1813         |                     | 59.9316             |          |     |           |
| 7a                | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b                | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8                 | Cost Based Class Ceilings                 | 59.2863         | 102.7706            | 78.6955             | 13.6500  |     |           |
| 9                 | Prior Semester: Class Ceiling Target Base | 60.7984         |                     | 70.2905             |          |     |           |
| 10                | Target Rate Class Ceiling                 | 61.7837         |                     | 71.4296             |          |     |           |
| 10a               | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b               | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11                | Lesser of 5,7,8,10, 10a                   | 42.5728         | 92.1183             | 49.7374             | 8.4400   |     | 192.8685  |
| 12/13             | Medicaid Adjustment Rate                  |                 | 1.5881              | 0.8575              |          |     |           |
| 14                | Prospective Per Diem 11                   | 42.5728         | 93.7064             | 50.5949             | 8.4400   |     | 195.3141  |
| 15                | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





213.00

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Heritage Healthcare and Rehab. Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 9/23/1988 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1981/07   |
| Indexed Asset Value   | 4,579,659 |
| FRVS Base Asset:      | 3,220,500 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information        |         |          |  |  |
|-----------------------------|---------|----------|--|--|
| Amount: <b>3,333,936.00</b> |         |          |  |  |
| Type: Fixed [2]             |         |          |  |  |
| < 60% of Base:              | False   |          |  |  |
| Interest Rate:              | 10.6343 | <b>%</b> |  |  |
| Chase Rate:                 | 4.7500  | <b>%</b> |  |  |
| Amortization Rate:          | 7.7500  | <b>%</b> |  |  |
| Interest Only:              | False   |          |  |  |
| Yearly Payment:             | 360,928 |          |  |  |

| Calculation of FRVS Per Diem |                      |          |  |
|------------------------------|----------------------|----------|--|
|                              | Total Amount         | Per Diem |  |
| 80% Capital(1):              | 3,663,727            | 11.3270  |  |
| 20% ROE(2):                  | 915,932              | 0.9072   |  |
| Insurance Cost(              | 3): <b>26,888</b>    | 0.8057   |  |
| Taxes Cost(3):               | 39,058               | 1.1704   |  |
| Home Office(3)               | 17,446               | 0.5228   |  |
| Replacement(38               | (24): <b>115,848</b> | 0.0000   |  |
| Total FRVS PI                | <b>)</b> :           | 14.7331  |  |

- (1) 80% Capital (\$3,663,727) amortized at 7.7500% for 20 years Principal & Interest of \$360,928 divided by annual available days (35,405) divided by Occup. Adj. (0.9000) = \$11.3270
- (2) 20% ROE (\$915,932) times the ROE factor (0.031560) divided by annual available days (35,405) divided by Occup. Adj. (0.9000) = \$0.9072
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 113         | Effective PBS Limitation | 3,220,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                                   |  |
|--|--|---|----------------------------|-----------------------------------|--|
| Components   | Cost   | FRVS  | MTA*                       | Final Component                   |  |
| Operating  | 42.5728  | 42.5728   | 3.1093                     | 39.4635                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 93.7064<br>50.5949<br>8.4400<br>0.0000<br>0.0000 | 93.7064<br>50.5949<br>14.7331<br>0.0000<br>0.0000 | 6.8439<br>3.6952<br>1.0760 | 86.8625<br>46.8997<br>13.6571     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 195.3141   | 201.6072  | 14.7244                    | \$17.4347<br>\$8.6851<br>213.0026 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
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### Florida Agency For Health Care Administration

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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

| Type of Ownership. I fivate For pro | nt [1] CHOW Status Daseu ( | ni tilis Cost Report. | No Change 1 |                 |            |
|-------------------------------------|----------------------------|-----------------------|-------------|-----------------|------------|
| Provider Information                | Cost Report (CR)           | Patient D             | ays         | Ratings         | Days       |
| 3101 Ginger Drive                   | 07/01/2009-06/30/2010      | Number of Beds:       | 180         | Superior:       | 0          |
| Tallahassee FL 32308                | Days In CR 365             | Maximum:              | 65,700      | Standard:       | 184        |
| County: Leon[37]                    | First Used: <b>2011/01</b> | Max Annualized:       | 65,700      | Conditional:    | 0          |
| Region: North [1] Area: 2           | Last Used: <b>2011/07</b>  | Total Patient:        | 62,839      | Total:          | 184        |
| Control Private For profit [1]      | Unaudited [3]              | Medicare:             | 6,955       | Inflati         | on         |
| Current Class North Large [2]       | Initial CR? False          | Medicaid:             | 44,532      | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2]      | Medicaid Utilization       | ,                     | 70.86682%   | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]        | Occupancy:                 | 9                     | 95.64536%   | Cost:           | 1.04491168 |
| Open Date: 10/1/1983                | Statewide Low Occupan      | cy Threshold:         | 79.31440%   | Target:         | 1.01620550 |
| Acquired Date: 10/1/1983            | Medicaid Low Occupand      | cy Threshold:         | 41.94060%   | DC FY Index:    | 1.16650000 |
| Entered Medicaid 10/1/1983          | Low Occupancy Adjustr      | nent Factor: 12       | 20.59015%   | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/1/2001        | Weighted Low Occ Adju      | ustment Factor: 10    | 00.00000%   | DC Inflation:   | 1.02657523 |
| Previous Med # <b>207501</b>        |                            |                       |             |                 |            |
|                                     |                            |                       |             | PS Target:      | 1.02315072 |

|       |   | J                | Rate Calculations   |                     | l l      |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,475,948        | 3,320,854           | 1,639,254           | 353,584  | 0   | 6,789,640 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 33.1435          | 74.5723             | 36.8107             | 7.9400   |     | 152.4665  |
| 3     | Cost Per Diem Inflated                    | 34.6320          | 76.5541             | 38.4639             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 34.6320          | 76.5541             | 38.4639             | 7.9400   |     | 157.5900  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 36.1628          |                     | 44.2723             |          |     |           |
| 7     | Provider Target Rate                      | 37.0000          |                     | 45.2972             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 34.6320          | 76.5541             | 38.4639             | 7.9400   |     | 157.5900  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.7971              | 0.9029              |          |     |           |
| 14    | Prospective Per Diem 11                   | 34.6320          | 78.3512             | 39.3668             | 7.9400   |     | 160.2900  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Heritage Healthcare Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 4/26/1997 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1983/07   |
| Indexed Asset Value   | 8,250,469 |
| FRVS Base Asset:      | 3,249,000 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information        |           |          |  |  |  |
|-----------------------------|-----------|----------|--|--|--|
| Amount: <b>6,364,391.00</b> |           |          |  |  |  |
| Type:                       | Fixed [2] |          |  |  |  |
| < 60% of Base:              | False     |          |  |  |  |
| Interest Rate:              | 10.6343   | <b>%</b> |  |  |  |
| Chase Rate:                 | 4.7500    | <b>%</b> |  |  |  |
| Amortization Rate:          | 7.7500    | <b>%</b> |  |  |  |
| Interest Only:              | False     |          |  |  |  |
| Yearly Payment:             | 650,228   |          |  |  |  |

| 6.1.1.1                      | OFFIC D             | D.       |  |  |  |
|------------------------------|---------------------|----------|--|--|--|
| Calculation of FRVS Per Diem |                     |          |  |  |  |
| 7                            | Total Amount        | Per Diem |  |  |  |
| 80% Capital(1):              | 6,600,375           | 10.9966  |  |  |  |
| 20% ROE(2):                  | 1,650,094           | 0.8807   |  |  |  |
| Insurance Cost(3             | 5): <b>51,004</b>   | 0.8117   |  |  |  |
| Taxes Cost(3):               | 92,142              | 1.4663   |  |  |  |
| Home Office(3):              | 27,225              | 0.4333   |  |  |  |
| Replacement(3&               | (4): <b>153,716</b> | 0.0000   |  |  |  |
| Total FRVS PD                | ):                  | 14.5886  |  |  |  |

- (1) 80% Capital (\$6,600,375) amortized at 7.7500% for 20 years Principal & Interest of \$650,228 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$10.9966
- (2) 20% ROE (\$1,650,094) times the ROE factor (0.031560) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.8807
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| ſ | Per Bed Standard De | termination | Used Per Bed Standard:          | 28,500    |  |
|---|---------------------|-------------|---------------------------------|-----------|--|
|   | Comparison Date:    | 10/1/1985   | Current RS PBS:                 | 49,593    |  |
|   | Comparison Bed      | 114         | <b>Effective PBS Limitation</b> | 3,249,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                                   |  |  |  |
|--|--|---|----------------------------|-----------------------------------|--|--|--|
| Components   | Cost FRVS MTA* Final Component                   |   |                            |                                   |  |  |  |
| Operating  | 34.6320  | 34.6320   | 2.5294                     | 32.1026                           |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 78.3512<br>39.3668<br>7.9400<br>0.0000<br>0.0000 | 78.3512<br>39.3668<br>14.5886<br>0.0000<br>0.0000 | 5.7224<br>2.8752<br>1.0655 | 72.6288<br>36.4916<br>13.5231     |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 160.2900   | 166.9386  | 12.1925                    | \$18.6846<br>\$8.6851<br>182.1158 |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Lake Mary Health and Rehab.Center

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

| Provider Information            | Cost Report (CR)           | Patient Days            |             | Ratings         | Days       |
|---------------------------------|----------------------------|-------------------------|-------------|-----------------|------------|
| 710 North Sun Drive             | 07/01/2009-06/30/2010      | Number of Beds: 120     |             | Superior:       | 0          |
| Lake Mary Fl 32746              | Days In CR 365             | Maximum: 43             | 3,800       | Standard:       | 184        |
| County: Seminole[59]            | First Used: <b>2011/01</b> | Max Annualized: 43      | 3,800       | Conditional:    | 0          |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  |                         | 1,214       | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: 14            | 1,087       | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: 19            | 9,868       | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 48.206                  | <b>692%</b> | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 94.095                  | 589%        | Cost:           | 1.04491168 |
| Open Date: 10/16/2000           | Statewide Low Occupar      | ncy Threshold: 79.314   | 140%        | Target:         | 1.01620550 |
| Acquired Date: 10/16/2000       | Medicaid Low Occupan       | cy Threshold: 41.940    | )60%        | DC FY Index:    | 1.16650000 |
| Entered Medicaid 11/8/2000      | Low Occupancy Adjust       | ment Factor: 118.636    | 558%        | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/1/2001    | Weighted Low Occ Adj       | ustment Factor: 100.000 | 000%        | DC Inflation:   | 1.02657523 |
| Previous Med # <b>225959</b>    |                            |                         |             |                 |            |
|                                 |                            |                         |             | PS Target:      | 1.02315072 |

|       | Rate Calculations  |           |           |          |          |     |           |
|-------|--|-----------|-----------|----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct    | InDirect | Property | ROE | Totals    |
| 1     | Total Cost   | 724,115   | 1,639,889 | 938,405  | 239,211  | 0   | 3,541,620 |
| 1a    | Audit Adjustments  |           |           |          |          |     |           |
| 2     | Cost Per Diem  | 36.4463   | 82.5392   | 47.2320  | 12.0400  |     | 178.2575  |
| 3     | Cost Per Diem Inflated   | 38.0832   | 84.7327   | 49.3533  |          |     |           |
| 4     | Low Occupancy Adjustment   |           |           |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 38.0832   | 84.7327   | 49.3533  | 12.0400  |     | 184.2092  |
| 5a    | Interim Adjustment   |           |           |          |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |           |          |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 38.1474   |           | 46.1145  |          |     |           |
| 7     | Provider Target Rate   | 39.0305   |           | 47.1821  |          |     |           |
| 7a    | Interim Adjustment   |           |           |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |           |          |          |     |           |
| 8     | Cost Based Class Ceilings  | 49.6383   | 96.2960   | 61.3044  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 47.7921   |           | 55.1439  |          |     |           |
| 10    | Target Rate Class Ceiling  | 48.5666   |           | 56.0375  |          |     |           |
| 10a   | New Provider Target Limitation   |           |           |          |          |     |           |
| 10b   | Base for line 10a  |           |           |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 38.0832   | 84.7327   | 47.1821  | 12.0400  |     | 182.0380  |
| 12/13 | Medicaid Adjustment Rate   |           |           |          |          |     |           |
| 14    | Prospective Per Diem 11  | 38.0832   | 84.7327   | 47.1821  | 12.0400  |     | 182.0380  |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |          |          |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Lake Mary Health and Rehab.Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 11/8/2000 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 2000/07   |
| Indexed Asset Value  | 5,360,491 |
| FRVS Base Asset:     | 4,781,880 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage Information        |           |          |  |  |  |  |
|-----------------------------|-----------|----------|--|--|--|--|
| Amount: <b>3,064,996.00</b> |           |          |  |  |  |  |
| Type:                       | Fixed [2] |          |  |  |  |  |
| < 60% of Base:              | False     |          |  |  |  |  |
| Interest Rate:              | 10.6343   | <b>%</b> |  |  |  |  |
| Chase Rate:                 | 4.7500    | <b>%</b> |  |  |  |  |
| Amortization Rate:          | 7.7500    | <b>%</b> |  |  |  |  |
| Interest Only:              | False     |          |  |  |  |  |
| Yearly Payment:             | 422,4     | 166      |  |  |  |  |

| Calculation of FRVS Per Diem |                           |          |  |
|------------------------------|---------------------------|----------|--|
|                              | Total Amount              | Per Diem |  |
| 80% Capital(1):              | 4,288,393                 | 10.7170  |  |
| 20% ROE(2):                  | 1,072,098                 | 0.8583   |  |
| Insurance Cost(              | (3): <b>33,580</b>        | 0.8148   |  |
| Taxes Cost(3):               | 111,612                   | 2.7081   |  |
| Home Office(3)               | 24,748                    | 0.6005   |  |
| Replacement(38               | <b>§</b> 4): <b>9,779</b> | 0.0000   |  |
| Total FRVS P                 | D:                        | 15.6987  |  |

- (1) 80% Capital (\$4,288,393) amortized at 7.7500% for 20 years Principal & Interest of \$422,466 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.7170
- (2) 20% ROE (\$1,072,098) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8583
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 39,849    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/2000   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 4,781,880 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 38.0832   | 38.0832   | 2.7814                     | 35.3018                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 84.7327<br>47.1821<br>12.0400<br>0.0000<br>0.0000 | 84.7327<br>47.1821<br>15.6987<br>0.0000<br>0.0000 | 6.1885<br>3.4460<br>1.1466 | 78.5442<br>43.7361<br>14.5521 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$13.8288<br>\$8.6851         |  |
| Totals   | 182.0380  | 185.6967  | 13.5625                    | 194.6481                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
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# Florida Agency For Health Care Administration

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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Wedgewood Healthcare Center**

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

| Provider Information            | Cost Report (CR)                    | Patient Days                 |        | Ratings         | Days       |
|---------------------------------|-------------------------------------|------------------------------|--------|-----------------|------------|
| 1010 Carpenters Way             | 07/01/2009-06/30/2010               | Number of Beds: 12           | 0      | Superior:       | 0          |
| Lakeland FL 33809               | Days In CR 365                      | Maximum:                     | 43,800 | Standard:       | 184        |
| County: Polk[53]                | First Used: <b>2011/07</b>          | Max Annualized:              | 43,800 | Conditional:    | 0          |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>           | Total Patient:               | 40,837 | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]                       | Medicare:                    | 18,866 | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False                   |                              | 16,986 | FY Index:       | 1.20667423 |
| Class at 1/94: South Large [4]  | Medicaid Utilization                | 41.59                        | 9463%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                          | 93.23                        | 3516%  | Cost:           | 1.04491168 |
| Open Date: 1/1/1999             | Statewide Low Occupan               | ncy Threshold: <b>79.3</b> 1 | 1440%  | Target:         | 1.01620550 |
| Acquired Date: 1/1/1999         | Medicaid Low Occupan                | cy Threshold: 41.94          | 4060%  | DC FY Index:    | 1.16650000 |
| Entered Medicaid 3/26/1999      | Low Occupancy Adjustment Factor:    |                              | 5136%  | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/1/2001    | Weighted Low Occ Adjustment Factor: |                              | 0000%  | DC Inflation:   | 1.02657523 |
| Previous Med # <b>214647</b>    |                                     |                              |        |                 |            |
|                                 |                                     |                              |        | PS Target:      | 1.02315072 |

|       |   | ]                | Rate Calculations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 709,046          | 1,423,439           | 955,767             | 191,093  | 0   | 3,279,345 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 41.7430          | 83.8007             | 56.2679             | 11.2500  |     | 193.0616  |
| 3     | Cost Per Diem Inflated                    | 43.6177          | 86.0277             | 58.7950             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 43.6177          | 86.0277             | 58.7950             | 11.2500  |     | 199.6904  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 38.1474          |                     | 47.0227             |          |     |           |
| 7     | Provider Target Rate                      | 39.0305          |                     | 48.1113             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 39.0305          | 86.0277             | 48.1113             | 11.2500  |     | 184.4195  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 39.0305          | 86.0277             | 48.1113             | 11.2500  |     | 184.4195  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





195.10

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Wedgewood Healthcare Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 3/26/1999 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1999/01   |
| Indexed Asset Value   | 5,275,615 |
| FRVS Base Asset:      | 4,594,920 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information |                             |          |  |
|----------------------|-----------------------------|----------|--|
| Amount:              | Amount: <b>4,128,040.00</b> |          |  |
| Type:                | Fixed [2]                   |          |  |
| < 60% of Base:       | False                       |          |  |
| Interest Rate:       | 10.6343                     | <b>%</b> |  |
| Chase Rate:          | 4.7500                      | <b>%</b> |  |
| Amortization Rate:   | 7.7500                      | <b>%</b> |  |
| Interest Only:       | False                       |          |  |
| Yearly Payment:      | 415,7                       | 777      |  |

| Calculation of FRVS Per Diem |                   |          |  |  |
|------------------------------|-------------------|----------|--|--|
|                              | Total Amount      | Per Diem |  |  |
| 80% Capital(1):              | 4,220,492         | 10.5474  |  |  |
| 20% ROE(2):                  | 1,055,123         | 0.8447   |  |  |
| Insurance Cost(3             | ): 33,580         | 0.8223   |  |  |
| Taxes Cost(3):               | 115,284           | 2.8230   |  |  |
| Home Office(3):              | 28,666            | 0.7020   |  |  |
| Replacement(3&               | 4): <b>53,612</b> | 0.0000   |  |  |
| Total FRVS PD                | ):                | 15.7394  |  |  |

- (1) 80% Capital (\$4,220,492) amortized at 7.7500% for 20 years Principal & Interest of \$415,777 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.5474
- (2) 20% ROE (\$1,055,123) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8447
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 38,291    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1998   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 4,594,920 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 39.0305   | 39.0305   | 2.8506                     | 36.1799                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 86.0277<br>48.1113<br>11.2500<br>0.0000<br>0.0000 | 86.0277<br>48.1113<br>15.7394<br>0.0000<br>0.0000 | 6.2831<br>3.5138<br>1.1495 | 79.7446<br>44.5975<br>14.5899 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$11.3037<br>\$8.6851         |  |
| Totals   | 184.4195  | 188.9089  | 13.7970                    | 195.1007                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





Med # Active Date: 12/1/2001

216119

Previous Med#

# Florida Agency For Health Care Administration

199.05

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Largo Health Care Center**

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

| Provider Information            | Cost Report (CR)                                   | Patient Days                   | Ratings Days               |            |
|---------------------------------|--|--------------------------------|----------------------------|------------|
| 9035 Bryan Dairy Rd.            | 9035 Bryan Dairy Rd. 07/01/2009-06/30/2010         |                                | Superior:                  | 0          |
| Largo FL 33777                  | Days In CR 365                                     | Maximum: 57,670                | Standard:                  | 184        |
| County: Pinellas[52]            | First Used: <b>2011/07</b>                         | Max Annualized: 57,670         | Conditional:               | 0          |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>                          | Total Patient: 55,659          | Total:                     | 184        |
| Control Private For profit [1]  | Unaudited [3]                                      | Medicare: <b>12,393</b>        | Inflati                    | on         |
| Current Class Central Large [6] | Initial CR? False                                  | Medicaid: <b>32,298</b>        | FY Index:                  | 1.20667423 |
| Class at 1/94: North Large [2]  | lass at 1/94: North Large [2] Medicaid Utilization |                                | Semester Index:            | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:   | 96.51292%                      | Cost:                      | 1.04491168 |
| Open Date: 6/2/1999             | Statewide Low Occupan                              | cy Threshold: <b>79.31440%</b> | Target:                    | 1.01620550 |
| Acquired Date: 6/2/1999         | Medicaid Low Occupand                              | ey Threshold: <b>41.94060%</b> | DC FY Index:               | 1.16650000 |
| Entered Medicaid 6/2/1999       | Low Occupancy Adjustn                              | nent Factor: <b>121.68398%</b> | DC F1 Index. DC Sem Index: | 1.19750000 |
| Mad // Aadian Datas 12/1/2001   | W-1-1-4-11 O A-1:-                                 | 100 00000/                     | DC Sem muex:               | 1.17/30000 |

100.00000%

**DC Inflation:** 

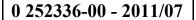
**PS Target:** 

1.02657523

1.02315072

Weighted Low Occ Adjustment Factor:

|       |   | I         | Rate Calculations |           | <b>'</b> |     |           |
|-------|---|-----------|-------------------|-----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct            | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,156,665 | 2,738,350         | 1,477,335 | 252,893  | 0   | 5,625,243 |
| 1a    | Audit Adjustments                         |           |                   |           |          |     |           |
| 2     | Cost Per Diem                             | 35.8123   | 84.7839           | 45.7408   | 7.8300   |     | 174.1670  |
| 3     | Cost Per Diem Inflated                    | 37.4207   | 87.0371           | 47.7951   |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |                   |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 37.4207   | 87.0371           | 47.7951   | 7.8300   |     | 180.0829  |
| 5a    | Interim Adjustment                        |           |                   |           |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |                   |           |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 38.1474   |                   | 46.1145   |          |     |           |
| 7     | Provider Target Rate                      | 39.0305   |                   | 47.1821   |          |     |           |
| 7a    | Interim Adjustment                        |           |                   |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |                   |           |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383   | 96.2960           | 61.3044   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921   |                   | 55.1439   |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666   |                   | 56.0375   |          |     |           |
| 10a   | New Provider Target Limitation            |           |                   |           |          |     |           |
| 10b   | Base for line 10a                         |           |                   |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 37.4207   | 87.0371           | 47.1821   | 7.8300   |     | 179.4699  |
| 12/13 | Medicaid Adjustment Rate                  |           | 0.7861            | 0.4261    |          |     |           |
| 14    | Prospective Per Diem 11                   | 37.4207   | 87.8232           | 47.6082   | 7.8300   |     | 180.6821  |
| 15    | II 1 1 C . I I 1 C . II 1 0 7/1/2002      |           |                   |           |          |     |           |





199.05

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| Largo | Health | Care | Center |
|-------|--------|------|--------|
| Largo | HEARIN | Care | Center |

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 1/1/1999  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1999/01   |
| Indexed Asset Value    | 7,035,558 |
| FRVS Base Asset:       | 6,049,978 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031560  |
|                        |           |

| Mortgage Information        |           |          |  |  |
|-----------------------------|-----------|----------|--|--|
| Amount: <b>6,478,480.00</b> |           |          |  |  |
| Type:                       | Fixed [2] |          |  |  |
| < 60% of Base:              | False     |          |  |  |
| Interest Rate:              | 10.6343   | <b>%</b> |  |  |
| Chase Rate:                 | 4.7500    | <b>%</b> |  |  |
| Amortization Rate:          | 7.7500    | <b>%</b> |  |  |
| Interest Only:              | False     |          |  |  |
| Yearly Payment:             | 554,4     | 180      |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Tota                         | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 5,628,446 | 10.6830  |  |  |  |
| 20% ROE(2):                  | 1,407,112 | 0.8556   |  |  |  |
| Insurance Cost(3):           | 44,633    | 0.8019   |  |  |  |
| Taxes Cost(3):               | 110,548   | 1.9862   |  |  |  |
| Home Office(3):              | 31,681    | 0.5692   |  |  |  |
| Replacement(3&4):            | 28,503    | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 14.8959  |  |  |  |

- (1) 80% Capital (\$5,628,446) amortized at 7.7500% for 20 years Principal & Interest of \$554,480 divided by annual available days (57,670) divided by Occup. Adj. (0.9000) = \$10.6830
- (2) 20% ROE (\$1,407,112) times the ROE factor (0.031560) divided by annual available days (57,670) divided by Occup. Adj. (0.9000) = \$0.8556
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 38,291    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1998    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 158         | Effective PBS Limitation | 6,049,978 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                               |  |  |  |
|--|--|---|----------------------------|-------------------------------|--|--|--|
| Components   | Cost FRVS MTA* Final Component                   |   |                            |                               |  |  |  |
| Operating  | 37.4207  | 37.4207   | 2.7330                     | 34.6877                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 87.8232<br>47.6082<br>7.8300<br>0.0000<br>0.0000 | 87.8232<br>47.6082<br>14.8959<br>0.0000<br>0.0000 | 6.4142<br>3.4771<br>1.0879 | 81.4090<br>44.1311<br>13.8080 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |   |                            | \$16.3319<br>\$8.6851         |  |  |  |
| Totals   | 180.6821   | 187.7480  | 13.7122                    | 199.0528                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





203.55

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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 Day  | 'S  | Ratings   | Days   |
|---|--|--|---|---|--|
| 2826 Cleveland Avenue   | 07/01/2009-06/30/2010  | Number of Beds:  | 120   | Superior:   | 0  |
| Ft. Myers FL 33901<br>County: Lee[36]<br>Region: South[2] Area: 8   | Days In CR 365 First Used: 2011/07 Last Used: 2011/07  | Maximum:<br>Max Annualized:<br>Total Patient:          | 43,800<br>43,800<br>42,366  | Standard:<br>Conditional:<br>Total:   | 184<br>0<br>184  |
| Control Private For profit [1]  | Unaudited [3]  | Medicare:  | 4,218   | Inflat  |  |
| Current Class   South Large [4]   Class at 1/94:   South Large [4]   Operating Ex   > 18 months [1]   Open Date:   11/1/1981   Acquired Date:   11/1/1981   Entered Medicaid   10/1/1982   Med # Active Date:   12/1/2001   Previous Med #   211583 | Initial CR? False  Medicaid Utilization Occupancy: Statewide Low Occupan Medicaid Low Occupan Low Occupancy Adjusti Weighted Low Occ Adjusti | 96 acy Threshold: 79 cy Threshold: 41 ment Factor: 121 | 27,668<br>5.30709%<br>5.72603%<br>9.31440%<br>9.94060%<br>9.5268%<br>9.00000% | FY Index: Semester Index: Cost: Target: DC FY Index: DC Sem Index: DC Inflation: PS Target: | 1.20667423<br>1.26086800<br>1.04491168<br>1.01620550<br>1.16650000<br>1.19750000<br>1.02657523<br>1.02315072 |

|       |   | F                | Rate Calculations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,117,303        | 2,337,988           | 1,188,021           | 159,921  | 0   | 4,803,233 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 40.3825          | 84.5015             | 42.9384             | 5.7800   |     | 173.6024  |
| 3     | Cost Per Diem Inflated                    | 42.1961          | 86.7471             | 44.8668             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 42.1961          | 86.7471             | 44.8668             | 5.7800   |     | 179.5900  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 45.0074          |                     | 47.9568             |          |     |           |
| 7     | Provider Target Rate                      | 46.0494          |                     | 49.0670             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 42.1961          | 86.7471             | 44.8668             | 5.7800   |     | 179.5900  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.4938              | 0.7726              |          |     |           |
| 14    | Prospective Per Diem 11                   | 42.1961          | 88.2409             | 45.6394             | 5.7800   |     | 181.8564  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





203.55

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Heritage Park Rehab. and Healthcare

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:           | 10/1/1985 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1981/07   |
| Indexed Asset Value   | 5,056,353 |
| FRVS Base Asset:      | 3,026,911 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information |           |          |  |  |
|----------------------|-----------|----------|--|--|
| Amount: 2,912,669.00 |           |          |  |  |
| Type:                | Fixed [2] |          |  |  |
| < 60% of Base:       | False     |          |  |  |
| Interest Rate:       | 10.6343   | <b>%</b> |  |  |
| Chase Rate:          | 4.7500    | <b>%</b> |  |  |
| Amortization Rate:   | 7.7500    | <b>%</b> |  |  |
| Interest Only:       | False     |          |  |  |
| Yearly Payment:      | 398,4     | 197      |  |  |

| Calculation of FRVS Per Diem |                     |          |  |  |  |
|------------------------------|---------------------|----------|--|--|--|
| -                            | Total Amount        | Per Diem |  |  |  |
| 80% Capital(1):              | 4,045,082           | 10.1090  |  |  |  |
| 20% ROE(2):                  | 1,011,271           | 0.8096   |  |  |  |
| Insurance Cost(3             | ): 33,580           | 0.7926   |  |  |  |
| Taxes Cost(3):               | 66,362              | 1.5664   |  |  |  |
| Home Office(3):              | 19,389              | 0.4577   |  |  |  |
| Replacement(3&               | (4): <b>130,176</b> | 0.0000   |  |  |  |
| Total FRVS PD                | ):                  | 13.7353  |  |  |  |

- (1) 80% Capital (\$4,045,082) amortized at 7.7500% for 20 years Principal & Interest of \$398,497 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.1090
- (2) 20% ROE (\$1,011,271) times the ROE factor (0.031560) 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

| Per Bed St | andard Dete | ermination | Used Per Bed Standard:   | 28,500    |  |
|------------|-------------|------------|--------------------------|-----------|--|
| Comparison | Date:       | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison | Bed         | 146        | Effective PBS Limitation | 4,161,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                                   |  |
|--|--|---|----------------------------|-----------------------------------|--|
| Components Cost FRVS MTA* Final Component                          |  |   |                            |                                   |  |
| Operating  | 42.1961  | 42.1961   | 3.0818                     | 39.1143                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 88.2409<br>45.6394<br>5.7800<br>0.0000<br>0.0000 | 88.2409<br>45.6394<br>13.7353<br>0.0000<br>0.0000 | 6.4447<br>3.3333<br>1.0032 | 81.7962<br>42.3061<br>12.7321     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 181.8564   | 189.8117  | 13.8630                    | \$18.9182<br>\$8.6851<br>203.5520 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



WE IN THE PARTY OF 
# Florida Agency For Health Care Administration

183.75

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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 Da        | ys        |
|---------------------------------|----------------------------|-----------------------------------|-------------------|-----------|
| 125 Alma Boulevard              | 07/01/2009-06/30/2010      | Number of Beds: 120               | Superior:         | 0         |
| Merritt Island FL 32953         | Days In CR 365             | Maximum: 43,800                   | Standard:         | 184       |
| County: Brevard[5]              | First Used: <b>2011/07</b> | Max Annualized: 43,800            | Conditional:      | 0         |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient: 41,177             | Total:            | 184       |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>6,895</b>            | Inflation         |           |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>25,420</b>           | FY Index: 1       | .20667423 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 61.73349%                         | Semester Index: 1 | .26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 94.01141%                         |                   | .04491168 |
| Open Date: 1/1/1983             | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    |                   | .01620550 |
| Acquired Date: 1/1/1983         | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    |                   | .16650000 |
| Entered Medicaid 1/1/1983       | Low Occupancy Adjustr      | ment Factor: 118.53007%           |                   | .19750000 |
| Med # Active Date: 12/1/2001    | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> |                   | .02657523 |
| Previous Med # <b>207101</b>    |                            |                                   | _                 |           |
|                                 |                            |                                   | PS Target: 1      | .02315072 |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 937,882          | 1,825,728           | 1,117,523           | 182,007  | 0   | 4,063,140 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 36.8954          | 71.8225             | 43.9624             | 7.1600   |     | 159.8403  |
| 3     | Cost Per Diem Inflated                    | 38.5524          | 73.7312             | 45.9368             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 38.5524          | 73.7312             | 45.9368             | 7.1600   |     | 165.3804  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 38.1474          |                     | 46.9332             |          |     |           |
| 7     | Provider Target Rate                      | 39.0305          |                     | 48.0197             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 38.5524          | 73.7312             | 45.9368             | 7.1600   |     | 165.3804  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.9733              | 0.6064              |          |     |           |
| 14    | Prospective Per Diem 11                   | 38.5524          | 74.7045             | 46.5432             | 7.1600   |     | 166.9601  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





183.75

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Island Health and Rehab. Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 4/1/1996  |
|------------------------|-----------|
| Year of Phase-In/ Full | l:        |
| RS to Start Calcs:     | 1983/01   |
| Indexed Asset Value    | 3,667,174 |
| FRVS Base Asset:       | 2,166,209 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031560  |
|                        |           |

| Mortgage Information |                             |          |  |  |  |
|----------------------|-----------------------------|----------|--|--|--|
| Amount:              | Amount: <b>3,854,663.00</b> |          |  |  |  |
| Type:                | Fixed [2]                   |          |  |  |  |
| < 60% of Base:       | False                       |          |  |  |  |
| Interest Rate:       | 10.6343                     | <b>%</b> |  |  |  |
| Chase Rate:          | 4.7500                      | <b>%</b> |  |  |  |
| Amortization Rate:   | 7.7500                      | <b>%</b> |  |  |  |
| Interest Only:       | False                       |          |  |  |  |
| Yearly Payment:      | 289,0                       | 14       |  |  |  |

| Calculation of FRVS Per Diem |                   |          |  |  |  |  |
|------------------------------|-------------------|----------|--|--|--|--|
| -                            | Total Amount      | Per Diem |  |  |  |  |
| 80% Capital(1):              | 2,933,739         | 7.3317   |  |  |  |  |
| 20% ROE(2):                  | 733,435           | 0.5872   |  |  |  |  |
| Insurance Cost(3             | ): 33,580         | 0.8155   |  |  |  |  |
| Taxes Cost(3):               | 38,935            | 0.9456   |  |  |  |  |
| Home Office(3):              | 20,966            | 0.5092   |  |  |  |  |
| Replacement(3&               | 4): <b>17,844</b> | 0.0000   |  |  |  |  |
| Total FRVS PD                | ):                | 10.1892  |  |  |  |  |

- (1) 80% Capital (\$2,933,739) amortized at 7.7500% for 20 years Principal & Interest of \$289,014 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.3317
- (2) 20% ROE (\$733,435) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5872
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| <br>\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ |             |                          |           |  |
|---|-------------|--------------------------|-----------|--|
| Per Bed Standard De                       | termination | Used Per Bed Standard:   | 28,500    |  |
| Comparison Date:                          | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed                            | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                              |  |
|--|--|---|----------------------------|------------------------------|--|
| Components Cost FRVS MTA* Final Component                          |  |   |                            |                              |  |
| Operating  | 38.5524  | 38.5524   | 2.8157                     | 35.7367                      |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 74.7045<br>46.5432<br>7.1600<br>0.0000<br>0.0000 | 74.7045<br>46.5432<br>10.1892<br>0.0000<br>0.0000 | 5.4561<br>3.3993<br>0.7442 | 69.2484<br>43.1439<br>9.4450 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 1// 0/01   | 170 0002  | 10.4150                    | \$17.4919<br>\$8.6851        |  |
| Totals   | 166.9601   | 169.9893  | 12.4153                    | 183.7510                     |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





190.45

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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 D         | Days      | Ratings         | Days       |
|--------------------------------|----------------------------------|-------------------|-----------|-----------------|------------|
| 6700 NW 10th Place             | 07/01/2009-06/30/2010            | Number of Beds:   | 120       | Superior:       | 0          |
| Gainesville FL 32605           | Days In CR 365                   | Maximum:          | 43,800    | Standard:       | 184        |
| County: Alachua[1]             | First Used: <b>2011/07</b>       | Max Annualized:   | 43,800    | Conditional:    |            |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>        | Total Patient:    | 41,364    | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]                    | Medicare:         | 13,745    | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False                | Medicaid:         | 18,983    | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2] | Medicaid Utilization             |                   | 45.89256% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                       |                   | 94.43836% | Cost:           | 1.04491168 |
| Open Date: 3/1/1984            | Statewide Low Occupan            | ncy Threshold:    | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 3/1/1984        | Medicaid Low Occupan             | cy Threshold:     | 41.94060% | DC FY Index:    | 1.16650000 |
| Entered Medicaid 3/1/1984      | Low Occupancy Adjustment Factor: |                   | 19.06836% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/1/2001   | Weighted Low Occ Adj             | ustment Factor: 1 | 00.00000% | DC Inflation:   |            |
| Previous Med # <b>207730</b>   |                                  |                   |           |                 | 1.02657523 |
|                                |                                  |                   |           | PS Target:      | 1.02315072 |

|       |   | I         | Rate Calculations |          |          |     |           |
|-------|---|-----------|-------------------|----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct            | InDirect | Property | ROE | Totals    |
| 1     | Total Cost                                | 652,522   | 1,529,481         | 860,819  | 182,806  | 0   | 3,225,628 |
| 1a    | Audit Adjustments                         |           |                   |          |          |     |           |
| 2     | Cost Per Diem                             | 34.3740   | 80.5711           | 45.3468  | 9.6300   |     | 169.9219  |
| 3     | Cost Per Diem Inflated                    | 35.9178   | 82.7123           | 47.3834  |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |                   |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 35.9178   | 82.7123           | 47.3834  | 9.6300   |     | 175.6435  |
| 5a    | Interim Adjustment                        |           |                   |          |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |                   |          |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 36.1628   |                   | 46.9773  |          |     |           |
| 7     | Provider Target Rate                      | 37.0000   |                   | 48.0649  |          |     |           |
| 7a    | Interim Adjustment                        |           |                   |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |                   |          |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573   | 95.2206           | 58.5089  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463   |                   | 53.4956  |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795   |                   | 54.3625  |          |     |           |
| 10a   | New Provider Target Limitation            |           |                   |          |          |     |           |
| 10b   | Base for line 10a                         |           |                   |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 35.9178   | 82.7123           | 47.3834  | 9.6300   |     | 175.6435  |
| 12/13 | Medicaid Adjustment Rate                  |           |                   |          |          |     |           |
| 14    | Prospective Per Diem 11                   | 35.9178   | 82.7123           | 47.3834  | 9.6300   |     | 175.6435  |
| 15    | T. 1. 1.C                                 |           |                   |          |          |     |           |





190.45

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### North Florida Rehab. and Specialty Care

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 12/1/2001 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1984/01   |
| Indexed Asset Value   | 5,291,408 |
| FRVS Base Asset:      | 3,420,000 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information |           |          |  |  |
|----------------------|-----------|----------|--|--|
| Amount: 4,231,418.00 |           |          |  |  |
| Type:                | Fixed [2] |          |  |  |
| < 60% of Base:       | False     |          |  |  |
| Interest Rate:       | 10.6343   | <b>%</b> |  |  |
| Chase Rate:          | 4.7500    | <b>%</b> |  |  |
| Amortization Rate:   | 7.7500    | <b>%</b> |  |  |
| Interest Only:       | False     |          |  |  |
| Yearly Payment:      | 417,0     | )22      |  |  |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |
|-----------------|------------------------------|----------|--|--|
|                 | Total Amount                 | Per Diem |  |  |
| 80% Capital(1): | 4,233,126                    | 10.5789  |  |  |
| 20% ROE(2):     | 1,058,282                    | 0.8473   |  |  |
| Insurance Cost( | 3): <b>33,580</b>            | 0.8118   |  |  |
| Taxes Cost(3):  | 87,442                       | 2.1140   |  |  |
| Home Office(3)  | : <b>24,131</b>              | 0.5834   |  |  |
| Replacement(38  | £4): <b>53,652</b>           | 0.0000   |  |  |
| Total FRVS PI   | D:                           | 14.9354  |  |  |

- (1) 80% Capital (\$4,233,126) amortized at 7.7500% for 20 years Principal & Interest of \$417,022 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.5789
- (2) 20% ROE (\$1,058,282) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8473
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| ſ | Per Bed Standard Der | termination | Used Per Bed Standard:   | 28,500    |  |
|---|----------------------|-------------|--------------------------|-----------|--|
|   | Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed       | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                                   |  |
|--|--|---|----------------------------|-----------------------------------|--|
| Components   | Cost   | FRVS  | MTA*                       | Final Component                   |  |
| Operating  | 35.9178  | 35.9178   | 2.6233                     | 33.2945                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 82.7123<br>47.3834<br>9.6300<br>0.0000<br>0.0000 | 82.7123<br>47.3834<br>14.9354<br>0.0000<br>0.0000 | 6.0409<br>3.4607<br>1.0908 | 76.6714<br>43.9227<br>13.8446     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 175.6435   | 180.9489  | 13.2157                    | \$14.0285<br>\$8.6851<br>190.4468 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





172.27

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 D          |           | Ratings         | Days       |
|--------------------------------|----------------------------------|--------------------|-----------|-----------------|------------|
| 500 South Hospital Drive       | 07/01/2009-06/30/2010            | Number of Beds:    | 120       | Superior:       | 0          |
| Crestview Fl 32539             | Days In CR 365                   | Maximum:           | 43,800    | Standard:       | 184        |
| County: Okaloosa[46]           | First Used: <b>2011/07</b>       | Max Annualized:    | 43,800    | Conditional:    | 0          |
| Region: North [1] Area: 1      | Last Used: <b>2011/07</b>        | Total Patient:     | 42,816    | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]                    | Medicare:          | 8,308     | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False                | Medicaid:          | 29,309    | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2] | Medicaid Utilization             |                    | 68.45338% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                       | 9                  | 97.75342% | Cost:           | 1.04491168 |
| Open Date: 4/5/2000            | Statewide Low Occupar            | ncy Threshold:     | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 4/5/2000        | Medicaid Low Occupan             | cy Threshold:      | 41.94060% | DC FY Index:    | 1.16650000 |
| Entered Medicaid 4/27/2000     | Low Occupancy Adjustment Factor: |                    | 23.24802% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/1/2001   | Weighted Low Occ Adj             | ustment Factor: 10 | 00.00000% | DC Inflation:   | 1.02657523 |
| Previous Med # <b>223611</b>   |                                  |                    |           |                 |            |
|                                |                                  |                    |           | PS Target:      | 1.02315072 |

|       | <u> </u>                                  | I                | Rate Calculations   |                     | ,        |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 857,694          | 2,011,787           | 1,126,855           | 284,590  | 0   | 4,280,926 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 29.2638          | 68.6406             | 38.4474             | 9.7100   |     | 146.0618  |
| 3     | Cost Per Diem Inflated                    | 30.5781          | 70.4647             | 40.1741             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 30.5781          | 70.4647             | 40.1741             | 9.7100   |     | 150.9269  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 36.1628          |                     | 44.2723             |          |     |           |
| 7     | Provider Target Rate                      | 37.0000          |                     | 45.2972             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 30.5781          | 70.4647             | 40.1741             | 9.7100   |     | 150.9269  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.4629              | 0.8340              |          |     |           |
| 14    | Prospective Per Diem 11                   | 30.5781          | 71.9276             | 41.0081             | 9.7100   |     | 153.2238  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





172.27

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Shoal Creek Rehabilitation Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 4/27/2000 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 2000/01   |
| Indexed Asset Value   | 5,355,837 |
| FRVS Base Asset:      | 4,718,880 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information |           |          |  |  |  |
|----------------------|-----------|----------|--|--|--|
| Mortgage III.        | iomation  |          |  |  |  |
| Amount:              | 4,919,915 | 5.00     |  |  |  |
| Type:                | Fixed [2] |          |  |  |  |
| < 60% of Base:       | False     |          |  |  |  |
| Interest Rate:       | 10.6343   | <b>%</b> |  |  |  |
| Chase Rate:          | 4.7500    | <b>%</b> |  |  |  |
| Amortization Rate:   | 7.7500    | <b>%</b> |  |  |  |
| Interest Only: False |           |          |  |  |  |
| Yearly Payment:      | 422,0     | 199      |  |  |  |
|                      |           |          |  |  |  |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |  |  |
|-----------------|------------------------------|----------|--|--|--|--|
|                 | Total Amount                 | Per Diem |  |  |  |  |
| 80% Capital(1): | 4,284,670                    | 10.7077  |  |  |  |  |
| 20% ROE(2):     | 1,071,167                    | 0.8576   |  |  |  |  |
| Insurance Cost( | 3): <b>33,580</b>            | 0.7843   |  |  |  |  |
| Taxes Cost(3):  | 80,123                       | 1.8713   |  |  |  |  |
| Home Office(3)  | 20,412                       | 0.4767   |  |  |  |  |
| Replacement(38  | £4): <b>18,014</b>           | 0.0000   |  |  |  |  |
| Total FRVS PI   | D:                           | 14.6976  |  |  |  |  |

- (1) 80% Capital (\$4,284,670) amortized at 7.7500% for 20 years Principal & Interest of \$422,099 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.7077
- (2) 20% ROE (\$1,071,167) times the ROE factor (0.031560) 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

| <br>/ 1              |            | 1 2                      |           |  |
|----------------------|------------|--------------------------|-----------|--|
| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 39,324    |  |
| Comparison Date:     | 7/1/1999   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 4,718,880 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                               |  |  |
|--|--|---|----------------------------|-------------------------------|--|--|
| Components   | Cost   | Cost FRVS MTA* Final Component                    |                            |                               |  |  |
| Operating  | 30.5781  | 30.5781   | 2.2333                     | 28.3448                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 71.9276<br>41.0081<br>9.7100<br>0.0000<br>0.0000 | 71.9276<br>41.0081<br>14.6976<br>0.0000<br>0.0000 | 5.2533<br>2.9950<br>1.0734 | 66.6743<br>38.0131<br>13.6242 |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 153.2238   | 158.2114  | 11.5550                    | \$16.9332<br>\$8.6851         |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



**PS Target:** 

1.02315072



Florida Agency For Health Care Administration

192.88

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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]

|                                    | <u> </u>                   |                   |            |                 |            |
|------------------------------------|----------------------------|-------------------|------------|-----------------|------------|
| Provider Information               | Cost Report (CR)           | Patient I         | Days       | Ratings         | Days       |
| 803 Oak Street                     | 07/01/2009-06/30/2010      | Number of Beds:   | 120        | Superior:       | 0          |
| <b>Green Cove Springs FL 32043</b> | Days In CR 365             | Maximum:          | 43,800     | Standard:       | 184        |
| County: Clay[10]                   | First Used: <b>2011/07</b> | Max Annualized:   | 43,800     | Conditional:    | 0          |
| Region: North [1] Area: 4          | Last Used: <b>2011/07</b>  | Total Patient:    | 41,594     | Total:          | 184        |
| Control Private For profit [1]     | Unaudited [3]              | Medicare:         | 5,282      | Inflat          | ion        |
| Current Class North Large [2]      | Initial CR? False          | Medicaid:         | 34,050     | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2]     | Medicaid Utilization       |                   | 81.86277%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]       | Occupancy:                 |                   | 94.96347%  | Cost:           | 1.04491168 |
| Open Date: 1/1/1983                | Statewide Low Occupan      | cy Threshold:     | 79.31440%  | Target:         | 1.01620550 |
| Acquired Date: 1/1/1983            | Medicaid Low Occupand      | cy Threshold:     | 41.94060%  | DC FY Index:    | 1.16650000 |
| Entered Medicaid 1/1/1983          | Low Occupancy Adjustr      | ment Factor: 1    | 119.73042% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/1/2001       | Weighted Low Occ Adju      | ustment Factor: 1 | 100.00000% | DC Inflation:   |            |
| Previous Med # <b>207110</b>       |                            |                   |            | DC Inflation:   | 1.02657523 |

|       | -   | F         | Rate Calculations |           |          |     |           |
|-------|---|-----------|-------------------|-----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct            | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,198,092 | 2,735,941         | 1,449,351 | 266,612  | 0   | 5,649,996 |
| 1a    | Audit Adjustments                         |           |                   |           |          |     |           |
| 2     | Cost Per Diem                             | 35.1863   | 80.3507           | 42.5654   | 7.8300   |     | 165.9324  |
| 3     | Cost Per Diem Inflated                    | 36.7666   | 82.4860           | 44.4771   |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |                   |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 36.7666   | 82.4860           | 44.4771   | 7.8300   |     | 171.5597  |
| 5a    | Interim Adjustment                        |           |                   |           |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |                   |           |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 36.1628   |                   | 44.2723   |          |     |           |
| 7     | Provider Target Rate                      | 37.0000   |                   | 45.2972   |          |     |           |
| 7a    | Interim Adjustment                        |           |                   |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |                   |           |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573   | 95.2206           | 58.5089   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463   |                   | 53.4956   |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795   |                   | 54.3625   |          |     |           |
| 10a   | New Provider Target Limitation            |           |                   |           |          |     |           |
| 10b   | Base for line 10a                         |           |                   |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 36.7666   | 82.4860           | 44.4771   | 7.8300   |     | 171.5597  |
| 12/13 | Medicaid Adjustment Rate                  |           | 2.9568            | 1.5943    |          |     |           |
| 14    | Prospective Per Diem 11                   | 36.7666   | 85.4428           | 46.0714   | 7.8300   |     | 176.1108  |
| 15    | 11 1 10 4 1 1 1 0 7 1 0000                |           |                   |           |          |     |           |





192.88

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Governor's Creek Health and Rehab.

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 1/1/1997  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1983/01   |
| Indexed Asset Value   | 4,003,848 |
| FRVS Base Asset:      | 2,253,887 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information |           |          |  |  |  |
|----------------------|-----------|----------|--|--|--|
| Amount:              | 2,253,128 | 8.00     |  |  |  |
| Type:                | Fixed [2] |          |  |  |  |
| < 60% of Base:       | False     |          |  |  |  |
| Interest Rate:       | 10.6343   | <b>%</b> |  |  |  |
| Chase Rate:          | 4.7500    | <b>%</b> |  |  |  |
| Amortization Rate:   | 7.7500    | <b>%</b> |  |  |  |
| Interest Only:       | False     |          |  |  |  |
| Yearly Payment:      | 315,5     | 548      |  |  |  |

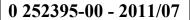
| Calculation of FRVS Per Diem |                    |          |  |  |  |
|------------------------------|--------------------|----------|--|--|--|
| ,                            | Total Amount       | Per Diem |  |  |  |
| 80% Capital(1):              | 3,203,078          | 8.0048   |  |  |  |
| 20% ROE(2):                  | 800,770            | 0.6411   |  |  |  |
| Insurance Cost(3             | 33,580             | 0.8073   |  |  |  |
| Taxes Cost(3):               | 31,426             | 0.7555   |  |  |  |
| Home Office(3):              | 17,775             | 0.4273   |  |  |  |
| Replacement(3&               | (4): <b>56,158</b> | 0.0000   |  |  |  |
| Total FRVS PD                | <b>)</b> :         | 10.6360  |  |  |  |

- (1) 80% Capital (\$3,203,078) amortized at 7.7500% for 20 years Principal & Interest of \$315,548 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.0048
- (2) 20% ROE (\$800,770) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6411
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Ì | Per Bed Standard Det | ermination | Used Per Bed Standard:          | 28,500    | - |
|---|----------------------|------------|---------------------------------|-----------|---|
|   | Comparison Date:     | 10/1/1985  | Current RS PBS:                 | 49,593    |   |
|   | Comparison Bed       | 120        | <b>Effective PBS Limitation</b> | 3,420,000 |   |

| (  | Comparison of Reimbursement under Cost vs. FRVS  |   |                            |                              |  |  |
|--|--|---|----------------------------|------------------------------|--|--|
| Components   | Components Cost FRVS MTA* Final Component        |   |                            |                              |  |  |
| Operating  | 36.7666  | 36.7666   | 2.6853                     | 34.0813                      |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 85.4428<br>46.0714<br>7.8300<br>0.0000<br>0.0000 | 85.4428<br>46.0714<br>10.6360<br>0.0000<br>0.0000 | 6.2403<br>3.3648<br>0.7768 | 79.2025<br>42.7066<br>9.8592 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |   |                            | \$18.3420<br>\$8.6851        |  |  |
| Totals   | 176.1108   | 178.9168  | 13.0672                    | 192.8767                     |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





201.11

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### The Palms Rehab. and Healthcare Center

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

| Provider Information            | Cost Report (CR)           | Patient Days                       | Ratings Days              |     |
|---------------------------------|----------------------------|------------------------------------|---------------------------|-----|
| 5405 Babcock Street NE          | 07/01/2009-06/30/2010      | Number of Beds: 120                | Superior: 0               |     |
| Palm Bay FL 32905               | Days In CR 365             | Maximum: <b>43,800</b>             | Standard: 184             |     |
| County: Brevard[5]              | First Used: <b>2011/01</b> | Max Annualized: 43,800             | Conditional: 0            |     |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient: 40,656              | Total: <b>184</b>         |     |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>7,787</b>             | Inflation                 |     |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>23,911</b>            | FY Index: <b>1.206674</b> | 23  |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 58.81297%                          | Semester Index: 1.260868  | .00 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 92.82192%                          | Cost: 1.044911            |     |
| Open Date: 3/11/1998            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>     | Target: 1.016205          |     |
| Acquired Date: 3/11/1998        | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>     | DC FY Index: 1.166500     |     |
| Entered Medicaid 3/11/1998      | Low Occupancy Adjustr      | ment Factor: 117.03035%            | DC Sem Index: 1.197500    |     |
| Med # Active Date: 12/1/2001    | Weighted Low Occ Adju      | ustment Factor: <b>100.00000</b> % | DC Inflation: 1.026575    |     |
| Previous Med # 213578           |                            |                                    | 110200.0                  | -   |
|                                 |                            |                                    | PS Target: 1.023150       | 72  |

|       |   | ]         | Rate Calculations |           |          |     |           |
|-------|---|-----------|-------------------|-----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct            | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost  | 882,562   | 2,051,282         | 1,060,462 | 235,523  | 0   | 4,229,829 |
| 1a    | Audit Adjustments   |           |                   |           |          |     |           |
| 2     | Cost Per Diem   | 36.9103   | 85.7882           | 44.3504   | 9.8500   |     | 176.8989  |
| 3     | Cost Per Diem Inflated  | 38.5680   | 88.0680           | 46.3423   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |                   |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 38.5680   | 88.0680           | 46.3423   | 9.8500   |     | 182.8283  |
| 5a    | Interim Adjustment  |           |                   |           |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |                   |           |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 38.1474   |                   | 46.2550   |          |     |           |
| 7     | Provider Target Rate  | 39.0305   |                   | 47.3258   |          |     |           |
| 7a    | Interim Adjustment  |           |                   |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |                   |           |          |     |           |
| 8     | Cost Based Class Ceilings   | 49.6383   | 96.2960           | 61.3044   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 47.7921   |                   | 55.1439   |          |     |           |
| 10    | Target Rate Class Ceiling   | 48.5666   |                   | 56.0375   |          |     |           |
| 10a   | New Provider Target Limitation  |           |                   |           |          |     |           |
| 10b   | Base for line 10a   |           |                   |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 38.5680   | 88.0680           | 46.3423   | 9.8500   |     | 182.8283  |
| 12/13 | Medicaid Adjustment Rate  |           | 0.8732            | 0.4595    |          |     |           |
| 14    | Prospective Per Diem 11   | 38.5680   | 88.9412           | 46.8018   | 9.8500   |     | 184.1610  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                   |           |          |     |           |





201.11

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### The Palms Rehab. and Healthcare Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 3/11/1998 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1998/01   |
| Indexed Asset Value   | 5,339,223 |
| FRVS Base Asset:      | 4,493,400 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information |                      |          |  |
|----------------------|----------------------|----------|--|
| Amount:              | mount: 3,806,562.00  |          |  |
| Type:                | Fixed [2]            |          |  |
| < 60% of Base:       | False                |          |  |
| Interest Rate:       | 10.6343              | <b>%</b> |  |
| Chase Rate:          | 4.7500               | <b>%</b> |  |
| Amortization Rate:   | 7.7500               | <b>%</b> |  |
| Interest Only:       | False                |          |  |
| Yearly Payment:      | ment: <b>420,790</b> |          |  |

| Calculation      | Calculation of FRVS Per Diem |          |  |  |
|------------------|------------------------------|----------|--|--|
|                  | Total Amount                 | Per Diem |  |  |
| 80% Capital(1):  | 4,271,378                    | 10.6745  |  |  |
| 20% ROE(2):      | 1,067,845                    | 0.8549   |  |  |
| Insurance Cost(3 | 33 <b>,580</b>               | 0.8260   |  |  |
| Taxes Cost(3):   | 82,386                       | 2.0264   |  |  |
| Home Office(3):  | 22,995                       | 0.5656   |  |  |
| Replacement(38   | (24): <b>15,072</b>          | 0.0000   |  |  |
| Total FRVS PI    | <b>)</b> :                   | 14.9474  |  |  |

- (1) 80% Capital (\$4,271,378) amortized at 7.7500% for 20 years Principal & Interest of \$420,790 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.6745
- (2) 20% ROE (\$1,067,845) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8549
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |          | Used Per Bed Standard:     | 37,445   |
|--------------------------------|----------|----------------------------|----------|
| Comparison Date:               | 7/1/1997 | Current RS PBS:            | 49,593   |
| Comparison Bed                 | 120      | Effective PBS Limitation 4 | ,493,400 |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                               |  |
|--|--|---|----------------------------|-------------------------------|--|
| Components   | Cost   | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 38.5680  | 38.5680   | 2.8168                     | 35.7512                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 88.9412<br>46.8018<br>9.8500<br>0.0000<br>0.0000 | 88.9412<br>46.8018<br>14.9474<br>0.0000<br>0.0000 | 6.4958<br>3.4182<br>1.0917 | 82.4454<br>43.3836<br>13.8557 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |   |                            | \$16.9859<br>\$8.6851         |  |
| Totals   | 184.1610   | 189.2584  | 13.8225                    | 201.1069                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





188.01

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

| /I                             | ne [1] elle // status susta ( | in this cost ite porture to chang | <del>'</del>    |            |
|--------------------------------|-------------------------------|-----------------------------------|-----------------|------------|
| Provider Information           | Cost Report (CR)              | Cost Report (CR) Patient Days     |                 | Days       |
| 3001 Palm Coast Parkway SE     | 07/01/2009-06/30/2010         | Number of Beds: 120               | Superior:       | 0          |
| Palm Coast FL 32137            | Days In CR 365                | Maximum: 43,800                   | Standard:       | 184        |
| County: Flagler[18]            | First Used: <b>2011/01</b>    | Max Annualized: 43,800            |                 | 0          |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>     | Total Patient: 42,158             | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]                 | Medicare: <b>19,766</b>           | Inflati         | on         |
| Current Class North Large [2]  | Initial CR? False             | Medicaid: <b>18,66</b> 1          | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2] | Medicaid Utilization          | 44.26443%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                    | 96.25114%                         | Cost:           | 1.04491168 |
| Open Date: 5/16/1997           | Statewide Low Occupan         | cy Threshold: <b>79.31440</b> %   | Target:         | 1.01620550 |
| Acquired Date: 5/16/1997       | Medicaid Low Occupand         | cy Threshold: <b>41.94060</b> %   | DC FY Index:    | 1.16650000 |
| Entered Medicaid 5/16/1997     | Low Occupancy Adjustr         | ment Factor: 121.35394%           | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/1/2001   | Weighted Low Occ Adju         | ustment Factor: 100.00000%        | DC Inflation:   | 1.02657523 |
| Previous Med # 213047          |                               |                                   |                 |            |
|                                |                               |                                   | PS Target:      | 1.02315072 |

|       |   | F         | Rate Calculations |          |          |     |           |
|-------|---|-----------|-------------------|----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct            | InDirect | Property | ROE | Totals    |
| 1     | Total Cost  | 691,892   | 1,493,737         | 861,086  | 210,496  | 0   | 3,257,211 |
| 1a    | Audit Adjustments   |           |                   |          |          |     |           |
| 2     | Cost Per Diem   | 37.0769   | 80.0459           | 46.1436  | 11.2800  |     | 174.5464  |
| 3     | Cost Per Diem Inflated  | 38.7421   | 82.1731           | 48.2160  |          |     |           |
| 4     | Low Occupancy Adjustment  |           |                   |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 38.7421   | 82.1731           | 48.2160  | 11.2800  |     | 180.4112  |
| 5a    | Interim Adjustment  |           |                   |          |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |                   |          |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 38.9620   |                   | 44.2723  |          |     |           |
| 7     | Provider Target Rate  | 39.8640   |                   | 45.2972  |          |     |           |
| 7a    | Interim Adjustment  |           |                   |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |                   |          |          |     |           |
| 8     | Cost Based Class Ceilings   | 47.7573   | 95.2206           | 58.5089  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 45.2463   |                   | 53.4956  |          |     |           |
| 10    | Target Rate Class Ceiling   | 45.9795   |                   | 54.3625  |          |     |           |
| 10a   | New Provider Target Limitation  |           |                   |          |          |     |           |
| 10b   | Base for line 10a   |           |                   |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 38.7421   | 82.1731           | 45.2972  | 11.2800  |     | 177.4924  |
| 12/13 | Medicaid Adjustment Rate  |           |                   |          |          |     |           |
| 14    | Prospective Per Diem 11   | 38.7421   | 82.1731           | 45.2972  | 11.2800  |     | 177.4924  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                   |          |          |     |           |





188.01

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Grand Oaks Health and Rehab. Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 5/16/1997 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1997/01   |
| Indexed Asset Value   | 5,345,564 |
| FRVS Base Asset:      | 4,383,120 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information        |           |          |  |  |
|-----------------------------|-----------|----------|--|--|
| Amount: <b>5,165,066.00</b> |           |          |  |  |
| Type:                       | Fixed [2] |          |  |  |
| < 60% of Base:              | False     |          |  |  |
| Interest Rate:              | 10.6343   | <b>%</b> |  |  |
| Chase Rate:                 | 4.7500    | <b>%</b> |  |  |
| Amortization Rate:          | 7.7500    | <b>%</b> |  |  |
| Interest Only:              | False     |          |  |  |
| Yearly Payment:             | 421,2     | 290      |  |  |

| Calculation      | Calculation of FRVS Per Diem |          |  |  |  |  |
|------------------|------------------------------|----------|--|--|--|--|
|                  | Total Amount                 | Per Diem |  |  |  |  |
| 80% Capital(1):  | 4,276,451                    | 10.6872  |  |  |  |  |
| 20% ROE(2):      | 1,069,113                    | 0.8559   |  |  |  |  |
| Insurance Cost(3 | 33 <b>,580</b>               | 0.7965   |  |  |  |  |
| Taxes Cost(3):   | 92,470                       | 2.1934   |  |  |  |  |
| Home Office(3):  | 28,050                       | 0.6654   |  |  |  |  |
| Replacement(38   | (24): <b>24,870</b>          | 0.0000   |  |  |  |  |
| Total FRVS PI    | <b>)</b> :                   | 15.1984  |  |  |  |  |

- (1) 80% Capital (\$4,276,451) amortized at 7.7500% for 20 years Principal & Interest of \$421,290 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.6872
- (2) 20% ROE (\$1,069,113) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8559
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |                  | ermination | Used Per Bed Standard:   | 36,526    |  |
|--------------------------------|------------------|------------|--------------------------|-----------|--|
|                                | Comparison Date: | 7/1/1996   | Current RS PBS:          | 49,593    |  |
|                                | Comparison Bed   | 120        | Effective PBS Limitation | 4,383,120 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |
| Operating  | 38.7421   | 38.7421   | 2.8295                     | 35.9126                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 82.1731<br>45.2972<br>11.2800<br>0.0000<br>0.0000 | 82.1731<br>45.2972<br>15.1984<br>0.0000<br>0.0000 | 6.0015<br>3.3083<br>1.1100 | 76.1716<br>41.9889<br>14.0884 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 177 4004  | 101 (100  |                            | \$11.1593<br>\$8.6851         |  |
| Totals   | 177.4924  | 181.4108  | 13.2493                    | 188.0059                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





166.03

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 D         | ays       | Ratings         | Days       |
|--------------------------------|----------------------------|-------------------|-----------|-----------------|------------|
| 11565 Harts Road               | 07/01/2009-06/30/2010      | Number of Beds:   | 180       | Superior:       | 0          |
| Jacksonville FL 32218          | Days In CR 365             | Maximum:          | 65,700    | Standard:       | 184        |
| County: Duval[16]              | First Used: <b>2011/07</b> | Max Annualized:   | 65,700    | Conditional:    |            |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient:    | 64,363    | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:         | 5,562     | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid:         | 55,235    | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2] | Medicaid Utilization       |                   | 85.81794% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 |                   | 97.96499% | Cost:           | 1.04491168 |
| Open Date: 7/1/1977            | Statewide Low Occupar      | ncy Threshold:    | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: <b>7/1/1977</b> | Medicaid Low Occupan       | cy Threshold:     | 41.94060% | DC FY Index:    | 1.16650000 |
| Entered Medicaid 6/1/1982      | Low Occupancy Adjusts      | ment Factor: 1    | 23.51476% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/1/2001   | Weighted Low Occ Adj       | ustment Factor: 1 | 00.00000% | DC Inflation:   |            |
| Previous Med # <b>207080</b>   |                            |                   |           |                 | 1.02657523 |
|                                |                            |                   |           | PS Target:      | 1.02315072 |

|       |   | F                | Rate Calculations  |                      |          |     |           |
|-------|---|------------------|--------------------|----------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct             | InDirect             | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,777,081        | 4,185,261          | 2,138,715            | 533,570  | 0   | 8,634,627 |
| 1a    | Audit Adjustments                         |                  |                    |                      |          |     |           |
| 2     | Cost Per Diem                             | 32.1731          | 75.7719            | 38.7203              | 9.6600   |     | 156.3253  |
| 3     | Cost Per Diem Inflated                    | 33.6180          | 77.7856            | 40.4593              |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                    |                      |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 33.6180          | 77.7856            | 40.4593              | 9.6600   |     | 161.5229  |
| 5a    | Interim Adjustment                        |                  |                    |                      |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                    |                      |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 36.1628          |                    | 44.2723              |          |     |           |
| 7     | Provider Target Rate                      | 37.0000          |                    | 45.2972              |          |     |           |
| 7a    | Interim Adjustment                        |                  |                    |                      |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                    |                      |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206            | 58.5089              | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                    | 53.4956              |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                    | 54.3625              |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                    |                      |          |     |           |
| 10b   | Base for line 10a                         |                  |                    |                      |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 33.6180          | 77.7856            | 40.4593              | 9.6600   |     | 161.5229  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 3.1344             | 1.6303               |          |     |           |
| 14    | Prospective Per Diem 11                   | 33.6180          | 80.9200            | 42.0896              | 9.6600   |     | 166.2876  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations n | ot applied after 7/2 | 1/2002   |     |           |





166.03

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Harts Harbor Health Care Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 12/1/2001 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1977/07   |
| Indexed Asset Value  | 4,742,555 |
| FRVS Base Asset:     | 2,722,556 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage Information |           |          |  |  |
|----------------------|-----------|----------|--|--|
| Amount: 1,901,700.00 |           |          |  |  |
| Type:                | Fixed [2] |          |  |  |
| < 60% of Base:       | False     |          |  |  |
| Interest Rate:       | 7.5000    | <b>%</b> |  |  |
| Chase Rate:          | 13.0000   | <b>%</b> |  |  |
| Amortization Rate:   | 7.5000    | <b>%</b> |  |  |
| Interest Only:       | False     |          |  |  |
| Yearly Payment:      | 366,7     | 775      |  |  |

| Calculation of FRVS Per Diem |                     |          |  |  |  |
|------------------------------|---------------------|----------|--|--|--|
|                              | Total Amount        | Per Diem |  |  |  |
| 80% Capital(1):              | 3,794,044           | 6.2029   |  |  |  |
| 20% ROE(2):                  | 948,511             | 0.5063   |  |  |  |
| Insurance Cost(3             | 3): <b>51,004</b>   | 0.7924   |  |  |  |
| Taxes Cost(3):               | 42,887              | 0.6663   |  |  |  |
| Home Office(3):              | 24,320              | 0.3779   |  |  |  |
| Replacement(3&               | 24): <b>260,538</b> | 0.0000   |  |  |  |
| Total FRVS PI                | <b>)</b> :          | 8.5458   |  |  |  |

- (1) 80% Capital (\$3,794,044) amortized at 7.5000% for 20 years Principal & Interest of \$366,775 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$6.2029
- (2) 20% ROE (\$948,511) times the ROE factor (0.031560) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.5063
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |           | Used Per Bed Standard:   | 28,500    |  |
|--------------------------------|-----------|--------------------------|-----------|--|
| Comparison Date:               | 10/1/1985 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 180       | Effective PBS Limitation | 5,130,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |                            |                              |  |
|--|--|--|----------------------------|------------------------------|--|
| Components   | Cost   | FRVS   | MTA*                       | Final Component              |  |
| Operating  | 33.6180  | 33.6180  | 2.4553                     | 31.1627                      |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 80.9200<br>42.0896<br>9.6600<br>0.0000<br>0.0000 | 80.9200<br>42.0896<br>8.5458<br>0.0000<br>0.0000 | 5.9100<br>3.0740<br>0.6241 | 75.0100<br>39.0156<br>7.9217 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |  |                            | \$4.2390<br>\$8.6851         |  |
| Totals   | 166.2876   | 165.1734   | 12.0634                    | 166.0341                     |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



NAME OF THE PARTY 
### Florida Agency For Health Care Administration

175.33

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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 D         | ays       | Ratings         | Days       |
|--------------------------------|----------------------------|-------------------|-----------|-----------------|------------|
| 207 Marshall Drive             | 07/01/2009-06/30/2010      | Number of Beds:   | 120       | Superior:       | 0          |
| Perry FL 32347                 | Days In CR 365             | Maximum:          | 43,800    | Standard:       | 184        |
| County: Taylor[62]             | First Used: <b>2011/07</b> | Max Annualized:   | 43,800    | Conditional:    | 0          |
| Region: North [1] Area: 2      | Last Used: <b>2011/07</b>  | Total Patient:    | 39,086    | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:         | 5,343     | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid:         | 30,112    | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | ,                 | 77.04037% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 |                   | 89.23745% | Cost:           | 1.04491168 |
| Open Date: 9/1/1979            | Statewide Low Occupar      | ncy Threshold:    | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 9/1/1979        | Medicaid Low Occupan       | cy Threshold:     | 41.94060% | DC FY Index:    | 1.16650000 |
| Entered Medicaid 3/1/1984      | Low Occupancy Adjusts      | ment Factor: 1    | 12.51103% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/1/2001   | Weighted Low Occ Adj       | ustment Factor: 1 | 00.00000% | DC Inflation:   | 1.02657523 |
| Previous Med # <b>211061</b>   |                            |                   |           |                 |            |
|                                |                            |                   |           | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 985,746         | 2,116,103           | 1,171,456           | 212,892  | 0   | 4,486,197 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 32.7360         | 70.2744             | 38.9033             | 7.0700   |     | 148.9837  |
| 3     | Cost Per Diem Inflated                    | 34.2062         | 72.1420             | 40.6505             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 34.2062         | 72.1420             | 40.6505             | 7.0700   |     | 154.0687  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 36.1628         |                     | 44.2723             |          |     |           |
| 7     | Provider Target Rate                      | 37.0000         |                     | 45.2972             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573         | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463         |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795         |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 34.2062         | 72.1420             | 40.6505             | 7.0700   |     | 154.0687  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 2.1946              | 1.2366              |          |     |           |
| 14    | Prospective Per Diem 11                   | 34.2062         | 74.3366             | 41.8871             | 7.0700   |     | 157.4999  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





175.33

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Marshall Health and Rehab. Center

**FRVS** 

FRVS Status as of this Semester:

CDAG

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1979/07   |
| Indexed Asset Value  | 3,517,196 |
| FRVS Base Asset:     | 2,027,076 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage Information |           |          |  |  |
|----------------------|-----------|----------|--|--|
| Amount:              | 1,901,000 | 0.00     |  |  |
| Type:                | Fixed [2] |          |  |  |
| < 60% of Base:       | False     |          |  |  |
| Interest Rate:       | 10.6343   | <b>%</b> |  |  |
| Chase Rate:          | 4.7500    | <b>%</b> |  |  |
| Amortization Rate:   | 7.7500    | <b>%</b> |  |  |
| Interest Only:       | False     |          |  |  |
| Yearly Payment:      | 277,1     | 94       |  |  |

| Calculation of FRVS Per Diem |                     |          |  |  |
|------------------------------|---------------------|----------|--|--|
|                              | Total Amount        | Per Diem |  |  |
| 80% Capital(1):              | 2,813,757           | 7.0318   |  |  |
| 20% ROE(2):                  | 703,439             | 0.5632   |  |  |
| Insurance Cost(3             | 3): <b>33,580</b>   | 0.8591   |  |  |
| Taxes Cost(3):               | 35,233              | 0.9014   |  |  |
| Home Office(3)               | 16,689              | 0.4270   |  |  |
| Replacement(38               | 24): <b>113,507</b> | 0.0000   |  |  |
| Total FRVS PI                | <b>)</b> :          | 9.7825   |  |  |

- (1) 80% Capital (\$2,813,757) amortized at 7.7500% for 20 years Principal & Interest of \$277,194 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.0318
- (2) 20% ROE (\$703,439) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5632
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Ì | Per Bed Standard Det | ermination | Used Per Bed Standard:          | 28,500    | - |
|---|----------------------|------------|---------------------------------|-----------|---|
|   | Comparison Date:     | 10/1/1985  | Current RS PBS:                 | 49,593    |   |
|   | Comparison Bed       | 120        | <b>Effective PBS Limitation</b> | 3,420,000 |   |

| Components Operating Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | Cost<br>34.2062<br>74.3366<br>41.8871 | FRVS<br>34.2062<br>74.3366            | MTA* 2.4983                | Final Component 31.7079      |  |
|---|---------------------------------------|---------------------------------------|----------------------------|------------------------------|--|
| Patient Care Direct Care Indirect Care Property ROE                                     | 74.3366<br>41.8871                    |                                       |                            | 31.7079                      |  |
| Direct Care Indirect Care Property ROE  | 41.8871                               | 74.3366                               | 5 4202                     |                              |  |
|   | 7.0700<br>0.0000<br>0.0000            | 41.8871<br>9.7825<br>0.0000<br>0.0000 | 5.4292<br>3.0592<br>0.7145 | 68.9074<br>38.8279<br>9.0680 |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals                          | 157,4999                              | 160,2124                              | 11.7012                    | \$18.1380<br>\$8.6851        |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





198.55

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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 Da         | ays       | Ratings         | Days       |
|--------------------------------|----------------------------|--------------------|-----------|-----------------|------------|
| 2401 NE 2nd Street             | 07/01/2009-06/30/2010      | Number of Beds:    | 83        | Superior:       | 0          |
| Pompano Beach FL 33062         | Days In CR 365             | Maximum:           | 30,295    | Standard:       | 184        |
| County: Broward[6]             | First Used: <b>2011/07</b> | Max Annualized:    | 30,295    | Conditional:    | 0          |
| Region: South[2] Area: 10      | Last Used: <b>2011/07</b>  | Total Patient:     | 27,863    | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:          | 2,109     | Inflat          | ion        |
| Current Class South Small [3]  | Initial CR? False          | Medicaid:          | 23,766    | FY Index:       | 1.20667423 |
| Class at 1/94: South Small [3] | Medicaid Utilization       | 8                  | 85.29591% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 9                  | 91.97227% | Cost:           | 1.04491168 |
| Open Date: 8/1/1983            | Statewide Low Occupan      | ncy Threshold: 7   | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: <b>8/1/1983</b> | Medicaid Low Occupan       | cy Threshold: 4    | 41.94060% | DC FY Index:    | 1.16650000 |
| Entered Medicaid 8/1/1983      | Low Occupancy Adjusti      | ment Factor: 11    | 15.95911% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/1/2001   | Weighted Low Occ Adj       | ustment Factor: 10 | 00.00000% | DC Inflation:   | 1.02657523 |
| Previous Med # <b>207489</b>   |                            |                    |           |                 |            |
|                                |                            |                    |           | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 975,632          | 1,698,209           | 1,195,303           | 175,393  | 0   | 4,044,537 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 41.0516          | 71.4554             | 50.2947             | 7.3800   |     | 170.1817  |
| 3     | Cost Per Diem Inflated                    | 42.8953          | 73.3543             | 52.5535             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 42.8953          | 73.3543             | 52.5535             | 7.3800   |     | 176.1831  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 50.0232          |                     | 58.5755             |          |     |           |
| 7     | Provider Target Rate                      | 51.1813          |                     | 59.9316             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 59.2863          | 102.7706            | 78.6955             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 60.7984          |                     | 70.2905             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 61.7837          |                     | 71.4296             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 42.8953          | 73.3543             | 52.5535             | 7.3800   |     | 176.1831  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.9127              | 2.0868              |          |     |           |
| 14    | Prospective Per Diem 11                   | 42.8953          | 76.2670             | 54.6403             | 7.3800   |     | 181.1826  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





198.55

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### SeaView Nursing and Rehab. Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1983/07   |
| Indexed Asset Value  | 2,180,617 |
| FRVS Base Asset:     | 1,201,038 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage Information |           |          |  |  |  |
|----------------------|-----------|----------|--|--|--|
| Amount:              | 1,234,273 | 3.00     |  |  |  |
| Type:                | Fixed [2] |          |  |  |  |
| < 60% of Base:       | False     |          |  |  |  |
| Interest Rate:       | 10.6343   | <b>%</b> |  |  |  |
| Chase Rate:          | 4.7500    | <b>%</b> |  |  |  |
| Amortization Rate:   | 7.7500    | <b>%</b> |  |  |  |
| Interest Only:       | False     |          |  |  |  |
| Yearly Payment:      | 171,8     | 357      |  |  |  |

| Calculation        | Calculation of FRVS Per Diem |          |  |  |  |  |  |
|--------------------|------------------------------|----------|--|--|--|--|--|
| To                 | otal Amount                  | Per Diem |  |  |  |  |  |
| 80% Capital(1):    | 1,744,494                    | 6.3031   |  |  |  |  |  |
| 20% ROE(2):        | 436,123                      | 0.5048   |  |  |  |  |  |
| Insurance Cost(3): | 22,816                       | 0.8189   |  |  |  |  |  |
| Taxes Cost(3):     | 56,550                       | 2.0296   |  |  |  |  |  |
| Home Office(3):    | 11,686                       | 0.4194   |  |  |  |  |  |
| Replacement(3&4)   | ): <b>48,960</b>             | 0.0000   |  |  |  |  |  |
| Total FRVS PD:     |                              | 10.0758  |  |  |  |  |  |

- (1) 80% Capital (\$1,744,494) amortized at 7.7500% for 20 years Principal & Interest of \$171,857 divided by annual available days (30,295) divided by Occup. Adj. (0.9000) = \$6.3031
- (2) 20% ROE (\$436,123) times the ROE factor (0.031560) divided by annual available days (30,295) divided by Occup. Adj. (0.9000) = \$0.5048
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 83          | Effective PBS Limitation | 2,365,500 |  |

| (  | Comparison of Reimbursement under Cost vs. FRVS  |   |                            |                              |  |
|--|--|---|----------------------------|------------------------------|--|
| Components   | Components Cost FRVS MTA* Final Component        |   |                            |                              |  |
| Operating  | 42.8953  | 42.8953   | 3.1329                     | 39.7624                      |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 76.2670<br>54.6403<br>7.3800<br>0.0000<br>0.0000 | 76.2670<br>54.6403<br>10.0758<br>0.0000<br>0.0000 | 5.5702<br>3.9907<br>0.7359 | 70.6968<br>50.6496<br>9.3399 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |   |                            | \$19.4197<br>\$8.6851        |  |
| Totals   | 181.1826   | 183.8784  | 13.4297                    | 198.5535                     |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





198.64

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 I       | Days       |
|---------------------------------|----------------------------|-----------------------------------|-----------------|------------|
| 4641 Old Canoe Creek Road       | 07/01/2009-06/30/2010      | Number of Beds: 120               | Superior:       | 0          |
| St. Cloud FL 34769              | Days In CR 365             | Maximum: 43,800                   | Standard:       | 184        |
| County: Osceola[49]             | First Used: <b>2011/01</b> | Max Annualized: 43,800            | Conditional:    | 0          |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient: 41,044             | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>7,644</b>            | Inflatio        | on         |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>24,127</b>           | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 58.78326%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 93.70776%                         | Cost:           | 1.04491168 |
| Open Date: 7/20/1995            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target:         | 1.01620550 |
| Acquired Date: 7/20/1995        | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index:    | 1.16650000 |
| Entered Medicaid 7/20/1995      | Low Occupancy Adjustr      | ment Factor: 118.14723%           | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/1/2001    | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:   | 1.02657523 |
| Previous Med # <b>213080</b>    |                            |                                   |                 |            |
|                                 |                            |                                   | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |           |           |           |          |     |           |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost                                | 949,699   | 2,012,631 | 1,185,155 | 216,660  | 0   | 4,364,145 |
| 1a    | Audit Adjustments                         |           |           |           |          |     |           |
| 2     | Cost Per Diem                             | 39.3625   | 83.4182   | 49.1215   | 8.9800   |     | 180.8822  |
| 3     | Cost Per Diem Inflated                    | 41.1303   | 85.6351   | 51.3276   |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 41.1303   | 85.6351   | 51.3276   | 8.9800   |     | 187.0730  |
| 5a    | Interim Adjustment                        |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 38.1474   |           | 46.1145   |          |     |           |
| 7     | Provider Target Rate                      | 39.0305   |           | 47.1821   |          |     |           |
| 7a    | Interim Adjustment                        |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383   | 96.2960   | 61.3044   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921   |           | 55.1439   |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666   |           | 56.0375   |          |     |           |
| 10a   | New Provider Target Limitation            |           |           |           |          |     |           |
| 10b   | Base for line 10a                         |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 39.0305   | 85.6351   | 47.1821   | 8.9800   |     | 180.8277  |
| 12/13 | Medicaid Adjustment Rate                  |           | 0.8462    | 0.4662    |          |     |           |
| 14    | Prospective Per Diem 11                   | 39.0305   | 86.4813   | 47.6483   | 8.9800   |     | 182.1401  |
| 15    | 11 1 10 4 11 10 7 11 10 7 11 1000         |           |           |           |          |     |           |





198.64

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Plantation Bay Rehabilitation Center**

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:          | 7/20/1995 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1995/07   |
| Indexed Asset Value  | 4,817,197 |
| FRVS Base Asset:     | 3,595,112 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage Information |           |            |  |  |
|----------------------|-----------|------------|--|--|
| Amount:              | 4,216,969 | 9.00       |  |  |
| Type:                | Fixed [2] |            |  |  |
| < 60% of Base:       | False     |            |  |  |
| Interest Rate:       | 10.6343   | <b>%</b>   |  |  |
| Chase Rate:          | 4.7500    | <b>%</b>   |  |  |
| Amortization Rate:   | 7.7500    | <b>%</b>   |  |  |
| Interest Only:       | False     |            |  |  |
| Yearly Payment:      | 379,0     | <b>548</b> |  |  |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |  |  |
|-----------------|------------------------------|----------|--|--|--|--|
|                 | Total Amount                 | Per Diem |  |  |  |  |
| 80% Capital(1): | 3,853,758                    | 9.6308   |  |  |  |  |
| 20% ROE(2):     | 963,439                      | 0.7713   |  |  |  |  |
| Insurance Cost( | 3): <b>33,580</b>            | 0.8181   |  |  |  |  |
| Taxes Cost(3):  | 64,364                       | 1.5682   |  |  |  |  |
| Home Office(3)  | 21,717                       | 0.5291   |  |  |  |  |
| Replacement(38  | <b>§</b> 4): <b>34,024</b>   | 0.0000   |  |  |  |  |
| Total FRVS P    | D:                           | 13.3175  |  |  |  |  |

- (1) 80% Capital (\$3,853,758) amortized at 7.7500% for 20 years Principal & Interest of \$379,648 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.6308
- (2) 20% ROE (\$963,439) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7713
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |                  | ermination | Used Per Bed Standard:   | 34,904    |  |
|--------------------------------|------------------|------------|--------------------------|-----------|--|
|                                | Comparison Date: | 1/1/1995   | Current RS PBS:          | 49,593    |  |
|                                | Comparison Bed   | 103        | Effective PBS Limitation | 3,595,112 |  |

| (  | Comparison of Reimbursement under Cost vs. FRVS  |   |                            |                               |  |
|--|--|---|----------------------------|-------------------------------|--|
| Components   | Components Cost FRVS MTA* Final Component        |   |                            |                               |  |
| Operating  | 39.0305  | 39.0305   | 2.8506                     | 36.1799                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 86.4813<br>47.6483<br>8.9800<br>0.0000<br>0.0000 | 86.4813<br>47.6483<br>13.3175<br>0.0000<br>0.0000 | 6.3162<br>3.4800<br>0.9726 | 80.1651<br>44.1683<br>12.3449 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |   |                            | \$17.0971<br>\$8.6851         |  |
| Totals   | 182.1401   | 186.4776  | 13.6194                    | 198.6404                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





198.28

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

| Type of 6 whership. I ii water of pro | it [1] CitO ii Status Susta t | on this cost reports 110 Ch | - Sel |                 |            |
|---------------------------------------|-------------------------------|-----------------------------|-------|-----------------|------------|
| Provider Information                  | Cost Report (CR)              | Patient Days                |       | Ratings         | Days       |
| 7950 Lake Underhill Road              | 07/01/2009-06/30/2010         | Number of Beds: 180         |       | Superior:       | 0          |
| Orlando FL 32822                      | Days In CR 365                | Maximum: 65                 | 5,700 | Standard:       | 184        |
| County: Orange[48]                    | First Used: <b>2011/01</b>    | Max Annualized: 65          | 5,700 | Conditional:    | 0          |
| Region: Central[3] Area: 7            | Last Used: <b>2011/07</b>     | Total Patient: 63           | 3,687 | Total:          | 184        |
| Control Private For profit [1]        | Unaudited [3]                 | Medicare: 7                 | 7,574 | Inflati         | ion        |
| Current Class Central Large [6]       | Initial CR? False             | Medicaid: 43                | 3,596 | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2]        | Medicaid Utilization          | 68.453                      | 353%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]          | Occupancy:                    | 96.936                      | 607%  | Cost:           | 1.04491168 |
| Open Date: 2/1/1987                   | Statewide Low Occupan         | cy Threshold: 79.314        | 40%   | Target:         | 1.01620550 |
| Acquired Date: 2/1/1987               | Medicaid Low Occupand         | cy Threshold: 41.940        | 60%   | DC FY Index:    | 1.16650000 |
| Entered Medicaid 2/1/1987             | Low Occupancy Adjustr         | ment Factor: 122.217        | 749%  | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/1/2001          | Weighted Low Occ Adju         | ustment Factor: 100.000     | 000%  | DC Inflation:   | 1.02657523 |
| Previous Med # <b>209341</b>          |                               |                             |       |                 |            |
|                                       |                               |                             |       | PS Target:      | 1.02315072 |

|       | <u> </u>                                  | J                | Rate Calculations   |                     | <b>'</b> |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,441,442        | 3,743,179           | 1,826,677           | 962,600  | 0   | 7,973,898 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 33.0636          | 85.8606             | 41.9001             | 22.0800  |     | 182.9043  |
| 3     | Cost Per Diem Inflated                    | 34.5485          | 88.1424             | 43.7819             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 34.5485          | 88.1424             | 43.7819             | 22.0800  |     | 188.5528  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 38.1474          |                     | 46.1145             |          |     |           |
| 7     | Provider Target Rate                      | 39.0305          |                     | 47.1821             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 34.5485          | 88.1424             | 43.7819             | 13.6500  |     | 180.1228  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.8299              | 0.9089              |          |     |           |
| 14    | Prospective Per Diem 11                   | 34.5485          | 89.9723             | 44.6908             | 13.6500  |     | 182.8616  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





198.28

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Rio Pinar Health Care**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 9/23/1988 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1987/01   |
| Indexed Asset Value  | 8,191,663 |
| FRVS Base Asset:     | 5,162,760 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage Information |          |      |  |
|----------------------|----------|------|--|
| Amount:              |          | 0.00 |  |
| Type:                | None [1] |      |  |
| < 60% of Base:       | True     |      |  |
| Interest Rate:       | 10.0000  | %    |  |
| Chase Rate:          | 10.0000  | %    |  |
| Amortization Rate:   | 10.0000  | %    |  |
| Interest Only:       | True     |      |  |
| Yearly Payment:      | 650,     | 452  |  |

| Calculation of FRVS Per Diem |                       |          |  |  |
|------------------------------|-----------------------|----------|--|--|
|                              | Total Amount          | Per Diem |  |  |
| 80% Capital(1):              | 6,553,330             | 11.0004  |  |  |
| 20% ROE(2):                  | 1,638,333             | 0.8744   |  |  |
| Insurance Cost(3             | 3): <b>51,004</b>     | 0.8009   |  |  |
| Taxes Cost(3):               | 140,668               | 2.2087   |  |  |
| Home Office(3):              | 29,527                | 0.4636   |  |  |
| Replacement(38               | 26,578 <b>26</b> ,578 | 0.0000   |  |  |
| Total FRVS PI                | ):                    | 15.3480  |  |  |

- (1) 80% Capital (\$6,553,330) amortized at 10.0000% for 20 years Interest of \$650,452 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$11.0004
- (2) 20% ROE (\$1,638,333) times the ROE factor (0.031560) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.8744
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 28,682    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1986    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 180         | Effective PBS Limitation | 5,162,760 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |  |
|--|---|---|----------------------------|-----------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |  |
| Operating  | 34.5485   | 34.5485   | 2.5233                     | 32.0252                           |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 89.9723<br>44.6908<br>13.6500<br>0.0000<br>0.0000 | 89.9723<br>44.6908<br>15.3480<br>0.0000<br>0.0000 | 6.5712<br>3.2640<br>1.1209 | 83.4011<br>41.4268<br>14.2271     |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 182.8616  | 184.5596  | 13.4794                    | \$18.5114<br>\$8.6851<br>198.2767 |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





195.65

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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]

| <u> </u>                        | L J                        |                                   | 1                  |           |
|---------------------------------|----------------------------|-----------------------------------|--------------------|-----------|
| Provider Information            | Cost Report (CR)           | Patient Days                      | Ratings Day        | ys        |
| 3920 Rosewood Way               | 07/01/2009-06/30/2010      | Number of Beds: 120               | Superior:          | 0         |
| Orlando FL 32808                | Days In CR 365             | Maximum: 43,800                   | Standard:          | 184       |
| County: Orange[48]              | First Used: <b>2011/07</b> | Max Annualized: 43,800            | Conditional:       | 0         |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient: 41,665             | Total:             | 184       |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>5,110</b>            | Inflation          |           |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>31,710</b>           | FY Index: 1.       | .20667423 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 76.10704%                         | Semester Index: 1. | .26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 95.12557%                         |                    | .04491168 |
| Open Date: 11/1/1984            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    |                    | .01620550 |
| Acquired Date: 11/1/1984        | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    |                    | .16650000 |
| Entered Medicaid 11/1/1984      | Low Occupancy Adjustr      | ment Factor: 119.93480%           |                    | .19750000 |
| Med # Active Date: 12/1/2001    | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> |                    | .02657523 |
| Previous Med # <b>208183</b>    |                            |                                   |                    |           |
|                                 |                            |                                   | PS Target: 1       | .02315072 |
|                                 |                            |                                   |                    |           |

|       |   | ]         | Rate Calculations |           |          |     |           |
|-------|---|-----------|-------------------|-----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct            | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost  | 1,227,342 | 2,447,051         | 1,358,791 | 275,243  | 0   | 5,308,427 |
| 1a    | Audit Adjustments   |           |                   |           |          |     |           |
| 2     | Cost Per Diem   | 38.7052   | 77.1697           | 42.8506   | 8.6800   |     | 167.4055  |
| 3     | Cost Per Diem Inflated  | 40.4435   | 79.2205           | 44.7751   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |                   |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 40.4435   | 79.2205           | 44.7751   | 8.6800   |     | 173.1191  |
| 5a    | Interim Adjustment  |           |                   |           |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |                   |           |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 38.1474   |                   | 46.6848   |          |     |           |
| 7     | Provider Target Rate  | 39.0305   |                   | 47.7656   |          |     |           |
| 7a    | Interim Adjustment  |           |                   |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |                   |           |          |     |           |
| 8     | Cost Based Class Ceilings   | 49.6383   | 96.2960           | 61.3044   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 47.7921   |                   | 55.1439   |          |     |           |
| 10    | Target Rate Class Ceiling   | 48.5666   |                   | 56.0375   |          |     |           |
| 10a   | New Provider Target Limitation  |           |                   |           |          |     |           |
| 10b   | Base for line 10a   |           |                   |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 39.0305   | 79.2205           | 44.7751   | 8.6800   |     | 171.7061  |
| 12/13 | Medicaid Adjustment Rate  |           | 2.3267            | 1.3151    |          |     |           |
| 14    | Prospective Per Diem 11   | 39.0305   | 81.5472           | 46.0902   | 8.6800   |     | 175.3479  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                   |           |          |     |           |





195.65

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Rosewood Health and Rehab. Center

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:          | 12/1/2001 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1984/07   |
| Indexed Asset Value  | 5,766,802 |
| FRVS Base Asset:     | 3,420,000 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage Information |              |          |  |  |
|----------------------|--------------|----------|--|--|
| Amount:              | 5,140,025.00 |          |  |  |
| Type:                | Fixed [2]    |          |  |  |
| < 60% of Base:       | False        |          |  |  |
| Interest Rate:       | 10.6343      | <b>%</b> |  |  |
| Chase Rate:          | 4.7500 %     |          |  |  |
| Amortization Rate:   | 7.7500       | <b>%</b> |  |  |
| Interest Only:       | False        |          |  |  |
| Yearly Payment:      | 454,488      |          |  |  |

| Calculation      | Calculation of FRVS Per Diem |          |  |  |  |  |
|------------------|------------------------------|----------|--|--|--|--|
| ,                | Total Amount                 | Per Diem |  |  |  |  |
| 80% Capital(1):  | 4,613,442                    | 11.5294  |  |  |  |  |
| 20% ROE(2):      | 1,153,360                    | 0.9234   |  |  |  |  |
| Insurance Cost(3 | 33,580                       | 0.8060   |  |  |  |  |
| Taxes Cost(3):   | 58,633                       | 1.4072   |  |  |  |  |
| Home Office(3):  | 19,934                       | 0.4784   |  |  |  |  |
| Replacement(3&   | (4): <b>6,311</b>            | 0.0000   |  |  |  |  |
| Total FRVS PD    | ):                           | 15.1444  |  |  |  |  |

- (1) 80% Capital (\$4,613,442) amortized at 7.7500% for 20 years Principal & Interest of \$454,488 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.5294
- (2) 20% ROE (\$1,153,360) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9234
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                               |  |  |  |
|--|--|---|----------------------------|-------------------------------|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component        |   |                            |                               |  |  |  |
| Operating  | 39.0305  | 39.0305   | 2.8506                     | 36.1799                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 81.5472<br>46.0902<br>8.6800<br>0.0000<br>0.0000 | 81.5472<br>46.0902<br>15.1444<br>0.0000<br>0.0000 | 5.9558<br>3.3662<br>1.1061 | 75.5914<br>42.7240<br>14.0383 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |   |                            | \$18.4332<br>\$8.6851         |  |  |  |
| Totals   | 175.3479   | 181.8123  | 13.2787                    | 195.6519                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



192.78

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **OAKTREE HEALTHCARE**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership: Private For prof | fit [1] | CHOW Status based on this Cost Report: No Change[1] |
|-------------------------------------|---------|---|
|                                     |         |   |

| Provider Information           | Cost Report (CR)           | Patient Days                      | Ratings Da      | ays        |
|--------------------------------|----------------------------|-----------------------------------|-----------------|------------|
| 650 Reed Canal Road            | 07/01/2009-06/30/2010      | Number of Beds: 65                | Superior:       | 0          |
| South Daytona FL 32019         | Days In CR 365             | Maximum: 23,725                   | Standard:       | 120        |
| County: Volusia[64]            | First Used: <b>2011/01</b> | Max Annualized: 23,725            | Conditional:    | 64         |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient: 21,312             | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 989                     | Inflation       | 1          |
| Current Class North Small [1]  | Initial CR? False          | Medicaid: <b>16,578</b>           | FY Index:       | 1.20667423 |
| Class at 1/94: North Small [1] | Medicaid Utilization       | 77.78716%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 89.82930%                         |                 | 1.04491168 |
| Open Date: 9/1/1981            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    |                 | 1.01620550 |
| Acquired Date: 9/1/1981        | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    |                 | 1.16650000 |
| Entered Medicaid 9/1/1981      | Low Occupancy Adjustr      | ment Factor: 113.25723%           |                 | 1.19750000 |
| Med # Active Date: 12/1/2001   | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> |                 | 1.02657523 |
| Previous Med # <b>206351</b>   |                            |                                   |                 |            |
|                                |                            |                                   | PS Target:      | 1.02315072 |
|                                | Rate Cal                   | lculations                        |                 |            |

| Rate | Ca. | lcu  | lat | ions  |
|------|-----|------|-----|-------|
| Rate | Cal | icu. | ıaı | 10113 |

|       |   |                  | Rate Calculations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 726,081          | 1,160,596           | 771,825             | 91,842   | 0   | 2,750,344 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 43.7979          | 70.0082             | 46.5572             | 5.5400   |     | 165.9033  |
| 3     | Cost Per Diem Inflated                    | 45.7649          | 71.8687             | 48.6482             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 45.7649          | 71.8687             | 48.6482             | 5.5400   |     | 171.8218  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 44.0070          |                     | 48.7271             |          |     |           |
| 7     | Provider Target Rate                      | 45.0258          |                     | 49.8552             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 53.6870          | 92.6766             | 66.4586             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 48.4247          |                     | 58.4725             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 49.2094          |                     | 59.8127             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 45.0258          | 71.8687             | 48.6482             | 5.5400   |     | 171.0827  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.4652              | 0.9918              |          |     |           |
| 14    | Prospective Per Diem 11                   | 45.0258          | 73.3339             | 49.6400             | 5.5400   |     | 173.5397  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





192.78

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### OAKTREE HEALTHCARE

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:          | 5/21/1993 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1981/07   |
| Indexed Asset Value  | 1,744,106 |
| FRVS Base Asset:     | 915,383   |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage Information |                      |          |  |  |
|----------------------|----------------------|----------|--|--|
| Amount:              | Amount: 1,004,676.00 |          |  |  |
| Type:                | Fixed [2]            |          |  |  |
| < 60% of Base:       | False                |          |  |  |
| Interest Rate:       | 10.6343              | <b>%</b> |  |  |
| Chase Rate:          | 4.7500 %             |          |  |  |
| Amortization Rate:   | 7.7500               | <b>%</b> |  |  |
| Interest Only:       | False                |          |  |  |
| Yearly Payment:      | 137,455              |          |  |  |

| Calculati       | Calculation of FRVS Per Diem   |          |  |  |  |  |
|-----------------|--------------------------------|----------|--|--|--|--|
|                 | Total Amount                   | Per Diem |  |  |  |  |
| 80% Capital(1): | 1,395,285                      | 6.4374   |  |  |  |  |
| 20% ROE(2):     | 348,821                        | 0.5156   |  |  |  |  |
| Insurance Cost( | (3): <b>17,578</b>             | 0.8248   |  |  |  |  |
| Taxes Cost(3):  | 16,098                         | 0.7553   |  |  |  |  |
| Home Office(3)  | 9,643                          | 0.4525   |  |  |  |  |
| Replacement(3   | <b>&amp;</b> 4): <b>27,571</b> | 0.0000   |  |  |  |  |
| Total FRVS P    | D:                             | 8.9856   |  |  |  |  |

- (1) 80% Capital (\$1,395,285) amortized at 7.7500% for 20 years Principal & Interest of \$137,455 divided by annual available days (23,725) divided by Occup. Adj. (0.9000) = \$6.4374
- (2) 20% ROE (\$348,821) times the ROE factor (0.031560) divided by annual available days (23,725) divided by Occup. Adj. (0.9000) = \$0.5156
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination   | Used Per Bed Standard:   | 28,500    |  |
|---------------------|---------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985     | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | arison Bed 65 | Effective PBS Limitation | 1,852,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS  |   |   |   |  |  |
|--|---|---|---|--|--|
| Cost   | FRVS  | MTA*  | Final Component   |  |  |
| 45.0258  | 45.0258   | 3.2885  | 41.7373   |  |  |
| 73.3339<br>49.6400<br>5.5400<br>0.0000<br>0.0000 | 73.3339<br>49.6400<br>8.9856<br>0.0000<br>0.0000          | 5.3560<br>3.6255<br>0.6563  | 67.9779<br>46.0145<br>8.3293  |  |  |
| 172 5207   | 177 0052  | 12.02/2   | \$20.0350<br>\$8.6851   |  |  |
|  | Cost<br>45.0258<br>73.3339<br>49.6400<br>5.5400<br>0.0000 | Cost         FRVS           45.0258         45.0258           73.3339         73.3339           49.6400         49.6400           5.5400         8.9856           0.0000         0.0000           0.0000         0.0000 | Cost         FRVS         MTA*           45.0258         45.0258         3.2885           73.3339         73.3339         5.3560           49.6400         49.6400         3.6255           5.5400         8.9856         0.6563           0.0000         0.0000         0.0000 | Cost         FRVS         MTA*         Final Component           45.0258         45.0258         3.2885         41.7373           73.3339         73.3339         5.3560         67.9779           49.6400         49.6400         3.6255         46.0145           5.5400         8.9856         0.6563         8.3293           0.0000         0.0000         0.0000         \$20.0350           \$8.6851         \$8.6851 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





207.14

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Edinborough Healthcare Center**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type o | of Ownership | : Private For | profit [ | 1] CHOW | Status based of | on this Cost Re | port: No Chan | ge[1] |  |
|--------|--------------|---------------|----------|---------|-----------------|-----------------|---------------|-------|--|
|        |              |               |          |         |                 |                 |               |       |  |

| Type of Ownership. I fivate For pr | oni [1] CHOW Status                           | Daseu on ti    | ms Cost Kepoi  | i. No Change i |                 |            |  |
|------------------------------------|---|----------------|----------------|----------------|-----------------|------------|--|
| Provider Information               | Cost Report (CR                               | )              | Patient Days   |                | Ratings Days    |            |  |
| 1061 Virginia Street               | 07/01/2009-06/30/2                            | <b>2010</b> Nu | umber of Beds: | 93             | Superior:       | 0          |  |
| Dunedin FL 34698                   | Days In CR                                    | 365 Ma         | aximum:        | 33,945         | Standard:       | 184        |  |
| County: Pinellas[52]               | First Used: 2011                              | / <b>01</b> Ma | ax Annualized: | 33,945         | Conditional:    | 0          |  |
| Region: Central[3] Area: 5         | Last Used: 2011                               | / <b>07</b> To | otal Patient:  | 31,371         | Total:          | 184        |  |
| Control Private For profit [1]     | Unaudited [3]                                 | Me             | edicare:       | 2,438          | Inflati         | on         |  |
| Current Class Central Small [5]    | Initial CR? False                             | Me             | edicaid:       | 20,722         | FY Index:       | 1.20667423 |  |
| Class at 1/94: North Small [1]     | Medicaid Utiliza                              | ition          |                | 66.05464%      | Semester Index: | 1.26086800 |  |
| Operating Ex > 18 months [1]       | Occupancy:                                    |                |                | 92.41714%      | Cost:           | 1.04491168 |  |
| Open Date: 11/1/1981               | Statewide Low (                               | Occupancy T    | Threshold:     | 79.31440%      | Target:         | 1.01620550 |  |
| Acquired Date: 11/1/1981           | Medicaid Low C                                | Occupancy T    | Γhreshold:     | 41.94060%      | DC FY Index:    | 1.16650000 |  |
| Entered Medicaid 10/1/1982         | Low Occupancy                                 | Adjustment     |                | 116.52001%     | DC Sem Index:   | 1.19750000 |  |
| Med # Active Date: 12/1/2001       | Weighted Low Occ Adjustment Factor: 100.0000% |                |                | DC Inflation:  | 1.02657523      |            |  |
| Previous Med # <b>206962</b>       |   |                |                |                |                 |            |  |
|                                    |   |                |                |                | PS Target:      | 1.02315072 |  |
|                                    | Rate Calculations                             |                |                |                |                 |            |  |
| Item Description                   | Operating                                     | Direct         | t InDire       | ect Proper     | ty ROE          | Totals     |  |
| 1 Table                            | 760 100                                       | 1 727          | 245 1.074      | 252 157        | 072             | 2 720 070  |  |

|       |   | I                | Rate Calculations  |                     | •        |     |           |
|-------|---|------------------|--------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct             | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 760,100          | 1,737,345          | 1,074,352           | 157,073  | 0   | 3,728,870 |
| 1a    | Audit Adjustments                         |                  |                    |                     |          |     |           |
| 2     | Cost Per Diem                             | 36.6808          | 83.8406            | 51.8460             | 7.5800   |     | 179.9474  |
| 3     | Cost Per Diem Inflated                    | 38.3282          | 86.0687            | 54.1745             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                    |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 38.3282          | 86.0687            | 54.1745             | 7.5800   |     | 186.1514  |
| 5a    | Interim Adjustment                        |                  |                    |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                    |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 45.5197          |                    | 53.6513             |          |     |           |
| 7     | Provider Target Rate                      | 46.5735          |                    | 54.8934             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                    |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                    |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 56.4866          | 97.7236            | 72.5771             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 54.6049          |                    | 64.3815             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 55.4898          |                    | 65.4248             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                    |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                    |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 38.3282          | 86.0687            | 54.1745             | 7.5800   |     | 186.1514  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.5545             | 0.9785              |          |     |           |
| 14    | Prospective Per Diem 11                   | 38.3282          | 87.6232            | 55.1530             | 7.5800   |     | 188.6844  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations n | ot applied after 7/ | 1/2002   |     |           |





207.14

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Edinborough Healthcare Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 1/1/1989  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1981/07   |
| Indexed Asset Value    | 2,770,342 |
| FRVS Base Asset:       | 1,628,358 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031560  |
|                        |           |

| Mortgage Information |          |          |  |  |
|----------------------|----------|----------|--|--|
| Amount: 0.00         |          |          |  |  |
| Type:                | None [1] |          |  |  |
| < 60% of Base:       | True     |          |  |  |
| Interest Rate:       | 12.5000  | <b>%</b> |  |  |
| Chase Rate:          | 12.5000  | <b>%</b> |  |  |
| Amortization Rate:   | 12.5000  | <b>%</b> |  |  |
| Interest Only:       | True     |          |  |  |
| Yearly Payment:      | 275,     | 544      |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |
|------------------------------|--------------------|----------|--|--|
|                              | Total Amount       | Per Diem |  |  |
| 80% Capital(1):              | 2,216,274          | 9.0193   |  |  |
| 20% ROE(2):                  | 554,068            | 0.5724   |  |  |
| Insurance Cost(              | 3): <b>25,723</b>  | 0.8200   |  |  |
| Taxes Cost(3):               | 39,148             | 1.2479   |  |  |
| Home Office(3)               | : 13,240           | 0.4220   |  |  |
| Replacement(38               | £4): <b>32,632</b> | 0.0000   |  |  |
| Total FRVS PI                | D:                 | 12.0816  |  |  |

- (1) 80% Capital (\$2,216,274) amortized at 12.5000% for 20 years Interest of \$275,544 divided by annual available days (33,945) divided by Occup. Adj. (0.9000) = \$9.0193
- (2) 20% ROE (\$554,068) times the ROE factor ( 0.031560) divided by annual available days (33,945) divided by Occup. Adj. (0.9000) = \$0.5724
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 93          | Effective PBS Limitation | 2,650,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                                   |  |  |
|--|--|---|----------------------------|-----------------------------------|--|--|
| Components Cost FRVS MTA* Final Component                          |  |   |                            |                                   |  |  |
| Operating  | 38.3282  | 38.3282   | 2.7993                     | 35.5289                           |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 87.6232<br>55.1530<br>7.5800<br>0.0000<br>0.0000 | 87.6232<br>55.1530<br>12.0816<br>0.0000<br>0.0000 | 6.3996<br>4.0281<br>0.8824 | 81.2236<br>51.1249<br>11.1992     |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 188.6844   | 193.1860  | 14.1094                    | \$19.3772<br>\$8.6851<br>207.1389 |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



NAME OF THE PARTY 
## Florida Agency For Health Care Administration

191.31

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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 1       | Days       | Ratings         | Days       |
|--------------------------------|----------------------------|-----------------|------------|-----------------|------------|
| 12170 Cortez Blvd.             | 07/01/2009-06/30/2010      | Number of Beds: | 120        | Superior:       | 0          |
| Brooksville FL 34613           | Days In CR 365             | Maximum:        | 43,800     | Standard:       | 184        |
| County: Hernando[27]           | First Used: <b>2011/01</b> | Max Annualized: | 43,800     | Conditional:    |            |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>  | Total Patient:  | 41,063     | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:       | 15,861     | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid:       | 18,828     | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2] | Medicaid Utilization       |                 | 45.85150%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 |                 | 93.75114%  | Cost:           | 1.04491168 |
| Open Date: 7/11/1997           | Statewide Low Occupan      | ncy Threshold:  | 79.31440%  | Target:         | 1.01620550 |
| Acquired Date: 7/11/1997       | Medicaid Low Occupan       | cy Threshold:   | 41.94060%  | DC FY Index:    | 1.16650000 |
| Entered Medicaid 8/1/1997      | Low Occupancy Adjusti      | ment Factor:    | 118.20192% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/1/2001   | Weighted Low Occ Adj       | ustment Factor: | 100.00000% | DC Inflation:   | 1.02657523 |
| Previous Med # <b>214370</b>   |                            |                 |            |                 |            |
|                                |                            |                 |            | PS Target:      | 1.02315072 |

|       |   | R         | ate Calculations |           |          |     |           |
|-------|---|-----------|------------------|-----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct           | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost  | 664,272   | 1,558,977        | 1,068,051 | 211,627  | 0   | 3,502,927 |
| 1a    | Audit Adjustments   |           |                  |           |          |     |           |
| 2     | Cost Per Diem   | 35.2811   | 82.8010          | 56.7267   | 11.2400  |     | 186.0488  |
| 3     | Cost Per Diem Inflated  | 36.8656   | 85.0015          | 59.2744   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |                  |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 36.8656   | 85.0015          | 59.2744   | 11.2400  |     | 192.3815  |
| 5a    | Interim Adjustment  |           |                  |           |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |                  |           |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 36.1628   |                  | 44.2723   |          |     |           |
| 7     | Provider Target Rate  | 37.0000   |                  | 45.2972   |          |     |           |
| 7a    | Interim Adjustment  |           |                  |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |                  |           |          |     |           |
| 8     | Cost Based Class Ceilings   | 47.7573   | 95.2206          | 58.5089   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 45.2463   |                  | 53.4956   |          |     |           |
| 10    | Target Rate Class Ceiling   | 45.9795   |                  | 54.3625   |          |     |           |
| 10a   | New Provider Target Limitation  |           |                  |           |          |     |           |
| 10b   | Base for line 10a   |           |                  |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 36.8656   | 85.0015          | 45.2972   | 11.2400  |     | 178.4043  |
| 12/13 | Medicaid Adjustment Rate  |           |                  |           |          |     |           |
| 14    | Prospective Per Diem 11   | 36.8656   | 85.0015          | 45.2972   | 11.2400  |     | 178.4043  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                  |           |          |     |           |





191.31

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Spring Hill Health and Rehab. Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 8/1/1997  |
|------------------------|-----------|
| Year of Phase-In/ Full | l:        |
| RS to Start Calcs:     | 1997/07   |
| Indexed Asset Value    | 5,262,754 |
| FRVS Base Asset:       | 4,444,920 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031560  |
|                        |           |

| Mortgage In:                | formation |          |  |  |  |
|-----------------------------|-----------|----------|--|--|--|
| Amount: <b>4,919,949.00</b> |           |          |  |  |  |
| Type:                       | Fixed [2] |          |  |  |  |
| < 60% of Base:              | False     |          |  |  |  |
| Interest Rate:              | 10.6343   | <b>%</b> |  |  |  |
| Chase Rate:                 | 4.7500    | <b>%</b> |  |  |  |
| Amortization Rate:          | 7.7500    | <b>%</b> |  |  |  |
| Interest Only:              | False     |          |  |  |  |
| Yearly Payment:             | 414,7     | 763      |  |  |  |
|                             |           |          |  |  |  |

| Calculation of FRVS Per Diem |                            |          |  |  |
|------------------------------|----------------------------|----------|--|--|
|                              | Total Amount               | Per Diem |  |  |
| 80% Capital(1):              | 4,210,203                  | 10.5216  |  |  |
| 20% ROE(2):                  | 1,052,551                  | 0.8427   |  |  |
| Insurance Cost(              | 3): <b>33,580</b>          | 0.8178   |  |  |
| Taxes Cost(3):               | 125,630                    | 3.0594   |  |  |
| Home Office(3)               | <b>28,701</b>              | 0.6990   |  |  |
| Replacement(38               | <b>£</b> 4): <b>50,308</b> | 0.0000   |  |  |
| Total FRVS PI                | D:                         | 15.9405  |  |  |

- (1) 80% Capital (\$4,210,203) amortized at 7.7500% for 20 years Principal & Interest of \$414,763 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.5216
- (2) 20% ROE (\$1,052,551) times the ROE factor (0.031560) divided by annual available days (43,800) 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:   | 37,041    |  |
|--------------------------------|----------|--------------------------|-----------|--|
| Comparison Date:               | 1/1/1997 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 120      | Effective PBS Limitation | 4,444,920 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost FRVS MTA* Final Component                    |   |                            |                               |  |
| Operating  | 36.8656   | 36.8656   | 2.6925                     | 34.1731                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 85.0015<br>45.2972<br>11.2400<br>0.0000<br>0.0000 | 85.0015<br>45.2972<br>15.9405<br>0.0000<br>0.0000 | 6.2081<br>3.3083<br>1.1642 | 78.7934<br>41.9889<br>14.7763 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$12.8947<br>\$8.6851         |  |
| Totals   | 178.4043  | 183.1048  | 13.3731                    | 191.3115                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





187.43

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

| Type of Ownership. I fivate For pro | nt [1] CHOW Status Daseu t | ii tilis Cost Report. 1 | to Change 1 |                 |            |
|-------------------------------------|----------------------------|-------------------------|-------------|-----------------|------------|
| Provider Information                | Cost Report (CR)           | Patient Day             | ys          | Ratings 1       | Days       |
| 2916 Habana Way                     | 07/01/2009-06/30/2010      | Number of Beds:         | 150         | Superior:       | 0          |
| Tampa FL 33614                      | Days In CR 365             | Maximum:                | 54,750      | Standard:       | 184        |
| County: Hillsborough[29]            | First Used: <b>2011/07</b> | Max Annualized:         | 54,750      | Conditional:    | 0          |
| Region: Central[3] Area: 6          | Last Used: <b>2011/07</b>  | Total Patient:          | 52,599      | Total:          | 184        |
| Control Private For profit [1]      | Unaudited [3]              | Medicare:               | 4,258       | Inflati         | on         |
| Current Class Central Large [6]     | Initial CR? False          | Medicaid:               | 41,085      | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2]      | Medicaid Utilization       | 78                      | 8.10985%    | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]        | Occupancy:                 | 90                      | 6.07123%    | Cost:           | 1.04491168 |
| Open Date: 6/1/1970                 | Statewide Low Occupan      | cy Threshold: 79        | 9.31440%    | Target:         | 1.01620550 |
| Acquired Date: 6/1/1970             | Medicaid Low Occupand      | cy Threshold: 41        | 1.94060%    | DC FY Index:    | 1.16650000 |
| Entered Medicaid 10/1/1980          | Low Occupancy Adjustr      | nent Factor: 121        | 1.12709%    | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/1/2001        | Weighted Low Occ Adju      | stment Factor: 100      | 0.00000%    | DC Inflation:   | 1.02657523 |
| Previous Med # <b>206083</b>        |                            |                         |             |                 |            |
|                                     |                            |                         |             | PS Target:      | 1.02315072 |

|       | Rate Calculations   |           |           |           |          |     |           |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost  | 1,310,007 | 3,185,226 | 1,762,028 | 339,773  | 0   | 6,597,034 |
| 1a    | Audit Adjustments   |           |           |           |          |     |           |
| 2     | Cost Per Diem   | 31.8853   | 77.5277   | 42.8874   | 8.2700   |     | 160.5704  |
| 3     | Cost Per Diem Inflated  | 33.3173   | 79.5880   | 44.8135   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 33.3173   | 79.5880   | 44.8135   | 8.2700   |     | 165.9888  |
| 5a    | Interim Adjustment  |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 38.1474   |           | 46.1145   |          |     |           |
| 7     | Provider Target Rate  | 39.0305   |           | 47.1821   |          |     |           |
| 7a    | Interim Adjustment  |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings   | 49.6383   | 96.2960   | 61.3044   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 47.7921   |           | 55.1439   |          |     |           |
| 10    | Target Rate Class Ceiling   | 48.5666   |           | 56.0375   |          |     |           |
| 10a   | New Provider Target Limitation  |           |           |           |          |     |           |
| 10b   | Base for line 10a   |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 33.3173   | 79.5880   | 44.8135   | 8.2700   |     | 165.9888  |
| 12/13 | Medicaid Adjustment Rate  |           | 2.5169    | 1.4172    |          |     |           |
| 14    | Prospective Per Diem 11   | 33.3173   | 82.1049   | 46.2307   | 8.2700   |     | 169.9229  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





187.43

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Habana Health Care Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 5/1/1989  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1971/07   |
| Indexed Asset Value    | 4,470,653 |
| FRVS Base Asset:       | 2,111,676 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031560  |
|                        |           |

| Mortgage Information        |           |          |  |  |
|-----------------------------|-----------|----------|--|--|
| Amount: <b>3,000,000.00</b> |           |          |  |  |
| Type:                       | Fixed [2] |          |  |  |
| < 60% of Base:              | False     |          |  |  |
| Interest Rate:              | 10.6343   | <b>%</b> |  |  |
| Chase Rate:                 | 4.7500    | <b>%</b> |  |  |
| Amortization Rate:          | 7.7500    | <b>%</b> |  |  |
| Interest Only:              | False     |          |  |  |
| Yearly Payment:             | 352,3     | 337      |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |  |
|------------------------------|--------------------|----------|--|--|--|
|                              | Total Amount       | Per Diem |  |  |  |
| 80% Capital(1):              | 3,576,522          | 7.1504   |  |  |  |
| 20% ROE(2):                  | 894,131            | 0.5727   |  |  |  |
| Insurance Cost(3             | 3): <b>42,285</b>  | 0.8039   |  |  |  |
| Taxes Cost(3):               | 72,593             | 1.3801   |  |  |  |
| Home Office(3):              | 23,128             | 0.4397   |  |  |  |
| Replacement(3&               | (4): <b>60,160</b> | 0.0000   |  |  |  |
| Total FRVS PI                | ):                 | 10.3468  |  |  |  |

- (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 (0.031560) divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$0.5727
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |           | Used Per Bed Standard:   | 28,500    |  |
|--------------------------------|-----------|--------------------------|-----------|--|
| Comparison Date:               | 10/1/1985 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 150       | Effective PBS Limitation | 4,275,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                              |  |  |
|--|--|---|----------------------------|------------------------------|--|--|
| Components   | Cost   | Cost FRVS MTA* Final Component                    |                            |                              |  |  |
| Operating  | 33.3173  | 33.3173   | 2.4333                     | 30.8840                      |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 82.1049<br>46.2307<br>8.2700<br>0.0000<br>0.0000 | 82.1049<br>46.2307<br>10.3468<br>0.0000<br>0.0000 | 5.9966<br>3.3765<br>0.7557 | 76.1083<br>42.8542<br>9.5911 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |   |                            | \$19.3092<br>\$8.6851        |  |  |
| Totals   | 169.9229   | 171.9997  | 12.5621                    | 187.4319                     |  |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|



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# Florida Agency For Health Care Administration

196.83

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Vista Manor

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Provider Information            | Cost Report (CR)           | Patient Days                     | Ratings         | Days       |
|---------------------------------|----------------------------|----------------------------------|-----------------|------------|
| 1550 Jess Parrish Court         | 07/01/2009-06/30/2010      | Number of Beds: 120              | Superior:       | 0          |
| Titusville FL 32796             | Days In CR 365             | Maximum: 43,800                  | Standard:       | 184        |
| County: Brevard[5]              | First Used: <b>2011/07</b> | Max Annualized: 43,800           | Conditional:    | 0          |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient: 40,748            | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>6,795</b>           | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>22,870</b>          | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 56.12545%                        | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 93.03196%                        | Cost:           | 1.04491168 |
| Open Date: 9/1/1985             | Statewide Low Occupan      | 5                                | Target:         | 1.01620550 |
| Acquired Date: 9/1/1985         | Medicaid Low Occupand      | •                                | DC FY Index:    | 1.16650000 |
| Entered Medicaid 9/16/1985      | Low Occupancy Adjustr      |                                  | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/1/2001    | Weighted Low Occ Adju      | ustment Factor: <b>100.0000%</b> | DC Inflation:   | 1.02657523 |
| Previous Med # <b>208574</b>    |                            |                                  |                 |            |
|                                 |                            |                                  | PS Target:      | 1.02315072 |
|                                 | Rate Ca                    | lculations                       |                 |            |

| Rate | Cal | lcu | lations |  |
|------|-----|-----|---------|--|
|------|-----|-----|---------|--|

|       |   | 1,               | ate careatations    |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 822,390          | 1,853,572           | 1,092,935           | 198,512  | 0   | 3,967,409 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 35.9593          | 81.0482             | 47.7890             | 8.6800   |     | 173.4765  |
| 3     | Cost Per Diem Inflated                    | 37.5743          | 83.2021             | 49.9353             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 37.5743          | 83.2021             | 49.9353             | 8.6800   |     | 179.3917  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 38.1473          |                     | 46.1145             |          |     |           |
| 7     | Provider Target Rate                      | 39.0304          |                     | 47.1821             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 37.5743          | 83.2021             | 47.1821             | 8.6800   |     | 176.6385  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.5734              | 0.3251              |          |     |           |
| 14    | Prospective Per Diem 11                   | 37.5743          | 83.7755             | 47.5072             | 8.6800   |     | 177.5370  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





196.83

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

Vista Manor

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:          | 12/1/2001 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1985/07   |
| Indexed Asset Value  | 5,549,026 |
| FRVS Base Asset:     | 3,420,000 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage Information |           |          |  |  |  |  |
|----------------------|-----------|----------|--|--|--|--|
| Amount:              | 4,919,889 | 9.00     |  |  |  |  |
| Type:                | Fixed [2] |          |  |  |  |  |
| < 60% of Base:       | False     |          |  |  |  |  |
| Interest Rate:       | 10.6343   | <b>%</b> |  |  |  |  |
| Chase Rate:          | 4.7500    | <b>%</b> |  |  |  |  |
| Amortization Rate:   | 7.7500    | <b>%</b> |  |  |  |  |
| Interest Only:       | False     |          |  |  |  |  |
| Yearly Payment:      | 437,3     | 325      |  |  |  |  |

| Calculation of FRVS Per Diem |                       |         |  |  |  |
|------------------------------|-----------------------|---------|--|--|--|
| T                            | Total Amount Per Diem |         |  |  |  |
| 80% Capital(1):              | 4,439,221             | 11.0940 |  |  |  |
| 20% ROE(2):                  | 1,109,805             | 0.8885  |  |  |  |
| Insurance Cost(3)            | : 33,580              | 0.8241  |  |  |  |
| Taxes Cost(3):               | 77,164                | 1.8937  |  |  |  |
| Home Office(3):              | 21,361                | 0.5242  |  |  |  |
| Replacement(3&4              | 4): 34,728            | 0.0000  |  |  |  |
| Total FRVS PD:               | •                     | 15.2245 |  |  |  |

- (1) 80% Capital (\$4,439,221) amortized at 7.7500% for 20 years Principal & Interest of \$437,325 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.0940
- (2) 20% ROE (\$1,109,805) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8885
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                               |  |
|--|--|---|----------------------------|-------------------------------|--|
| Components   | Cost   | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 37.5743  | 37.5743   | 2.7443                     | 34.8300                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 83.7755<br>47.5072<br>8.6800<br>0.0000<br>0.0000 | 83.7755<br>47.5072<br>15.2245<br>0.0000<br>0.0000 | 6.1186<br>3.4697<br>1.1119 | 77.6569<br>44.0375<br>14.1126 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  | 10.10045  |                            | \$17.5064<br>\$8.6851         |  |
| Totals   | 177.5370   | 184.0815  | 13.4445                    | 196.8285                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





195.94

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Hillcrest Nursing and Rehabilitation Center**

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

| Provider Information           | Cost Report (CR)           | Patient Days            |            | Ratings         | Days       |
|--------------------------------|----------------------------|-------------------------|------------|-----------------|------------|
| 4200 Washington Street         | 07/01/2009-06/30/2010      | Number of Beds: 240     |            | Superior:       | 0          |
| Hollywood FL 33021             | Days In CR 365             | Maximum: 87             | ,600       | Standard:       | 184        |
| County: Broward[6]             | First Used: <b>2011/01</b> | Max Annualized: 87      | ,600       | Conditional:    | 0          |
| Region: South[2] Area: 10      | Last Used: <b>2011/07</b>  | Total Patient: 80       | ,737       | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 15            | ,974       | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: 46            | ,725       | FY Index:       | 1.20667423 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 57.873                  | 09%        | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 92.165                  | <b>52%</b> | Cost:           | 1.04491168 |
| Open Date: 1/1/1986            | Statewide Low Occupan      | cy Threshold: 79.314    | <b>40%</b> | Target:         | 1.01620550 |
| Acquired Date: 1/1/1986        | Medicaid Low Occupand      | cy Threshold: 41.940    | <b>60%</b> | DC FY Index:    | 1.16650000 |
| Entered Medicaid 6/27/1989     | Low Occupancy Adjustr      | ment Factor: 116.202    | <b>76%</b> | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/1/2001   | Weighted Low Occ Adju      | ustment Factor: 100.000 | 00%        | DC Inflation:   |            |
| Previous Med # <b>201057</b>   |                            |                         |            |                 | 1.02657523 |
|                                |                            |                         |            | PS Target:      | 1.02315072 |

|       | Rate Calculations   |           |           |           |          |     |           |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost  | 1,760,209 | 3,580,597 | 2,520,832 | 396,695  | 0   | 8,258,333 |
| 1a    | Audit Adjustments   |           |           |           |          |     |           |
| 2     | Cost Per Diem   | 37.6717   | 76.6313   | 53.9504   | 8.4900   |     | 176.7434  |
| 3     | Cost Per Diem Inflated  | 39.3636   | 78.6678   | 56.3734   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 39.3636   | 78.6678   | 56.3734   | 8.4900   |     | 182.8948  |
| 5a    | Interim Adjustment  |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 40.1320   |           | 47.9568   |          |     |           |
| 7     | Provider Target Rate  | 41.0611   |           | 49.0670   |          |     |           |
| 7a    | Interim Adjustment  |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings   | 51.5193   | 97.3713   | 64.0999   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 50.3378   |           | 56.8989   |          |     |           |
| 10    | Target Rate Class Ceiling   | 51.1535   |           | 57.8210   |          |     |           |
| 10a   | New Provider Target Limitation  |           |           |           |          |     |           |
| 10b   | Base for line 10a   |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 39.3636   | 78.6678   | 49.0670   | 8.4900   |     | 175.5884  |
| 12/13 | Medicaid Adjustment Rate  |           | 0.6968    | 0.4346    |          |     |           |
| 14    | Prospective Per Diem 11   | 39.3636   | 79.3646   | 49.5016   | 8.4900   |     | 176.7198  |
| 15    | Inflated Usual & Customary Charge  Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





195.94

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Hillcrest Nursing and Rehabilitation Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 6/27/1989  |
|-----------------------|------------|
| Year of Phase-In/ Ful | 1:         |
| RS to Start Calcs:    | 1986/01    |
| Indexed Asset Value   | 10,751,362 |
| FRVS Base Asset:      | 6,840,000  |
| Occup Adj Factor:     | 0.9000     |
| ROE Factor            | 0.031560   |
|                       |            |

| Mortgage Information        |           |          |  |  |  |
|-----------------------------|-----------|----------|--|--|--|
| Amount: <b>6,780,937.00</b> |           |          |  |  |  |
| Type:                       | Fixed [2] |          |  |  |  |
| < 60% of Base:              | False     |          |  |  |  |
| Interest Rate:              | 10.6343   | <b>%</b> |  |  |  |
| Chase Rate:                 | 4.7500    | <b>%</b> |  |  |  |
| Amortization Rate:          | 7.7500    | <b>%</b> |  |  |  |
| Interest Only:              | False     |          |  |  |  |
| Yearly Payment:             | 847,3     | 326      |  |  |  |

| Calculation of FRVS Per Diem |                     |          |  |  |  |  |
|------------------------------|---------------------|----------|--|--|--|--|
|                              | Total Amount        | Per Diem |  |  |  |  |
| 80% Capital(1):              | 8,601,090           | 10.7474  |  |  |  |  |
| 20% ROE(2):                  | 2,150,272           | 0.8608   |  |  |  |  |
| Insurance Cost(              | 3): <b>68,460</b>   | 0.8479   |  |  |  |  |
| Taxes Cost(3):               | 208,173             | 2.5784   |  |  |  |  |
| Home Office(3)               | 45,851              | 0.5679   |  |  |  |  |
| Replacement(38               | &4): <b>204,575</b> | 0.0000   |  |  |  |  |
| Total FRVS PI                | D:                  | 15.6024  |  |  |  |  |

- (1) 80% Capital (\$8,601,090) amortized at 7.7500% for 20 years Principal & Interest of \$847,326 divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$10.7474
- (2) 20% ROE (\$2,150,272) times the ROE factor (0.031560) divided by annual available days (87,600) 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

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 240         | Effective PBS Limitation | 6,840,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                               |  |  |  |
|--|--|---|----------------------------|-------------------------------|--|--|--|
| Components Cost FRVS MTA* Final Component                          |  |   |                            |                               |  |  |  |
| Operating  | 39.3636  | 39.3636   | 2.8749                     | 36.4887                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 79.3646<br>49.5016<br>8.4900<br>0.0000<br>0.0000 | 79.3646<br>49.5016<br>15.6024<br>0.0000<br>0.0000 | 5.7964<br>3.6154<br>1.1395 | 73.5682<br>45.8862<br>14.4629 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |   |                            | \$16.8531<br>\$8.6851         |  |  |  |
| Totals   | 176.7198   | 183.8322  | 13.4262                    | 195.9442                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



219.74

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Renaissance Health 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 D         | Days      | Ratings         | Days       |
|--------------------------------|----------------------------|-------------------|-----------|-----------------|------------|
| 5065 Wallis Road               | 07/01/2009-06/30/2010      | Number of Beds:   | 120       | Superior:       | 0          |
| West Palm Beach FL 33415       | Days In CR 365             | Maximum:          | 43,800    | Standard:       | 184        |
| County: Palm Beach[50]         | First Used: <b>2011/07</b> | Max Annualized:   | 43,800    | Conditional:    | 0          |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient:    | 32,998    | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:         | 1,487     | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid:         | 27,097    | FY Index:       | 1.20667423 |
| Class at 1/94: South Large [4] | Medicaid Utilization       |                   | 82.11710% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 |                   | 75.33790% | Cost:           | 1.04491168 |
| Open Date: 10/1/1984           | Statewide Low Occupan      | cy Threshold:     | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 10/1/1984       | Medicaid Low Occupan       | cy Threshold:     | 41.94060% | DC FY Index:    | 1.16650000 |
| Entered Medicaid 7/9/1986      | Low Occupancy Adjusti      | ment Factor:      | 94.98641% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/1/2001   | Weighted Low Occ Adju      | ustment Factor: 1 | 00.00000% | DC Inflation:   | 1.02657523 |
| Previous Med # <b>209104</b>   |                            |                   |           |                 |            |
|                                |                            |                   |           | PS Target:      | 1.02315072 |

|       | Rate Calculations  |           |           |           |          |     |           |
|-------|--|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost   | 1,354,721 | 2,427,011 | 1,754,264 | 247,938  | 0   | 5,783,934 |
| 1a    | Audit Adjustments  |           |           |           |          |     |           |
| 2     | Cost Per Diem  | 49.9952   | 89.5675   | 64.7402   | 9.1500   |     | 213.4529  |
| 3     | Cost Per Diem Inflated   | 52.2406   | 91.9478   | 67.6478   |          |     |           |
| 4     | Low Occupancy Adjustment   |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 52.2406   | 91.9478   | 67.6478   | 9.1500   |     | 220.9862  |
| 5a    | Interim Adjustment   |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 43.2899   |           | 48.6427   |          |     |           |
| 7     | Provider Target Rate   | 44.2921   |           | 49.7688   |          |     |           |
| 7a    | Interim Adjustment   |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings  | 51.5193   | 97.3713   | 64.0999   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 50.3378   |           | 56.8989   |          |     |           |
| 10    | Target Rate Class Ceiling  | 51.1535   |           | 57.8210   |          |     |           |
| 10a   | New Provider Target Limitation   |           |           |           |          |     |           |
| 10b   | Base for line 10a  |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 44.2921   | 91.9478   | 49.7688   | 9.1500   |     | 195.1587  |
| 12/13 | Medicaid Adjustment Rate   |           | 3.3222    | 1.7982    |          |     |           |
| 14    | Prospective Per Diem 11  | 44.2921   | 95.2700   | 51.5670   | 9.1500   |     | 200.2791  |
| 15    | Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





219.74

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Renaissance Health and Rehabilitation

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 7/9/1986  |
|------------------------|-----------|
| Year of Phase-In/ Full | l:        |
| RS to Start Calcs:     | 1984/07   |
| Indexed Asset Value    | 5,310,844 |
| FRVS Base Asset:       | 3,590,000 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031560  |
|                        |           |

| Mortgage Information        |         |          |  |  |  |
|-----------------------------|---------|----------|--|--|--|
| Amount: <b>2,786,919.00</b> |         |          |  |  |  |
| Type: Fixed [2]             |         |          |  |  |  |
| < 60% of Base:              | False   |          |  |  |  |
| Interest Rate:              | 10.6343 | <b>%</b> |  |  |  |
| Chase Rate:                 | 4.7500  | <b>%</b> |  |  |  |
| Amortization Rate:          | 7.7500  | <b>%</b> |  |  |  |
| Interest Only:              | False   |          |  |  |  |
| Yearly Payment: 418,55      |         |          |  |  |  |

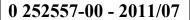
| Calculation of FRVS Per Diem |                       |         |  |  |  |  |
|------------------------------|-----------------------|---------|--|--|--|--|
| Т                            | Total Amount Per Dien |         |  |  |  |  |
| 80% Capital(1):              | 4,248,675             | 10.6178 |  |  |  |  |
| 20% ROE(2):                  | 1,062,169             | 0.8504  |  |  |  |  |
| Insurance Cost(3)            | 33,580                | 1.0176  |  |  |  |  |
| Taxes Cost(3):               | 63,786                | 1.9330  |  |  |  |  |
| Home Office(3):              | 16,329                | 0.4948  |  |  |  |  |
| Replacement(3&4              | 4): 76,143            | 0.0000  |  |  |  |  |
| Total FRVS PD:               | •                     | 14.9136 |  |  |  |  |

- (1) 80% Capital (\$4,248,675) amortized at 7.7500% for 20 years Principal & Interest of \$418,553 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.6178
- (2) 20% ROE (\$1,062,169) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8504
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |          | Used Per Bed Standard:   | 27,413    |  |
|--------------------------------|----------|--------------------------|-----------|--|
| Comparison Date:               | 1/1/1984 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 120      | Effective PBS Limitation | 3,289,560 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                                   |  |
|--|--|---|----------------------------|-----------------------------------|--|
| Components Cost FRVS MTA* Final Component                          |  |   |                            |                                   |  |
| Operating  | 44.2921  | 44.2921   | 3.2349                     | 41.0572                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 95.2700<br>51.5670<br>9.1500<br>0.0000<br>0.0000 | 95.2700<br>51.5670<br>14.9136<br>0.0000<br>0.0000 | 6.9581<br>3.7662<br>1.0892 | 88.3119<br>47.8008<br>13.8244     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 200,2791   | 206.0427  | 15.0484                    | \$20.0632<br>\$8.6851<br>219.7426 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





**Entered Medicaid** 

Previous Med#

Med # Active Date:

## Florida Agency For Health Care Administration

188.26

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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]

| <u> </u>                        | L J                        |                                  |                          |     |
|---------------------------------|----------------------------|----------------------------------|--------------------------|-----|
| Provider Information            | Cost Report (CR)           | Patient Days                     | Ratings Days             |     |
| 15204 West Colonial Drive       | 07/01/2009-06/30/2010      | Number of Beds: 180              | Superior: 0              |     |
| Winter Garden FL 34787          | Days In CR 365             | Maximum: <b>65,700</b>           | Standard: 154            |     |
| County: Orange[48]              | First Used: <b>2011/07</b> | Max Annualized: 65,700           | Conditional: 30          |     |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient: 63,538            | Total: <b>184</b>        |     |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>5,979</b>           | Inflation                |     |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>49,060</b>          | FY Index: <b>1.20667</b> | 423 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 77.21364%                        | Semester Index: 1.26086  | 800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 96.70929%                        |                          |     |
| Open Date: 6/1/1984             | Statewide Low Occupan      | recy Threshold: <b>79.31440%</b> | Target: 1.01620          |     |
| Acquired Date: 6/1/1984         | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>   | DC FY Index: 1.16650     |     |
| E / 137 11 11 6/1/1004          | T 0 4 1' 4                 | 121 0215(0/                      | DC 1 1 111ucx. 1.10050   | UUU |

121.93156%

100.00000%

DC Sem Index:

DC Inflation:

1.19750000

1.02657523

Low Occupancy Adjustment Factor:

Weighted Low Occ Adjustment Factor:

| Previo | ous Med # 207861                       |                  |                    |                     | PS       | Target: | 1.02315072 |
|--------|--|------------------|--------------------|---------------------|----------|---------|------------|
|        | Rate Calculations                      |                  |                    |                     |          |         |            |
| Item   | Description                            | Operating        | Direct             | InDirect            | Property | ROE     | Totals     |
| 1      | Total Cost                             | 1,635,595        | 3,618,626          | 2,129,338           | 322,324  | 0       | 7,705,883  |
| 1a     | Audit Adjustments                      |                  |                    |                     |          |         |            |
| 2      | Cost Per Diem                          | 33.3387          | 73.7592            | 43.4027             | 6.5700   |         | 157.0706   |
| 3      | Cost Per Diem Inflated                 | 34.8360          | 75.7194            | 45.3520             |          |         |            |
| 4      | Low Occupancy Adjustment               |                  |                    |                     |          |         |            |
| 5      | Occupancy Adjusted/Inflated Per Dien   | n <b>34.8360</b> | 75.7194            | 45.3520             | 6.5700   |         | 162.4774   |
| 5a     | Interim Adjustment                     |                  |                    |                     |          |         |            |
| 5b     | Interim Adjusted Per Diem              |                  |                    |                     |          |         |            |
| 6      | Prior Semester: Provider Target Base   | 38.1474          |                    | 48.4314             |          |         |            |
| 7      | Provider Target Rate                   | 39.0305          |                    | 49.5526             |          |         |            |
| 7a     | Interim Adjustment                     |                  |                    |                     |          |         |            |
| 7b     | Interim Adjusted Provider Target Rate  | :                |                    |                     |          |         |            |
| 8      | Cost Based Class Ceilings              | 49.6383          | 96.2960            | 61.3044             | 13.6500  |         |            |
| 9      | Prior Semester: Class Ceiling Target B | Base 47.7921     |                    | 55.1439             |          |         |            |
| 10     | Target Rate Class Ceiling              | 48.5666          |                    | 56.0375             |          |         |            |
| 10a    | New Provider Target Limitation         |                  |                    |                     |          |         |            |
| 10b    | Base for line 10a                      |                  |                    |                     |          |         |            |
| 11     | Lesser of 5,7,8,10, 10a                | 34.8360          | 75.7194            | 45.3520             | 6.5700   |         | 162.4774   |
| 12/13  | Medicaid Adjustment Rate               |                  | 1.9402             | 1.1621              |          |         |            |
| 14     | Prospective Per Diem 11                | 34.8360          | 77.6596            | 46.5141             | 6.5700   |         | 165.5797   |
| 15     | Inflated Usual & Customary Charge      | Usual and Custo  | mary Limitations n | ot applied after 7/ | 1/2002   |         |            |

Provider has submitted Supplemental Schedule.

6/1/1984

12/1/2001

207861





188.26

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Colonial Lakes Health Care**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 9/1/1990  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1984/01   |
| Indexed Asset Value    | 8,363,833 |
| FRVS Base Asset:       | 3,287,398 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031560  |
|                        |           |

| Mortgage Information |           |          |  |  |
|----------------------|-----------|----------|--|--|
| Amount: 5,100,802.00 |           |          |  |  |
| Type:                | Fixed [2] |          |  |  |
| < 60% of Base:       | False     |          |  |  |
| Interest Rate:       | 10.6343   | <b>%</b> |  |  |
| Chase Rate:          | 4.7500    | <b>%</b> |  |  |
| Amortization Rate:   | 7.7500    | <b>%</b> |  |  |
| Interest Only:       | False     |          |  |  |
| Yearly Payment:      | 659,1     | 163      |  |  |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |  |  |
|-----------------|------------------------------|----------|--|--|--|--|
|                 | Total Amount                 | Per Diem |  |  |  |  |
| 80% Capital(1): | 6,691,066                    | 11.1477  |  |  |  |  |
| 20% ROE(2):     | 1,672,767                    | 0.8928   |  |  |  |  |
| Insurance Cost( | 3): <b>51,004</b>            | 0.8027   |  |  |  |  |
| Taxes Cost(3):  | 58,222                       | 0.9163   |  |  |  |  |
| Home Office(3)  | 26,547                       | 0.4178   |  |  |  |  |
| Replacement(38  | &4): <b>41,756</b>           | 0.0000   |  |  |  |  |
| Total FRVS Pl   | D:                           | 14.1773  |  |  |  |  |

- (1) 80% Capital (\$6,691,066) amortized at 7.7500% for 20 years Principal & Interest of \$659,163 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$11.1477
- (2) 20% ROE (\$1,672,767) times the ROE factor (0.031560) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.8928
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                                   |  |  |
|--|--|---|----------------------------|-----------------------------------|--|--|
| Components   | Components Cost FRVS MTA* Final Component        |   |                            |                                   |  |  |
| Operating  | 34.8360  | 34.8360   | 2.5443                     | 32.2917                           |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 77.6596<br>46.5141<br>6.5700<br>0.0000<br>0.0000 | 77.6596<br>46.5141<br>14.1773<br>0.0000<br>0.0000 | 5.6719<br>3.3972<br>1.0354 | 71.9877<br>43.1169<br>13.1419     |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 165.5797   | 173.1870  | 12.6488                    | \$19.0329<br>\$8.6851<br>188.2562 |  |  |

| *Medicaid | Trend A | djustment : |
|-----------|---------|-------------|
|-----------|---------|-------------|





208.30

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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                        |
|--------------------------------|----------------------------|---------------------------------|-------------------------------------|
| 1240 Pinebrook Road            | 08/01/2009-07/31/2010      | Number of Beds: 120             | Superior: 0                         |
| Venice FL 34292                | Days In CR 365             | Maximum: 43,80                  | O Standard: 184                     |
| County: Sarasota[58]           | First Used: <b>2011/01</b> | Max Annualized: 43,80           | O Conditional: 0                    |
| Region: South[2] Area: 8       | Last Used: <b>2011/07</b>  | Total Patient: 40,81            | 4 Total: 184                        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 12,72                 | 3 Inflation                         |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: <b>20,13</b>          | 4 FY Index: 1.20943572              |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 49.33111                        | % Semester Index: <b>1.26086800</b> |
| Operating Ex > 18 months [1]   | Occupancy:                 | 93.18265                        |                                     |
| Open Date: 3/1/1985            | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> ° | 7/0 Target: 1.01620550              |
| Acquired Date: 3/1/1985        | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b>   | DC FY Index: 1.16783181             |
| Entered Medicaid 3/1/1985      | Low Occupancy Adjustr      | ment Factor: 117.48515          | DC Sem Index: 1.19750000            |
| Med # Active Date: 11/1/2001   | Weighted Low Occ Adju      | ustment Factor: 100.00000       | DC Inflation: 1.02540451            |
| Previous Med # <b>212202</b>   |                            |                                 | 1102010101                          |
|                                |                            |                                 | PS Target: 1.02315072               |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 751,367         | 1,865,622           | 1,021,253           | 479,391  | 0   | 4,117,633 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 37.3183         | 92.6603             | 50.7228             | 23.8100  |     | 204.5114  |
| 3     | Cost Per Diem Inflated                    | 38.9053         | 95.0143             | 52.8798             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 38.9053         | 95.0143             | 52.8798             | 23.8100  |     | 210.6094  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 40.1320         |                     | 49.5928             |          |     |           |
| 7     | Provider Target Rate                      | 41.0611         |                     | 50.7409             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193         | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378         |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535         |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 38.9053         | 95.0143             | 50.7409             | 13.6500  |     | 198.3105  |
| 12/13 | Medicaid Adjustment Rate                  |                 |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 38.9053         | 95.0143             | 50.7409             | 13.6500  |     | 198.3105  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





208.30

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Pinebrook Care & Rehabilitation Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 1/1/2005  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1985/01   |
| Indexed Asset Value   | 4,952,332 |
| FRVS Base Asset:      | 3,158,217 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031040  |
|                       |           |

| Mortgage Information |          |      |  |  |
|----------------------|----------|------|--|--|
| Amount:              |          | 0.00 |  |  |
| Type:                | None [1] |      |  |  |
| < 60% of Base:       | True     |      |  |  |
| Interest Rate:       | 11.5000  | %    |  |  |
| Chase Rate:          | 11.5000  | %    |  |  |
| Amortization Rate:   | 11.5000  | %    |  |  |
| Interest Only:       | True     |      |  |  |
| Yearly Payment:      | 452,     | 817  |  |  |

| Calculation of     | of FRVS Per | Diem     |
|--------------------|-------------|----------|
| Total              | al Amount   | Per Diem |
| 80% Capital(1):    | 3,961,866   | 11.4870  |
| 20% ROE(2):        | 990,466     | 0.7799   |
| Insurance Cost(3): | 8,769       | 0.2149   |
| Taxes Cost(3):     | 66,636      | 1.6327   |
| Home Office(3):    | 39,525      | 0.9684   |
| Replacement(3&4):  | 30,358      | 0.0000   |
| Total FRVS PD:     |             | 15.0829  |

- (1) 80% Capital (\$3,961,866) amortized at 11.5000% for 20 years Interest of \$452,817 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.4870
- (2) 20% ROE (\$990,466) times the ROE factor (0.031040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7799
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |
|--|---|---|----------------------------|-----------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |
| Operating  | 38.9053   | 38.9053   | 2.8415                     | 36.0638                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 95.0143<br>50.7409<br>13.6500<br>0.0000<br>0.0000 | 95.0143<br>50.7409<br>15.0829<br>0.0000<br>0.0000 | 6.9394<br>3.7059<br>1.1016 | 88.0749<br>47.0350<br>13.9813     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 198.3105  | 199.7434  | 14.5884                    | \$14.4605<br>\$8.6851<br>208.3006 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



205.70

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Palms of Sebring**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership: Private For prof | ofit [1] CHOW Status based o | <u>n this Cost Report: No Change[1</u> |  |
|-------------------------------------|------------------------------|--|--|
| Dravidar Information                | Coat Donart (CD)             | Dationt David                          |  |

| Provider Information            | Cost Report (CR)           | Patient Days                 | Ratings Days                         |  |  |
|---------------------------------|----------------------------|------------------------------|--------------------------------------|--|--|
| 725 South Pine Street           | 01/01/2009-12/31/2009      | Number of Beds: 120          | Superior: 0                          |  |  |
| Sebring FL 33870                | Days In CR 365             | Maximum: 43,8                | Standard: <b>184</b>                 |  |  |
| County: Highlands[28]           | First Used: <b>2011/01</b> | Max Annualized: 43,8         |                                      |  |  |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient: 40,5          |                                      |  |  |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: 14,2               |                                      |  |  |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: 19,                | 1.17507002                           |  |  |
| Class at 1/94: South Large [4]  | Medicaid Utilization       | 48.6618                      | 6% Semester Index: <b>1.26086800</b> |  |  |
| Operating Ex > 18 months [1]    | Occupancy:                 | 92.4748                      |                                      |  |  |
| Open Date: 12/1/1970            | Statewide Low Occupan      | cy Threshold: <b>79.3144</b> | 0% Target: 1.01620550                |  |  |
| Acquired Date: 12/1/1970        | Medicaid Low Occupand      | cy Threshold: <b>41.9406</b> | 0% DC FY Index: 1.15950000           |  |  |
| Entered Medicaid 12/1/1970      | Low Occupancy Adjustr      | nent Factor: 116.5928        | 0% DC Sem Index: 1.19750000          |  |  |
| Med # Active Date: 7/26/2001    | Weighted Low Occ Adju      | stment Factor: 100.0000      | 0% DC Inflation: 1.03277275          |  |  |
| Previous Med # <b>200972</b>    |                            |                              | 1.002/12/8                           |  |  |
|                                 |                            |                              | PS Target: 1.02315072                |  |  |
| Rate Calculations               |                            |                              |                                      |  |  |

|       | •   | ]         | Rate Calculations |          | •        |     |           |
|-------|---|-----------|-------------------|----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct            | InDirect | Property | ROE | Totals    |
| 1     | Total Cost                                | 968,984   | 1,605,439         | 999,112  | 351,232  | 0   | 3,924,767 |
| 1a    | Audit Adjustments                         |           |                   |          |          |     |           |
| 2     | Cost Per Diem                             | 49.1620   | 81.4530           | 50.6906  | 17.8200  |     | 199.1256  |
| 3     | Cost Per Diem Inflated                    | 51.9205   | 84.1224           | 53.5349  |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |                   |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 51.9205   | 84.1224           | 53.5349  | 17.8200  |     | 207.3978  |
| 5a    | Interim Adjustment                        |           |                   |          |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |                   |          |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 47.5890   |                   | 59.4682  |          |     |           |
| 7     | Provider Target Rate                      | 48.6907   |                   | 60.8449  |          |     |           |
| 7a    | Interim Adjustment                        |           |                   |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |                   |          |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383   | 96.2960           | 61.3044  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921   |                   | 55.1439  |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666   |                   | 56.0375  |          |     |           |
| 10a   | New Provider Target Limitation            |           |                   |          |          |     |           |
| 10b   | Base for line 10a                         |           |                   |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 48.5666   | 84.1224           | 53.5349  | 13.6500  |     | 199.8739  |
| 12/13 | Medicaid Adjustment Rate                  |           |                   |          |          |     |           |
| 14    | Prospective Per Diem 11                   | 48.5666   | 84.1224           | 53.5349  | 13.6500  |     | 199.8739  |
| 15    | 11 1 10 4 1 1 1 1 0 7 1 1000              |           |                   |          |          |     |           |

Provider has submitted Supplemental Schedule.





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| <b>T</b> |    | c  | 0      |         |  |
|----------|----|----|--------|---------|--|
| Pal      | me | Λt | No.    | bring   |  |
| 1 41     |    | V. | $\sim$ | VI 1112 |  |

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1971/07   |
| Indexed Asset Value  | 4,023,492 |
| FRVS Base Asset:     | 958,753   |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029170  |
|                      |           |

| Mortgage Information |             |          |  |  |  |
|----------------------|-------------|----------|--|--|--|
| Mortgage III.        | iomation    |          |  |  |  |
| Amount:              | 2,005,713   | 3.00     |  |  |  |
| Type:                | Variable [3 | 1        |  |  |  |
| < 60% of Base:       | False       |          |  |  |  |
| Interest Rate:       | 11.0000     | <b>%</b> |  |  |  |
| Chase Rate:          | 6.7500      | <b>%</b> |  |  |  |
| Amortization Rate:   | 8.7500      | <b>%</b> |  |  |  |
| Interest Only:       | False       |          |  |  |  |
| Yearly Payment:      | 341,3       | 338      |  |  |  |
|                      |             |          |  |  |  |

| Calculation of FRVS Per Diem |                     |          |  |  |  |
|------------------------------|---------------------|----------|--|--|--|
|                              | Total Amount        | Per Diem |  |  |  |
| 80% Capital(1):              | 3,218,794           | 8.6590   |  |  |  |
| 20% ROE(2):                  | 804,698             | 0.5955   |  |  |  |
| Insurance Cost(3             | 3): <b>22,320</b>   | 0.5511   |  |  |  |
| Taxes Cost(3):               | 58,305              | 1.4395   |  |  |  |
| Home Office(3)               | : 15,437            | 0.3811   |  |  |  |
| Replacement(38               | 24): <b>208,572</b> | 0.0000   |  |  |  |
| Total FRVS PI                | <b>)</b> :          | 11.6262  |  |  |  |

- (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 (0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5955
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 54          | Effective PBS Limitation | 1,539,000 |  |

| (  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost FRVS MTA* Final Component                    |   |                            |                               |  |  |
| Operating  | 48.5666   | 48.5666   | 3.5471                     | 45.0195                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 84.1224<br>53.5349<br>13.6500<br>0.0000<br>0.0000 | 84.1224<br>53.5349<br>11.6262<br>0.0000<br>0.0000 | 6.1439<br>3.9099<br>0.8491 | 77.9785<br>49.6250<br>10.7771 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 100 0 700   | 107.0701  |                            | \$13.6162<br>\$8.6851         |  |  |
| Totals   | 199.8739  | 197.8501  | 14.4500                    | 205.7014                      |  |  |

| *Medicaid | Trend | Ad | justment | : |
|-----------|-------|----|----------|---|
|-----------|-------|----|----------|---|





199.23

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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                |
|---------------------------------|---|-----------------------------------|-----------------------------|
| 4927 Voorhees Road              | 08/01/2009-07/31/2010                   | Number of Beds: 120               | Superior: 0                 |
| New Port Richey FL 34653        | Days In CR 365                          | Maximum: <b>43,80</b> 0           | Standard: 184               |
| County: Pasco[51]               | First Used: <b>2011/01</b>              | Max Annualized: 43,800            | Conditional: 0              |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>               | Total Patient: 39,74              | Total: 184                  |
| Control Private For profit [1]  | Unaudited [3]                           | Medicare: <b>9,09</b> 6           | Inflation                   |
| Current Class Central Large [6] | Initial CR? False                       | Medicaid: 17,14                   | FY Index: <b>1.20943572</b> |
| Class at 1/94: North Large [2]  | Medicaid Utilization                    | 43.12635%                         | Semester Index: 1.26086800  |
| Operating Ex > 18 months [1]    | Operating Ex > 18 months [1] Occupancy: |                                   | 6 Cost: 1.04252585          |
| Open Date: 8/1/1983             | Statewide Low Occupan                   | cy Threshold: <b>79.31440</b> %   | 6 Target: 1.01620550        |
| Acquired Date: <b>8/1/1983</b>  | Medicaid Low Occupand                   | cy Threshold: <b>41.94060</b> %   | DC FY Index: 1.16783181     |
| Entered Medicaid 8/1/1983       | Low Occupancy Adjustr                   | nent Factor: 114.41087%           | DC Sem Index: 1.19750000    |
| Med # Active Date: 9/1/2001     | Weighted Low Occ Adju                   | stment Factor: <b>100.00000</b> % | DC Inflation: 1.02540451    |
| Previous Med # <b>201669</b>    |   |                                   | 1102010101                  |
|                                 |   |                                   | PS Target: 1.02315072       |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 620,461          | 1,440,041           | 844,483             | 219,919  | 0   | 3,124,904 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 36.1975          | 84.0115             | 49.2668             | 12.8300  |     | 182.3058  |
| 3     | Cost Per Diem Inflated                    | 37.7368          | 86.1458             | 51.3619             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 37.7368          | 86.1458             | 51.3619             | 12.8300  |     | 188.0745  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 39.9716          |                     | 65.0432             |          |     |           |
| 7     | Provider Target Rate                      | 40.8970          |                     | 66.5490             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 37.7368          | 86.1458             | 51.3619             | 12.8300  |     | 188.0745  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 37.7368          | 86.1458             | 51.3619             | 12.8300  |     | 188.0745  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





199.23

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Orchard Ridge Care & Rehabilitation Center

**FRVS** 

FRVS Status as of this Semester:

On Payback FRV [3]

| Began FRVS:             |           |
|-------------------------|-----------|
| Year of Phase-In/ Full: |           |
| RS to Start Calcs:      | 1983/07   |
| Indexed Asset Value     | 4,769,457 |
| FRVS Base Asset:        | 2,095,491 |
| Occup Adj Factor:       | 0.9000    |
| ROE Factor              | 0.031040  |
|                         |           |

| Mortgage Information |                             |          |  |  |  |
|----------------------|-----------------------------|----------|--|--|--|
| Amount:              | Amount: <b>2,200,000.00</b> |          |  |  |  |
| Type:                | Variable [3                 | 1        |  |  |  |
| < 60% of Base:       | False                       |          |  |  |  |
| Interest Rate:       | 10.6500 %                   |          |  |  |  |
| Chase Rate:          | 7.7500                      | <b>%</b> |  |  |  |
| Amortization Rate:   | 9.7500                      | <b>%</b> |  |  |  |
| Interest Only:       | False                       |          |  |  |  |
| Yearly Payment:      | *                           |          |  |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |  |
|------------------------------|--------------------|----------|--|--|--|
| 7                            | Total Amount       | Per Diem |  |  |  |
| 80% Capital(1):              | 3,815,566          | 11.0171  |  |  |  |
| 20% ROE(2):                  | 953,891            | 0.7511   |  |  |  |
| Insurance Cost(3             | ): <b>10,963</b>   | 0.2758   |  |  |  |
| Taxes Cost(3):               | 87,275             | 2.1958   |  |  |  |
| Home Office(3):              | 36,071             | 0.9075   |  |  |  |
| Replacement(3&               | (4): <b>51,668</b> | 0.0000   |  |  |  |
| Total FRVS PD                | ):                 | 15.1473  |  |  |  |

- (1) 80% Capital (\$3,815,566) amortized at 9.7500% for 20 years Principal & Interest of \$434,296 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.0171
- (2) 20% ROE (\$953,891) times the ROE factor (0.031040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7511
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Ì | Per Bed Standard Det | ermination | Used Per Bed Standard:          | 28,500    | - |
|---|----------------------|------------|---------------------------------|-----------|---|
|   | Comparison Date:     | 10/1/1985  | Current RS PBS:                 | 49,593    |   |
|   | Comparison Bed       | 120        | <b>Effective PBS Limitation</b> | 3,420,000 |   |

| (  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost FRVS MTA* Final Component                    |   |                            |                               |  |  |
| Operating  | 37.7368   | 37.7368   | 2.7561                     | 34.9807                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 86.1458<br>51.3619<br>12.8300<br>0.0000<br>0.0000 | 86.1458<br>51.3619<br>15.1473<br>0.0000<br>0.0000 | 6.2917<br>3.7512<br>0.9370 | 79.8541<br>47.6107<br>11.8930 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$16.2018<br>\$8.6851         |  |  |
| Totals   | 188.0745  | 190.3918  | 13.7360                    | 199.2254                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





210.86

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Leesburg Health & Rehab**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership: Private For pro | nt [1] CHOW State | s basca on ti    | ms Cost Kepoi  | t. No Change | 1    |              |            |
|------------------------------------|-------------------|------------------|----------------|--------------|------|--------------|------------|
| Provider Information               | Cost Report (C    | R)               | Patient        | Days         |      | Ratings      | Days       |
| 715 East Dixie Avenue              | 03/01/2009-02/28  | / <b>2010</b> Nu | umber of Beds: | 120          |      | Superior:    | 0          |
| Leesburg FL 32748                  | Days In CR        | <b>365</b> Ma    | aximum:        | 43,800       |      | Standard:    | 184        |
| County: Lake[35]                   | First Used: 201   | <b>0/07</b> Ma   | ax Annualized: | 43,800       |      | Conditional: | 0          |
| Region: North [1] Area: 3          | Last Used: 201    | <b>1/07</b> To   | otal Patient:  | 28,256       |      | Total:       | 184        |
| Control Private For profit [1]     | Unaudited [3]     | Me               | edicare:       | 9,899        |      | Inflati      | on         |
| Current Class North Large [2]      | Initial CR? False | Me               | edicaid:       | 15,142       | FY   | Index:       | 1.19713987 |
| Class at 1/94: North Large [2]     | Medicaid Utiliz   | zation           |                | 53.58862%    | Sem  | ester Index: | 1.26086800 |
| Operating Ex > 18 months [1]       | Occupancy:        |                  |                | 64.51142%    | Cos  | t•           | 1.05323365 |
| Open Date: 1/1/1980                | Statewide Low     | Occupancy T      | Threshold:     | 79.31440%    | Targ |              | 1.01620550 |
| Acquired Date: 1/1/1980            | Medicaid Low      | Occupancy T      | Γhreshold:     | 41.94060%    | ,    | FY Index:    | 1.16183216 |
| Entered Medicaid 4/1/1982          | Low Occupance     | y Adjustment     | t Factor:      | 81.33633%    |      | Sem Index:   | 1.19750000 |
| Med # Active Date: 12/31/2001      | Weighted Low      | Occ Adjustm      | nent Factor:   | 100.00000%   |      | Inflation:   |            |
| Previous Med # <b>211427</b>       |                   |                  |                |              |      |              | 1.03069965 |
|                                    |                   |                  |                |              | PS   | Farget:      | 1.02315072 |
|                                    |                   | Rate Calcula     | ations         |              |      |              |            |
| Item Description                   | Operating         | Direct           | : InDir        | ect Prope    | rty  | ROE          | Totals     |
| 1 Total Cost                       | 691,636           | 1,361,4          | ,460 795,      | 739 222      | ,133 | 0            | 3,070,968  |

|       |   | I                | 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             | 14.6700  |     | 202.8113  |
| 3     | Cost Per Diem Inflated                    | 48.1082          | 92.6731             | 55.3493             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 48.1082          | 92.6731             | 55.3493             | 14.6700  |     | 210.8006  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 43.4929          |                     | 58.2769             |          |     |           |
| 7     | Provider Target Rate                      | 44.4998          |                     | 59.6261             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 44.4998          | 92.6731             | 54.3625             | 13.6500  |     | 205.1854  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.3741              | 0.2195              |          |     |           |
| 14    | Prospective Per Diem 11                   | 44.4998          | 93.0472             | 54.5820             | 13.6500  |     | 205.7790  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





210.86

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Leesburg Health & Rehab

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 9/1/1989  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1980/01   |
| Indexed Asset Value   | 3,625,893 |
| FRVS Base Asset:      | 2,210,061 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.030630  |
|                       |           |

| Mortgage Information        |           |          |  |  |  |
|-----------------------------|-----------|----------|--|--|--|
| Amount: <b>3,200,000.00</b> |           |          |  |  |  |
| Type:                       | Fixed [2] |          |  |  |  |
| < 60% of Base:              | False     |          |  |  |  |
| Interest Rate:              | 7.0000    | <b>%</b> |  |  |  |
| Chase Rate:                 | 5.5000    | <b>%</b> |  |  |  |
| Amortization Rate:          | 7.0000    | <b>%</b> |  |  |  |
| Interest Only:              | False     |          |  |  |  |
| Yearly Payment:             | 269,8     | 71       |  |  |  |

| Calculation of FRVS Per Diem |             |          |  |  |  |  |
|------------------------------|-------------|----------|--|--|--|--|
| T                            | otal Amount | Per Diem |  |  |  |  |
| 80% Capital(1):              | 2,900,714   | 6.8460   |  |  |  |  |
| 20% ROE(2):                  | 725,179     | 0.5635   |  |  |  |  |
| Insurance Cost(3)            | 55,365      | 1.9594   |  |  |  |  |
| Taxes Cost(3):               | 34,723      | 1.2289   |  |  |  |  |
| Home Office(3):              | 18,410      | 0.6515   |  |  |  |  |
| Replacement(3&4              | 42,908      | 0.0000   |  |  |  |  |
| Total FRVS PD:               |             | 11.2493  |  |  |  |  |

- (1) 80% Capital (\$2,900,714) amortized at 7.0000% for 20 years Principal & Interest of \$269,871 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.8460
- (2) 20% ROE (\$725,179) times the ROE factor (0.030630) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5635
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| <u> </u>            |             |                          |           |  |
|---------------------|-------------|--------------------------|-----------|--|
| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components   | Cost FRVS MTA* Final Component                    |   |                            |                               |  |  |  |
| Operating  | 44.4998   | 44.4998   | 3.2501                     | 41.2497                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 93.0472<br>54.5820<br>13.6500<br>0.0000<br>0.0000 | 93.0472<br>54.5820<br>11.2493<br>0.0000<br>0.0000 | 6.7957<br>3.9864<br>0.8216 | 86.2515<br>50.5956<br>10.4277 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$13.6495<br>\$8.6851         |  |  |  |
| Totals   | 205.7790  | 203.3783  | 14.8538                    | 210.8591                      |  |  |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|





210.80

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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 Day         | ys       | Ratings         | Days       |
|--------------------------------|----------------------------|---------------------|----------|-----------------|------------|
| 4602 Northgate Court           | 08/01/2009-07/31/2010      | Number of Beds:     | 120      | Superior:       | 0          |
| Sarasota FL 34234              | Days In CR 365             | Maximum:            | 43,800   | Standard:       | 184        |
| County: Sarasota[58]           | First Used: <b>2011/07</b> | Max Annualized:     | 43,800   | Conditional:    | 0          |
| Region: South[2] Area: 8       | Last Used: <b>2011/07</b>  | Total Patient:      | 35,722   | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:           | 3,272    | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid:           | 28,917   | FY Index:       | 1.20943572 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 80                  | 0.95011% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 83                  | 1.55708% | Cost:           | 1.04252585 |
| Open Date: 5/1/1982            | Statewide Low Occupan      | ncy Threshold: 79   | 9.31440% | Target:         | 1.01620550 |
| Acquired Date: 5/1/1982        | Medicaid Low Occupan       | cy Threshold: 4     | 1.94060% | DC FY Index:    | 1.16783181 |
| Entered Medicaid 5/1/1982      | Low Occupancy Adjusti      | ment Factor: 102    | 2.82757% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 11/1/2001   | Weighted Low Occ Adj       | ustment Factor: 100 | 0.00000% | DC Inflation:   |            |
| Previous Med # <b>212270</b>   |                            |                     |          |                 | 1.02540451 |
|                                |                            |                     |          | PS Target:      | 1.02315072 |

|       |   | F                | Rate Calculations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,182,104        | 2,658,025           | 1,216,092           | 618,824  | 0   | 5,675,045 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 40.8792          | 91.9191             | 42.0546             | 21.4000  |     | 196.2529  |
| 3     | Cost Per Diem Inflated                    | 42.6176          | 94.2543             | 43.8430             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 42.6176          | 94.2543             | 43.8430             | 21.4000  |     | 202.1149  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 44.1121          |                     | 47.9950             |          |     |           |
| 7     | Provider Target Rate                      | 45.1333          |                     | 49.1061             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 42.6176          | 94.2543             | 43.8430             | 13.6500  |     | 194.3649  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 3.2818              | 1.5266              |          |     |           |
| 14    | Prospective Per Diem 11                   | 42.6176          | 97.5361             | 45.3696             | 13.6500  |     | 199.1733  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





210.80

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Springwood Care & Rehabilitation Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 1/1/2005  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1982/01   |
| Indexed Asset Value    | 4,245,933 |
| FRVS Base Asset:       | 2,100,178 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031040  |
|                        |           |

| Mortgage Information |          |          |  |
|----------------------|----------|----------|--|
| Amount:              |          | 0.00     |  |
| Type:                | None [1] |          |  |
| < 60% of Base:       | True     |          |  |
| Interest Rate:       | 10.0000  | <b>%</b> |  |
| Chase Rate:          | 10.0000  | <b>%</b> |  |
| Amortization Rate:   | 10.0000  | <b>%</b> |  |
| Interest Only:       | True     |          |  |
| Yearly Payment:      | 337,145  |          |  |

| Calculation of FRVS Per Diem |                       |         |  |  |  |
|------------------------------|-----------------------|---------|--|--|--|
|                              | Total Amount Per Diem |         |  |  |  |
| 80% Capital(1):              | 3,396,746             | 8.5526  |  |  |  |
| 20% ROE(2):                  | 849,187               | 0.6687  |  |  |  |
| Insurance Cost(3             | 3): <b>7,962</b>      | 0.2229  |  |  |  |
| Taxes Cost(3):               | 60,878                | 1.7042  |  |  |  |
| Home Office(3):              | 27,633                | 0.7736  |  |  |  |
| Replacement(38               | (24): <b>33,881</b>   | 0.0000  |  |  |  |
| Total FRVS PI                | <b>)</b> :            | 11.9220 |  |  |  |

- (1) 80% Capital (\$3,396,746) amortized at 10.0000% for 20 years Interest of \$337,145 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.5526
- (2) 20% ROE (\$849,187) times the ROE factor (0.031040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6687
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Ì | Per Bed Standard Det | ermination | Used Per Bed Standard:          | 28,500    | - |
|---|----------------------|------------|---------------------------------|-----------|---|
|   | Comparison Date:     | 10/1/1985  | Current RS PBS:                 | 49,593    |   |
|   | Comparison Bed       | 120        | <b>Effective PBS Limitation</b> | 3,420,000 |   |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |
|--|---|---|----------------------------|-----------------------------------|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                                   |  |
| Operating  | 42.6176   | 42.6176   | 3.1126                     | 39.5050                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 97.5361<br>45.3696<br>13.6500<br>0.0000<br>0.0000 | 97.5361<br>45.3696<br>11.9220<br>0.0000<br>0.0000 | 7.1236<br>3.3136<br>0.8707 | 90.4125<br>42.0560<br>11.0513     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 199.1733  | 197.4453  | 14.4205                    | \$19.0856<br>\$8.6851<br>210.7955 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





179.22

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Southern Oaks Health Care**

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

| Provider Information            | Cost Report (CR)           | Patient Days                       | Ratings Days                  |
|---------------------------------|----------------------------|------------------------------------|-------------------------------|
| 3855 Old Canoe Creek Road       | 08/01/2009-07/31/2010      | Number of Beds: 120                | Superior: 0                   |
| St. Cloud FL 34769              | Days In CR 365             | Maximum: 43,80                     | 0 Standard: 184               |
| County: Osceola[49]             | First Used: <b>2011/07</b> | Max Annualized: 43,80              | O Conditional: 0              |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient: 41,35               | 0 Total: 184                  |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>5,04</b>              | 8 Inflation                   |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>29,89</b> °           | 7 FY Index: <b>1.20943572</b> |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 72.30230%                          | Semester Index: 1.26086800    |
| Operating Ex > 18 months [1]    | Occupancy:                 | 94.40639%                          |                               |
| Open Date: 2/1/1986             | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> %    |                               |
| Acquired Date: <b>2/1/1986</b>  | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> %    | DC FY Index: 1.16783181       |
| Entered Medicaid 2/24/1986      | Low Occupancy Adjustr      | ment Factor: 119.02806%            | DC Sem Index: 1.19750000      |
| Med # Active Date: 7/2/2001     | Weighted Low Occ Adju      | ustment Factor: <b>100.00000</b> % | OC Inflation: 1.02540451      |
| Previous Med # <b>208868</b>    |                            |                                    | 1,020 10 101                  |
|                                 |                            |                                    | PS Target: 1.02315072         |

|       | Rate Calculations                         |                  |                     |                      |          |        |           |
|-------|---|------------------|---------------------|----------------------|----------|--------|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect             | Property | ROE    | Totals    |
| 1     | Total Cost                                | 1,046,273        | 2,156,450           | 1,141,707            | 313,919  | 28,486 | 4,686,835 |
| 1a    | Audit Adjustments                         |                  |                     |                      |          |        |           |
| 2     | Cost Per Diem                             | 34.9959          | 72.1293             | 38.1880              | 10.5000  | 0.9528 | 156.7660  |
| 3     | Cost Per Diem Inflated                    | 36.4841          | 73.9617             | 39.8120              |          |        |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                      |          |        |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 36.4841          | 73.9617             | 39.8120              | 10.5000  | 0.9528 | 161.7106  |
| 5a    | Interim Adjustment                        |                  |                     |                      |          |        |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                      |          |        |           |
| 6     | Prior Semester: Provider Target Base      | 38.9535          |                     | 46.1145              |          |        |           |
| 7     | Provider Target Rate                      | 39.8553          |                     | 47.1821              |          |        |           |
| 7a    | Interim Adjustment                        |                  |                     |                      |          |        |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                      |          |        |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044              | 13.6500  |        |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439              |          |        |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375              |          |        |           |
| 10a   | New Provider Target Limitation            |                  |                     |                      |          |        |           |
| 10b   | Base for line 10a                         |                  |                     |                      |          |        |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 36.4841          | 73.9617             | 39.8120              | 10.5000  | 0.9528 | 161.7106  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.8557              | 0.9989               |          |        |           |
| 14    | Prospective Per Diem 11                   | 36.4841          | 75.8174             | 40.8109              | 10.5000  | 0.9528 | 164.5652  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/2 | 1/2002   |        |           |





179.22

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Southern Oaks Health Care**

#### **FRVS**

FRVS Status as of this Semester:

On Payback FRV [3]

| Began FRVS:            |           |
|------------------------|-----------|
| Year of Phase-In/Full: |           |
| RS to Start Calcs:     | 1986/01   |
| Indexed Asset Value    | 5,346,347 |
| FRVS Base Asset:       | 2,133,058 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031040  |
|                        |           |

| Mortgage Information |              |          |  |
|----------------------|--------------|----------|--|
| Amount:              | 3,475,159.   | 00       |  |
| Type:                | Variable [3] |          |  |
| < 60% of Base:       | False        |          |  |
| Interest Rate:       | 12.1500      | <b>%</b> |  |
| Chase Rate:          | 4.0000       | <b>%</b> |  |
| Amortization Rate:   | 6.0000       | <b>%</b> |  |
| Interest Only:       | False        |          |  |
| Yearly Payment:      | 367,708      |          |  |

| Calculation of FRVS Per Diem |                    |          |  |  |
|------------------------------|--------------------|----------|--|--|
|                              | Total Amount       | Per Diem |  |  |
| 80% Capital(1):              | 4,277,078          | 9.3280   |  |  |
| 20% ROE(2):                  | 1,069,269          | 0.8420   |  |  |
| Insurance Cost(3             | 3): <b>44,388</b>  | 1.0735   |  |  |
| Taxes Cost(3):               | 55,800             | 1.3495   |  |  |
| Home Office(3)               | : 0                | 0.0000   |  |  |
| Replacement(38               | 24): <b>50,094</b> | 0.0000   |  |  |
| Total FRVS PI                | <b>)</b> :         | 12.5930  |  |  |

- (1) 80% Capital (\$4,277,078) amortized at 6.0000% for 20 years Principal & Interest of \$367,708 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.3280
- (2) 20% ROE (\$1,069,269) times the ROE factor (0.031040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8420
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |   |   |  |  |  |
|--|--|--|---|---|--|--|--|
| Components   | Cost FRVS MTA* Final Component                     |  |   |   |  |  |  |
| Operating  | 36.4841  | 36.4841  | 2.6646  | 33.8195   |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 75.8174<br>40.8109<br>10.5000<br>0.9528<br>-0.4947 | 75.8174<br>40.8109<br>12.5930<br>0.4947<br>-0.4947 | 5.5373<br>2.9806<br>0.7669<br>0.0696<br>-0.0361 | 70.2801<br>37.8303<br>9.7331<br>0.8832<br>-0.4586 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |  |   | \$18.4451<br>\$8.6851                             |  |  |  |
| Totals   | 164.0705   | 165.7054   | 11.9829   | 179.2178  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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Previous Med#

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## Florida Agency For Health Care Administration

176.98

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### The Palms At Park Place

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

| Provider Information            | Cost Report (CR)           | Patient Days            | Ratings Days                |  |
|---------------------------------|----------------------------|-------------------------|-----------------------------|--|
| 221 Park Place Blvd.            | 08/01/2009-07/31/2010      | Number of Beds: 120     | Superior: 0                 |  |
| Kissimmee FL 34741              | Days In CR 365             | Maximum: <b>43,800</b>  | Standard: 184               |  |
| County: Osceola[49]             | First Used: <b>2011/07</b> | Max Annualized: 43,800  | Conditional: 0              |  |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient: 41,250   | Total: 184                  |  |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>10,291</b> | Inflation                   |  |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>24,320</b> | FY Index: <b>1.20943572</b> |  |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 58.95758%               | Semester Index: 1.26086800  |  |

94.17808% Operating Ex > 18 months [1] Occupancy: Open Date: 12/28/1993 Statewide Low Occupancy Threshold: 79.31440% Acquired Date: 12/28/1993 Medicaid Low Occupancy Threshold: 41.94060% 1/13/1994 Low Occupancy Adjustment Factor: 118.74020% **Entered Medicaid** 8/1/2001 Weighted Low Occ Adjustment Factor: 100.00000% Med # Active Date:

Target: 1.01620550
DC FY Index: 1.16783181
DC Sem Index: 1.19750000
DC Inflation: 1.02540451

PS Target:

Cost:

1.02315072

1.04252585

|       |   | ]               | Rate Calculations   |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 793,884         | 1,670,115           | 976,240             | 600,704  | 0   | 4,040,943 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 32.6433         | 68.6725             | 40.1414             | 24.7000  |     | 166.1572  |
| 3     | Cost Per Diem Inflated                    | 34.0315         | 70.4171             | 41.8484             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 34.0315         | 70.4171             | 41.8484             | 24.7000  |     | 170.9970  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 38.1474         |                     | 46.1145             |          |     |           |
| 7     | Provider Target Rate                      | 39.0305         |                     | 47.1821             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383         | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921         |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666         |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 34.0315         | 70.4171             | 41.8484             | 13.6500  |     | 159.9470  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 0.7096              | 0.4217              |          |     |           |
| 14    | Prospective Per Diem 11                   | 34.0315         | 71.1267             | 42.2701             | 13.6500  |     | 161.0783  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





176.98

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **The Palms At Park Place**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 1/13/1994 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1993/07   |
| Indexed Asset Value  | 5,291,529 |
| FRVS Base Asset:     | 3,930,360 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031040  |
|                      |           |

| Mortgage Information        |           |          |  |  |
|-----------------------------|-----------|----------|--|--|
| Amount: <b>6,898,511.00</b> |           |          |  |  |
| Type:                       | Fixed [2] |          |  |  |
| < 60% of Base:              | False     |          |  |  |
| Interest Rate:              | 11.0300   | <b>%</b> |  |  |
| Chase Rate:                 | 9.0000    | <b>%</b> |  |  |
| Amortization Rate:          | 11.0300   | <b>%</b> |  |  |
| Interest Only:              | False     |          |  |  |
| Yearly Payment:             | 525,3     | 376      |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |  |
|------------------------------|-----------|----------|--|--|--|--|
| Tot                          | al Amount | Per Diem |  |  |  |  |
| 80% Capital(1):              | 4,233,223 | 13.3277  |  |  |  |  |
| 20% ROE(2):                  | 1,058,306 | 0.8333   |  |  |  |  |
| Insurance Cost(3):           | 48,183    | 1.1681   |  |  |  |  |
| Taxes Cost(3):               | 73,617    | 1.7847   |  |  |  |  |
| Home Office(3):              | 0         | 0.0000   |  |  |  |  |
| Replacement(3&4):            | 79,106    | 0.0000   |  |  |  |  |
| Total FRVS PD:               |           | 17.1138  |  |  |  |  |

- (1) 80% Capital (\$4,233,223) amortized at 11.0300% for 20 years Principal & Interest of \$525,376 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.3277
- (2) 20% ROE (\$1,058,306) times the ROE factor (0.031040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8333
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 32,753    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1993   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 3,930,360 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |  |  |  |
|--|---|---|----------------------------|-----------------------------------|--|--|--|--|
| Components   | Cost  | FRVS  | MTA*                       | MTA* Final Component              |  |  |  |  |
| Operating  | 34.0315   | 34.0315   | 2.4855                     | 31.5460                           |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 71.1267<br>42.2701<br>13.6500<br>0.0000<br>0.0000 | 71.1267<br>42.2701<br>17.1138<br>0.0000<br>0.0000 | 5.1948<br>3.0872<br>1.2499 | 65.9319<br>39.1829<br>15.8639     |  |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 161.0783  | 164.5421  | 12.0174                    | \$15.7685<br>\$8.6851<br>176.9783 |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



NAME OF THE PARTY 
## Florida Agency For Health Care Administration

183.27

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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       |
|---------------------------------|----------------------------|-----------------------------------|-----------------------------|------------|
| 1980 Sunset Point Road          | 08/01/2009-07/31/2010      | Number of Beds: 120               | Superior:                   | 0          |
| Clearwater FL 33765             | Days In CR 365             | Maximum: <b>43,800</b>            | Standard:                   | 184        |
| County: Pinellas[52]            | First Used: <b>2011/07</b> | Max Annualized: 43,800            | Conditional:                | 0          |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient: 40,523             | Total:                      | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>7,839</b>            | Inflati                     | on         |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>20,498</b>           | FY Index:                   | 1.20943572 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 50.58362%                         | Semester Index:             | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 92.51826%                         | Cost:                       | 1.04252585 |
| Open Date: 6/1/1980             | Statewide Low Occupar      | ncy Threshold: <b>79.31440%</b>   | Target:                     | 1.01620550 |
| Acquired Date: 6/1/1980         | Medicaid Low Occupan       | cy Threshold: <b>41.94060%</b>    | DC FY Index:                | 1.16783181 |
| Entered Medicaid 5/1/1984       | Low Occupancy Adjust       | ment Factor: 116.64749%           | DC F1 Index:                | 1.19750000 |
| Med # Active Date: 11/1/2001    | Weighted Low Occ Adj       | ustment Factor: <b>100.00000%</b> | DC Sem Index. DC Inflation: |            |
| Previous Med # <b>201839</b>    |                            |                                   |                             | 1.02540451 |
|                                 |                            |                                   | PS Target:                  | 1.02315072 |

|       | Rate Calculations  |           |           |          |          |     |           |
|-------|--|-----------|-----------|----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct    | InDirect | Property | ROE | Totals    |
| 1     | Total Cost   | 695,720   | 1,701,283 | 747,239  | 192,271  | 0   | 3,336,513 |
| 1a    | Audit Adjustments  |           |           |          |          |     |           |
| 2     | Cost Per Diem  | 33.9409   | 82.9975   | 36.4542  | 9.3800   |     | 162.7726  |
| 3     | Cost Per Diem Inflated   | 35.3843   | 85.1060   | 38.0044  |          |     |           |
| 4     | Low Occupancy Adjustment   |           |           |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 35.3843   | 85.1060   | 38.0044  | 9.3800   |     | 167.8747  |
| 5a    | Interim Adjustment   |           |           |          |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |           |          |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 38.5546   |           | 46.1145  |          |     |           |
| 7     | Provider Target Rate   | 39.4472   |           | 47.1821  |          |     |           |
| 7a    | Interim Adjustment   |           |           |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |           |          |          |     |           |
| 8     | Cost Based Class Ceilings  | 49.6383   | 96.2960   | 61.3044  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 47.7921   |           | 55.1439  |          |     |           |
| 10    | Target Rate Class Ceiling  | 48.5666   |           | 56.0375  |          |     |           |
| 10a   | New Provider Target Limitation   |           |           |          |          |     |           |
| 10b   | Base for line 10a  |           |           |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 35.3843   | 85.1060   | 38.0044  | 9.3800   |     | 167.8747  |
| 12/13 | Medicaid Adjustment Rate   |           | 0.0559    | 0.0250   |          |     |           |
| 14    | Prospective Per Diem 11  | 35.3843   | 85.1619   | 38.0294  | 9.3800   |     | 167.9556  |
| 15    | Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |          |          |     |           |





183.27

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Sunset Point Care & Rehabilitation Center**

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1980/01   |
| Indexed Asset Value  | 3,766,044 |
| FRVS Base Asset:     | 1,921,442 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031040  |
|                      |           |

| Mortgage Information |              |          |  |
|----------------------|--------------|----------|--|
| Amount: 1,365,000.00 |              |          |  |
| Type:                | Variable [3] |          |  |
| < 60% of Base:       | False        |          |  |
| Interest Rate:       | 10.6500      | <b>%</b> |  |
| Chase Rate:          | 7.7500       | <b>%</b> |  |
| Amortization Rate:   | 9.7500       | <b>%</b> |  |
| Interest Only:       | False        |          |  |
| Yearly Payment:      | 342,927      |          |  |

| Calculation     | Calculation of FRVS Per Diem |         |  |  |  |  |
|-----------------|------------------------------|---------|--|--|--|--|
|                 | Total Amount Per Diem        |         |  |  |  |  |
| 80% Capital(1): | 3,012,835                    | 8.6993  |  |  |  |  |
| 20% ROE(2):     | 753,209                      | 0.5931  |  |  |  |  |
| Insurance Cost( | 3): <b>8,971</b>             | 0.2214  |  |  |  |  |
| Taxes Cost(3):  | 47,460                       | 1.1712  |  |  |  |  |
| Home Office(3)  | 32,300                       | 0.7971  |  |  |  |  |
| Replacement(38  | (24): <b>62,648</b>          | 0.0000  |  |  |  |  |
| Total FRVS PI   | ):                           | 11.4821 |  |  |  |  |

- (1) 80% Capital (\$3,012,835) amortized at 9.7500% for 20 years Principal & Interest of \$342,927 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.6993
- (2) 20% ROE (\$753,209) times the ROE factor (0.031040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5931
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De        | termination | Used Per Bed Standard:   | 28,500    |  |
|----------------------------|-------------|--------------------------|-----------|--|
| Comparison Date: 10/1/1985 |             | Current RS PBS:          | 49,593    |  |
| Comparison Bed             | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                                   |  |  |
|--|--|---|----------------------------|-----------------------------------|--|--|
| Components   | Cost FRVS MTA* Final Component                   |   |                            |                                   |  |  |
| Operating  | 35.3843  | 35.3843   | 2.5843                     | 32.8000                           |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 85.1619<br>38.0294<br>9.3800<br>0.0000<br>0.0000 | 85.1619<br>38.0294<br>11.4821<br>0.0000<br>0.0000 | 6.2198<br>2.7775<br>0.8386 | 78.9421<br>35.2519<br>10.6435     |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 167.9556   | 170.0577  | 12.4202                    | \$16.9457<br>\$8.6851<br>183.2683 |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





201.64

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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    |            |
|---------------------------------|---------------------------------------|-----------------|-----------|-----------------|------------|
| 2600 Highlands Boulevard, No    | 08/01/2009-07/31/2010                 | Number of Beds: | 120       | Superior:       | 0          |
| Palm Harbor FL 34684            | Days In CR 365                        | Maximum:        | 43,800    | Standard:       | 184        |
| County: Pinellas[52]            | First Used: <b>2011/01</b>            | Max Annualized: | 43,800    | Conditional:    | 0          |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>             | Total Patient:  | 39,438    | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]                         | Medicare:       | 5,709     | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False                     | Medicaid:       | 25,553    | FY Index:       | 1.20943572 |
| Class at 1/94: North Large [2]  | Medicaid Utilization                  | (               | 64.79284% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                            | 9               | 90.04110% | Cost:           | 1.04252585 |
| Open Date: 9/1/1982             | Statewide Low Occupan                 | cy Threshold:   | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 9/1/1982         | Medicaid Low Occupand                 | cy Threshold:   | 41.94060% | DC FY Index:    | 1.16783181 |
| Entered Medicaid 9/1/1982       | Low Occupancy Adjustment Factor: 113. |                 | 13.52427% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 11/1/2001    | Weighted Low Occ Adjustment Factor:   |                 | 00.00000% | DC Inflation:   | 1.02540451 |
| Previous Med # <b>201782</b>    |                                       |                 |           |                 |            |
|                                 |                                       |                 |           | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 956,486         | 2,326,414           | 1,032,665           | 276,228  | 0   | 4,591,793 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 37.4315         | 91.0427             | 40.4127             | 10.8100  |     | 179.6969  |
| 3     | Cost Per Diem Inflated                    | 39.0233         | 93.3556             | 42.1313             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 39.0233         | 93.3556             | 42.1313             | 10.8100  |     | 185.3202  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 40.8052         |                     | 47.0395             |          |     |           |
| 7     | Provider Target Rate                      | 41.7499         |                     | 48.1285             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383         | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921         |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666         |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 39.0233         | 93.3556             | 42.1313             | 10.8100  |     | 185.3202  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 1.5536              | 0.7011              |          |     |           |
| 14    | Prospective Per Diem 11                   | 39.0233         | 94.9092             | 42.8324             | 10.8100  |     | 187.5749  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





201.64

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Bay Tree Care & Rehabilitation Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 1/1/2007  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1982/07   |
| Indexed Asset Value   | 3,927,635 |
| FRVS Base Asset:      | 1,845,021 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031040  |
|                       |           |

| Mortgage In        | formation    |          |  |
|--------------------|--------------|----------|--|
| Amount:            | 1,650,000.00 |          |  |
| Type:              | Variable [3] |          |  |
| < 60% of Base:     | False        |          |  |
| Interest Rate:     | 10.6500 %    |          |  |
| Chase Rate:        | 7.7500       | <b>%</b> |  |
| Amortization Rate: | 9.7500       | <b>%</b> |  |
| Interest Only:     | False        |          |  |
| Yearly Payment:    | 357,641      |          |  |
|                    |              |          |  |

| Calculation of     | Calculation of FRVS Per Diem |          |  |  |  |  |
|--------------------|------------------------------|----------|--|--|--|--|
| Tot                | al Amount                    | Per Diem |  |  |  |  |
| 80% Capital(1):    | 3,142,108                    | 9.0726   |  |  |  |  |
| 20% ROE(2):        | 785,527                      | 0.6185   |  |  |  |  |
| Insurance Cost(3): | 8,653                        | 0.2194   |  |  |  |  |
| Taxes Cost(3):     | 51,078                       | 1.2951   |  |  |  |  |
| Home Office(3):    | 31,490                       | 0.7985   |  |  |  |  |
| Replacement(3&4):  | 58,003                       | 0.0000   |  |  |  |  |
| Total FRVS PD:     |                              | 12.0041  |  |  |  |  |

- (1) 80% Capital (\$3,142,108) amortized at 9.7500% for 20 years Principal & Interest of \$357,641 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.0726
- (2) 20% ROE (\$785,527) times the ROE factor (0.031040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6185
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |           | Used Per Bed Standard:   | 28,500    |  |
|--------------------------------|-----------|--------------------------|-----------|--|
| Comparison Date:               | 10/1/1985 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 120       | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components   | ents Cost FRVS MTA* Final Component               |   |                            |                               |  |  |  |
| Operating  | 39.0233   | 39.0233   | 2.8501                     | 36.1732                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 94.9092<br>42.8324<br>10.8100<br>0.0000<br>0.0000 | 94.9092<br>42.8324<br>12.0041<br>0.0000<br>0.0000 | 6.9317<br>3.1283<br>0.8767 | 87.9775<br>39.7041<br>11.1274 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.9686<br>\$8.6851         |  |  |  |
| Totals   | 187.5749  | 188.7690  | 13.7868                    | 201.6359                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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Florida Agency For Health Care Administration

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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Surrey Place Health & Rehab Center**

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

| Provider Information           | Cost Report (CR)           | Patient D         | ays       | Ratings         | Days       |
|--------------------------------|----------------------------|-------------------|-----------|-----------------|------------|
| 4100 S.W. 33rd Avenue          | 03/01/2009-06/30/2010      | Number of Beds:   | 120       | Superior:       | 0          |
| Ocala FL 32674                 | Days In CR 487             | Maximum:          | 58,440    | Standard:       | 184        |
| County: Marion[42]             | First Used: <b>2011/01</b> | Max Annualized:   | 43,800    | Conditional:    |            |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>  | Total Patient:    | 52,810    | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:         | 5,850     | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid:         | 36,380    | FY Index:       | 1.20140174 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 1                 | 68.88847% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 |                   | 90.36618% | Cost:           | 1.04949740 |
| Open Date: 3/4/1988            | Statewide Low Occupar      | ncy Threshold:    | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 3/4/1988        | Medicaid Low Occupan       | cy Threshold:     | 41.94060% | DC FY Index:    | 1.16416550 |
| Entered Medicaid 3/4/1988      | Low Occupancy Adjusts      | ment Factor: 1    | 13.93415% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/7/2001   | Weighted Low Occ Adj       | ustment Factor: 1 | 00.00000% | DC Inflation:   |            |
| Previous Med # <b>204188</b>   |                            |                   |           |                 | 1.02863382 |
|                                |                            |                   |           | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                  |                     |                     |           |     |           |
|-------|---|------------------|---------------------|---------------------|-----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property  | ROE | Totals    |
| 1     | Total Cost                                | 1,582,386        | 2,850,922           | 1,320,468           | 1,072,482 | 0   | 6,826,258 |
| 1a    | Audit Adjustments                         |                  |                     |                     |           |     |           |
| 2     | Cost Per Diem                             | 43.4960          | 78.3651             | 36.2965             | 29.4800   |     | 187.6376  |
| 3     | Cost Per Diem Inflated                    | 45.6489          | 80.6090             | 38.0931             |           |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |           |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 45.6489          | 80.6090             | 38.0931             | 29.4800   |     | 193.8310  |
| 5a    | Interim Adjustment                        |                  |                     |                     |           |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |           |     |           |
| 6     | Prior Semester: Provider Target Base      | 39.4638          |                     | 51.4792             |           |     |           |
| 7     | Provider Target Rate                      | 40.3774          |                     | 52.6710             |           |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |           |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |           |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500   |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |           |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |           |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |           |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |           |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 40.3774          | 80.6090             | 38.0931             | 13.6500   |     | 172.7295  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.7129              | 0.8095              |           |     |           |
| 14    | Prospective Per Diem 11                   | 40.3774          | 82.3219             | 38.9026             | 13.6500   |     | 175.2519  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | mary Limitations no | ot applied after 7/ | 1/2002    |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Surrey Place Health & Rehab Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 3/4/1988  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1988/01   |
| Indexed Asset Value    | 5,585,505 |
| FRVS Base Asset:       | 1,765,380 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.030860  |
|                        |           |

| Mortgage Int                | formation    |  |  |  |
|-----------------------------|--------------|--|--|--|
| Amount: <b>3,020,000.00</b> |              |  |  |  |
| Type:                       | Variable [3] |  |  |  |
| < 60% of Base:              | False        |  |  |  |
| Interest Rate:              | 10.1800 %    |  |  |  |
| Chase Rate:                 | 7.5645 %     |  |  |  |
| Amortization Rate:          | 9.5645 %     |  |  |  |
| Interest Only:              | False        |  |  |  |
| Yearly Payment:             | 502,077      |  |  |  |
|                             |              |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Tota                         | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 4,468,404 | 12.7366  |  |  |  |
| 20% ROE(2):                  | 1,117,101 | 0.8745   |  |  |  |
| Insurance Cost(3):           | 84,784    | 1.6055   |  |  |  |
| Taxes Cost(3):               | 70,971    | 1.3439   |  |  |  |
| Home Office(3):              | 0         | 0.0000   |  |  |  |
| Replacement(3&4):            | 152,975   | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 16.5605  |  |  |  |

- (1) 80% Capital (\$4,468,404) amortized at 9.5645% for 20 years Principal & Interest of \$502,077 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.7366
- (2) 20% ROE (\$1,117,101) times the ROE factor (0.030860) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8745
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 29,423    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1987   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60         | Effective PBS Limitation | 1,765,380 |  |

| Comparison of Reimbursement under Cost vs. FRVS |                               |   |                            |                                   |  |  |
|---|-------------------------------|---|----------------------------|-----------------------------------|--|--|
| nents Cost FRVS MTA* Final Component            |                               |   |                            |                                   |  |  |
| .3774   | 4                             | 40.3774   | 2.9490                     | 37.4284                           |  |  |
| .3219<br>.9026<br>.6500<br>.0000                | are 3                         | 82.3219<br>38.9026<br>16.5605<br>0.0000<br>0.0000 | 6.0124<br>2.8413<br>1.2095 | 76.3095<br>36.0613<br>15.3510     |  |  |
| 2510  | Medicaid Share<br>Rate Add-on | 179 1734  | 12.0122                    | \$18.6826<br>\$8.6851<br>192.5179 |  |  |
|   | Rate Add-on                   | .2519   | .2519 178.1624             | .2519 178.1624 13.0122            |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





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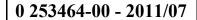
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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       |
|---------------------------------|----------------------------|-----------------------------------|-----------------|------------|
| 3865 Tampa Road                 | 08/01/2009-07/31/2010      | Number of Beds: 120               | Superior:       | 0          |
| Oldsmar FL 34677                | Days In CR 365             | Maximum: <b>43,800</b>            | Standard:       | 184        |
| County: Pinellas[52]            | First Used: <b>2011/07</b> | Max Annualized: 43,800            |                 |            |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient: 39,869             | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>7,029</b>            | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>23,810</b>           | FY Index:       | 1.20943572 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 59.72058%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 91.02511%                         | Cost:           | 1.04252585 |
| Open Date: 9/1/1982             | Statewide Low Occupar      | recy Threshold: <b>79.31440</b> % |                 | 1.01620550 |
| Acquired Date: 9/1/1982         | Medicaid Low Occupan       | cy Threshold: <b>41.94060</b> %   | DC FY Index:    | 1.16783181 |
| Entered Medicaid 9/1/1982       | Low Occupancy Adjusts      | ment Factor: 114.76493%           | DC F I Index:   | 1.19750000 |
| Med # Active Date: 11/1/2001    | Weighted Low Occ Adj       | ustment Factor: 100.0000%         | DC Inflation:   |            |
| Previous Med # <b>201693</b>    |                            |                                   |                 | 1.02540451 |
|                                 |                            |                                   | PS Target:      | 1.02315072 |

|       | Rate Calculations   |           |           |           |          |     |           |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost  | 841,127   | 2,144,274 | 1,030,000 | 250,481  | 0   | 4,265,882 |
| 1a    | Audit Adjustments   |           |           |           |          |     |           |
| 2     | Cost Per Diem   | 35.3266   | 90.0577   | 43.2591   | 10.5200  |     | 179.1634  |
| 3     | Cost Per Diem Inflated  | 36.8289   | 92.3456   | 45.0987   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 36.8289   | 92.3456   | 45.0987   | 10.5200  |     | 184.7932  |
| 5a    | Interim Adjustment  |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 38.1474   |           | 49.2765   |          |     |           |
| 7     | Provider Target Rate  | 39.0305   |           | 50.4173   |          |     |           |
| 7a    | Interim Adjustment  |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings   | 49.6383   | 96.2960   | 61.3044   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 47.7921   |           | 55.1439   |          |     |           |
| 10    | Target Rate Class Ceiling   | 48.5666   |           | 56.0375   |          |     |           |
| 10a   | New Provider Target Limitation  |           |           |           |          |     |           |
| 10b   | Base for line 10a   |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 36.8289   | 92.3456   | 45.0987   | 10.5200  |     | 184.7932  |
| 12/13 | Medicaid Adjustment Rate  |           | 1.0099    | 0.4932    |          |     |           |
| 14    | Prospective Per Diem 11   | 36.8289   | 93.3555   | 45.5919   | 10.5200  |     | 186.2963  |
| 15    | Inflated Usual & Customary Charge  Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **West Bay Care & Rehabilitation Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 10/1/1998 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1982/07   |
| Indexed Asset Value   | 4,617,078 |
| FRVS Base Asset:      | 2,238,198 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031040  |
|                       |           |

| Mortgage Information    |                             |  |  |  |
|-------------------------|-----------------------------|--|--|--|
| Amount:                 | Amount: <b>2,100,000.00</b> |  |  |  |
| Type:                   | Variable [3]                |  |  |  |
| < 60% of Base:          | False                       |  |  |  |
| Interest Rate:          | 10.6500 %                   |  |  |  |
| Chase Rate:             | 7.7500 %                    |  |  |  |
| Amortization Rate:      | 9.7500 %                    |  |  |  |
| Interest Only:          | False                       |  |  |  |
| Yearly Payment: 420,420 |                             |  |  |  |
|                         |                             |  |  |  |

| Calculation of FRVS Per Diem |                    |          |  |
|------------------------------|--------------------|----------|--|
|                              | Total Amount       | Per Diem |  |
| 80% Capital(1):              | 3,693,662          | 10.6651  |  |
| 20% ROE(2):                  | 923,416            | 0.7271   |  |
| Insurance Cost(3             | 8): <b>8,963</b>   | 0.2248   |  |
| Taxes Cost(3):               | 55,671             | 1.3963   |  |
| Home Office(3):              | 33,817             | 0.8482   |  |
| Replacement(3&               | (4): <b>27,561</b> | 0.0000   |  |
| Total FRVS PD                | ):                 | 13.8615  |  |

- (1) 80% Capital (\$3,693,662) amortized at 9.7500% for 20 years Principal & Interest of \$420,420 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.6651
- (2) 20% ROE (\$923,416) times the ROE factor (0.031040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7271
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| <br>\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ |             |                          |           |  |
|---|-------------|--------------------------|-----------|--|
| Per Bed Standard De                       | termination | Used Per Bed Standard:   | 28,500    |  |
| Comparison Date:                          | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed                            | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 36.8289   | 36.8289   | 2.6898                     | 34.1391                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 93.3555<br>45.5919<br>10.5200<br>0.0000<br>0.0000 | 93.3555<br>45.5919<br>13.8615<br>0.0000<br>0.0000 | 6.8182<br>3.3298<br>1.0124 | 86.5373<br>42.2621<br>12.8491 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 10 ( 20 (2  | 100 (270  |                            | \$17.3059<br>\$8.6851         |  |
| Totals   | 186.2963  | 189.6378  | 13.8502                    | 201.7786                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Forum at Deer Creek**

**Type of Cost Report:Prospective [3]** Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type o | of Ownership | : Private For | profit [ | 1] CHOW | Status based of | on this Cost Re | port: No Chan | ge[1] |  |
|--------|--------------|---------------|----------|---------|-----------------|-----------------|---------------|-------|--|
|        |              |               |          |         |                 |                 |               |       |  |

| Type of | f Ownership: Private For pro    | fit [1] CHOW                                  | Status b    | ased o <u>n this Co</u> | st Report: | No Change[1 |              |               |            |
|---------|---------------------------------|---|-------------|-------------------------|------------|-------------|--------------|---------------|------------|
|         | Provider Information            | Cost Rep                                      | ort (CR)    |                         | Patient Da | ıys         | Ratings Days |               | Days       |
| 3001    | Deer Creek Blvd                 | 07/01/2009-                                   | -06/30/20   | Number                  | of Beds:   | 60          |              | Superior:     | 0          |
|         | field Beach FL 33442            | Days In CR                                    | 3           | 65 Maximu               | m:         | 21,900      |              | Standard:     | 184        |
|         | : Broward[6]                    | First Used:                                   | 2011/0      | 1 Max An                | nualized:  | 21,900      |              | Conditional:  | 0          |
| 1       | : South[2] Area: 10             | Last Used:                                    | 2011/0      | 7 Total Pa              | tient:     | 19,671      |              | Total:        | 184        |
| Contro  | Private For profit [1]          | Unaudited [3                                  | 3]          | Medicar                 | e:         | 8,571       |              | Inflati       | on         |
| Curren  | t Class South Small [3]         | Initial CR?                                   | False       | Medicai                 | d:         | 8,593       | FY           | Index:        | 1.20667423 |
| Class a | tt 1/94: <b>South Small [3]</b> | Medicaio                                      | d Utilizati | on                      | 4          | 3.68360%    | Sem          | nester Index: | 1.26086800 |
| Operat  | ing Ex > <b>18 months</b> [1]   | Occupancy: <b>89.8219</b>                     |             |                         | 89.82192%  | Cost:       |              | 1.04491168    |            |
| Open I  | Date: 3/30/1990                 | Statewid                                      | e Low Oc    | cupancy Thresh          | old: 7     | 9.31440%    | Targ         | pet:          | 1.01620550 |
| Acquir  | red Date: 3/30/1990             | Medicaid Low Occupancy Threshold: 41.94060%   |             |                         |            | FY Index:   | 1.16650000   |               |            |
| Entere  | d Medicaid 6/4/1990             | Low Occupancy Adjustment Factor: 113.24793%   |             |                         |            |             | Sem Index:   | 1.19750000    |            |
|         | Active Date: 1/11/2002          | Weighted Low Occ Adjustment Factor: 100.0000% |             |                         |            | Inflation:  | 1.02657523   |               |            |
| Previo  | us Med # <b>211460</b>          |   |             |                         |            |             |              |               |            |
|         |                                 |   |             |                         |            | PS          | Target:      | 1.02315072    |            |
|         | Rate Calculations               |   |             |                         |            |             |              |               |            |
| Item    | Description                     | Opera   | nting       | Direct                  | InDirect   | Proper      | ty           | ROE           | Totals     |
| 1       | Total Cost                      | 421   | 1,618       | 760,131                 | 766,13     | 9 390,      | 982          | 0             | 2,338,870  |
| 1a      | Audit Adjustments               |   | -           |                         |            |             |              |               |            |

|       | Rate Calculations                         |           |          |          |          |     |           |  |
|-------|---|-----------|----------|----------|----------|-----|-----------|--|
| Item  | Description                               | Operating | Direct   | InDirect | Property | ROE | Totals    |  |
| 1     | Total Cost                                | 421,618   | 760,131  | 766,139  | 390,982  | 0   | 2,338,870 |  |
| 1a    | Audit Adjustments                         |           |          |          |          |     |           |  |
| 2     | Cost Per Diem                             | 49.0653   | 88.4593  | 89.1585  | 45.5001  |     | 272.1832  |  |
| 3     | Cost Per Diem Inflated                    | 51.2689   | 90.8101  | 93.1628  |          |     |           |  |
| 4     | Low Occupancy Adjustment                  |           |          |          |          |     |           |  |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 51.2689   | 90.8101  | 93.1628  | 45.5001  |     | 280.7419  |  |
| 5a    | Interim Adjustment                        |           |          |          |          |     |           |  |
| 5b    | Interim Adjusted Per Diem                 |           |          |          |          |     |           |  |
| 6     | Prior Semester: Provider Target Base      | 85.5514   |          | 74.4331  |          |     |           |  |
| 7     | Provider Target Rate                      | 87.5320   |          | 76.1563  |          |     |           |  |
| 7a    | Interim Adjustment                        |           |          |          |          |     |           |  |
| 7b    | Interim Adjusted Provider Target Rate     |           |          |          |          |     |           |  |
| 8     | Cost Based Class Ceilings                 | 59.2863   | 102.7706 | 78.6955  | 13.6500  |     |           |  |
| 9     | Prior Semester: Class Ceiling Target Base | 60.7984   |          | 70.2905  |          |     |           |  |
| 10    | Target Rate Class Ceiling                 | 61.7837   |          | 71.4296  |          |     |           |  |
| 10a   | New Provider Target Limitation            |           |          |          |          |     |           |  |
| 10b   | Base for line 10a                         |           |          |          |          |     |           |  |
| 11    | Lesser of 5,7,8,10, 10a                   | 51.2689   | 90.8101  | 71.4296  | 13.6500  |     | 227.1586  |  |
| 12/13 | Medicaid Adjustment Rate                  |           |          |          |          |     |           |  |
| 14    | Prospective Per Diem 11                   | 51.2689   | 90.8101  | 71.4296  | 13.6500  |     | 227.1586  |  |
| 15    | 11 1 10 4 1 1 1 1 0 7/1/2000              |           |          |          |          |     |           |  |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| Forum a | Deer | Creek |
|---------|------|-------|
|---------|------|-------|

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 6/4/1990  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1990/01   |
| Indexed Asset Value    | 2,617,198 |
| FRVS Base Asset:       | 1,801,380 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031560  |
|                        |           |

| Mortgage Information |           |          |  |  |  |
|----------------------|-----------|----------|--|--|--|
| Amount: 1,731,844.00 |           |          |  |  |  |
| Type:                | Fixed [2] |          |  |  |  |
| < 60% of Base:       | False     |          |  |  |  |
| Interest Rate:       | 12.0000   | <b>%</b> |  |  |  |
| Chase Rate:          | 11.5000   | <b>%</b> |  |  |  |
| Amortization Rate:   | 12.0000   | <b>%</b> |  |  |  |
| Interest Only:       | False     |          |  |  |  |
| Yearly Payment:      | 276,649   |          |  |  |  |
|                      |           |          |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |  |
|------------------------------|-----------|----------|--|--|--|--|
| Tota                         | al Amount | Per Diem |  |  |  |  |
| 80% Capital(1):              | 2,093,758 | 14.0360  |  |  |  |  |
| 20% ROE(2):                  | 523,440   | 0.8381   |  |  |  |  |
| Insurance Cost(3):           | 21,387    | 1.0872   |  |  |  |  |
| Taxes Cost(3):               | 62,173    | 3.1606   |  |  |  |  |
| Home Office(3):              | 10,355    | 0.5264   |  |  |  |  |
| Replacement(3&4):            | 728,103   | 0.0000   |  |  |  |  |
| Total FRVS PD:               |           | 19.6483  |  |  |  |  |

- (1) 80% Capital (\$2,093,758) amortized at 12.0000% for 20 years Principal & Interest of \$276,649 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$14.0360
- (2) 20% ROE (\$523,440) times the ROE factor (0.031560) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.8381
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 30,023    |
|---------------------|-------------|--------------------------|-----------|
| Comparison Date:    | 7/1/1989    | Current RS PBS:          | 49,593    |
| Comparison Bed      | 60          | Effective PBS Limitation | 1,801,380 |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |  |  |  |
| Operating  | 51.2689   | 51.2689   | 3.7444                     | 47.5245                       |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 90.8101<br>71.4296<br>13.6500<br>0.0000<br>0.0000 | 90.8101<br>71.4296<br>19.6483<br>0.0000<br>0.0000 | 6.6323<br>5.2169<br>1.4350 | 84.1778<br>66.2127<br>18.2133 |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$11.8556<br>\$8.6851         |  |  |  |  |
| Totals   | 227.1586  | 233.1569  | 17.0286                    | 236.6690                      |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





214.19

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Eden Springs Nursing and Rehab Center**

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

| Provider Information               | Cost Report (CR)           | Patient Days      |                       | Ratings Days    |            |
|------------------------------------|----------------------------|-------------------|-----------------------|-----------------|------------|
| 4679 Crawfordville Highway         | 08/01/2009-07/31/2010      | Number of Beds:   | 120                   | Superior:       | 0          |
| Crawfordville FL 32326             | Days In CR 365             | Maximum:          | 43,800                | Standard:       | 184        |
| County: Wakulla[65]                | First Used: <b>2011/01</b> | Max Annualized:   | 43,800                | Conditional:    | 0          |
| Region: North [1] Area: 2          | Last Used: <b>2011/07</b>  | Total Patient:    | 38,231                | Total:          | 184        |
| Control Private For profit [1]     | Unaudited [3]              | Medicare:         | 5,574                 | Inflat          | ion        |
| Current Class North Large [2]      | Initial CR? False          | Medicaid:         | 26,889                | FY Index:       | 1.20943572 |
| Class at 1/94: North Large [2]     | Medicaid Utilization       | •                 | 70.33298%             | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]       | Occupancy:                 | ;                 | 87.28539%             | Cost:           | 1.04252585 |
| Open Date: 6/1/1974                | Statewide Low Occupan      | cy Threshold:     | 79.31440%             | Target:         | 1.01620550 |
| Acquired Date: 6/1/1974            | Medicaid Low Occupand      | cy Threshold:     | 41.94060%             | DC FY Index:    | 1.16783181 |
| Entered Medicaid 6/1/1974          | Low Occupancy Adjustr      | ment Factor: 1    | 10.04986%             | DC Sem Index:   | 1.19750000 |
| Med # Active Date: <b>8/1/2001</b> | Weighted Low Occ Adju      | ustment Factor: 1 | $\mathbf{00.00000\%}$ | DC Inflation:   | 1.02540451 |
| Previous Med # <b>221392</b>       |                            |                   |                       |                 |            |
|                                    |                            |                   |                       | PS Target:      | 1.02315072 |

|       | Rate Calculations   |           |           |           |          |     |           |  |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|--|
| Item  | Description   | Operating | Direct    | InDirect  | Property | ROE | Totals    |  |
| 1     | Total Cost  | 1,118,567 | 2,481,761 | 1,330,544 | 430,493  | 0   | 5,361,365 |  |
| 1a    | Audit Adjustments   |           |           |           |          |     |           |  |
| 2     | Cost Per Diem   | 41.5994   | 92.2965   | 49.4828   | 16.0100  |     | 199.3887  |  |
| 3     | Cost Per Diem Inflated  | 43.3684   | 94.6412   | 51.5871   |          |     |           |  |
| 4     | Low Occupancy Adjustment  |           |           |           |          |     |           |  |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 43.3684   | 94.6412   | 51.5871   | 16.0100  |     | 205.6067  |  |
| 5a    | Interim Adjustment  |           |           |           |          |     |           |  |
| 5b    | Interim Adjusted Per Diem   |           |           |           |          |     |           |  |
| 6     | Prior Semester: Provider Target Base  | 40.4674   |           | 61.0559   |          |     |           |  |
| 7     | Provider Target Rate  | 41.4042   |           | 62.4694   |          |     |           |  |
| 7a    | Interim Adjustment  |           |           |           |          |     |           |  |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |          |     |           |  |
| 8     | Cost Based Class Ceilings   | 47.7573   | 95.2206   | 58.5089   | 13.6500  |     |           |  |
| 9     | Prior Semester: Class Ceiling Target Base   | 45.2463   |           | 53.4956   |          |     |           |  |
| 10    | Target Rate Class Ceiling   | 45.9795   |           | 54.3625   |          |     |           |  |
| 10a   | New Provider Target Limitation  |           |           |           |          |     |           |  |
| 10b   | Base for line 10a   |           |           |           |          |     |           |  |
| 11    | Lesser of 5,7,8,10, 10a   | 41.4042   | 94.6412   | 51.5871   | 13.6500  |     | 201.2825  |  |
| 12/13 | Medicaid Adjustment Rate  |           | 2.1649    | 1.1800    |          |     |           |  |
| 14    | Prospective Per Diem 11   | 41.4042   | 96.8061   | 52.7671   | 13.6500  |     | 204.6274  |  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |  |





214.19

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Eden Springs Nursing and Rehab Center**

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1974/01   |
| Indexed Asset Value  | 3,924,501 |
| FRVS Base Asset:     | 1,939,160 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031040  |
|                      |           |

| Mortgage Information |              |          |  |
|----------------------|--------------|----------|--|
| Amount:              | 3,300,000.00 |          |  |
| Type:                | Fixed [2]    |          |  |
| < 60% of Base:       | False        |          |  |
| Interest Rate:       | 10.5000 %    |          |  |
| Chase Rate:          | 6.7500 %     |          |  |
| Amortization Rate:   | 9.7500       | <b>%</b> |  |
| Interest Only:       | False        |          |  |
| Yearly Payment:      | 357,356      |          |  |

| Calculation of FRVS Per Diem |                    |          |  |  |
|------------------------------|--------------------|----------|--|--|
|                              | Total Amount       | Per Diem |  |  |
| 80% Capital(1):              | 3,139,601          | 9.0653   |  |  |
| 20% ROE(2):                  | 784,900            | 0.6180   |  |  |
| Insurance Cost(              | 3): <b>20,137</b>  | 0.5267   |  |  |
| Taxes Cost(3):               | 29,857             | 0.7810   |  |  |
| Home Office(3)               | : 14,246           | 0.3726   |  |  |
| Replacement(38               | £4): <b>20,533</b> | 0.0000   |  |  |
| Total FRVS PI                | D:                 | 11.3636  |  |  |

- (1) 80% Capital (\$3,139,601) amortized at 9.7500% for 20 years Principal & Interest of \$357,356 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.0653
- (2) 20% ROE (\$784,900) times the ROE factor (0.031040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6180
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:          | 28,500    |  |
|---------------------|-------------|---------------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:                 | 49,593    |  |
| Comparison Bed      | 120         | <b>Effective PBS Limitation</b> | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 41.4042   | 41.4042   | 3.0240                     | 38.3802                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 96.8061<br>52.7671<br>13.6500<br>0.0000<br>0.0000 | 96.8061<br>52.7671<br>11.3636<br>0.0000<br>0.0000 | 7.0703<br>3.8539<br>0.8299 | 89.7358<br>48.9132<br>10.5337 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 204 (274  | 202 2410  | 44.5504                    | \$17.9468<br>\$8.6851         |  |
| Totals   | 204.6274  | 202.3410  | 14.7781                    | 214.1948                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





228.85

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Jackson Plaza Nursing & Rehab

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

| Provider Information           | Cost Report (CR) Patient Days |                                   | Ratings Days               |   |
|--------------------------------|-------------------------------|-----------------------------------|----------------------------|---|
| 1861 NW 8th Ave.               | 03/01/2010-02/28/2011         | Number of Beds: 120               | Superior: 0                |   |
| Miami FL 33136                 | Days In CR 365                | Maximum: <b>43,800</b>            | Standard: 184              |   |
| County: Dade[13]               | First Used: <b>2011/07</b>    | Max Annualized: 43,800            | Conditional: 0             |   |
| Region: South[2] Area: 11      | Last Used: <b>2011/07</b>     | Total Patient: 42,780             | Total: <b>184</b>          |   |
| Control Private Non-Profit [3] | Unaudited [3]                 | Medicare: <b>9,711</b>            | Inflation                  |   |
| Current Class South Large [4]  | Initial CR? False             | Medicaid: <b>30,741</b>           | FY Index: <b>1.2241773</b> | 8 |
| Class at 1/94: South Large [4] | Medicaid Utilization          | 71.85835%                         | Semester Index: 1.2608680  | 0 |
| Operating Ex > 18 months [1]   | Occupancy:                    | 97.67123%                         | Cost: 1.0299716            |   |
| Open Date: 12/7/2000           | Statewide Low Occupan         | cy Threshold: <b>79.31440%</b>    | Target: 1.01620550         |   |
| Acquired Date: 11/6/2000       | Medicaid Low Occupand         | cy Threshold: <b>41.94060%</b>    | DC FY Index: 1.17566608    |   |
| Entered Medicaid 12/7/2000     | Low Occupancy Adjustr         | ment Factor: 123.14439%           | DC Sem Index: 1.19750000   | _ |
| Med # Active Date: 1/1/2002    | Weighted Low Occ Adju         | ustment Factor: <b>100.00000%</b> | DC Inflation: 1.0185715    | - |
| Previous Med # <b>228460</b>   |                               |                                   | 10100710                   |   |
|                                |                               |                                   | PS Target: 1.0231507       | 2 |

|       | Rate Calculations   |           |           |           |           |     |           |
|-------|---|-----------|-----------|-----------|-----------|-----|-----------|
| Item  | Description   | Operating | Direct    | InDirect  | Property  | ROE | Totals    |
| 1     | Total Cost  | 1,649,966 | 2,999,615 | 1,838,104 | 1,084,235 | 0   | 7,571,920 |
| 1a    | Audit Adjustments   |           |           |           |           |     |           |
| 2     | Cost Per Diem   | 53.6731   | 97.5770   | 59.7932   | 35.2700   |     | 246.3133  |
| 3     | Cost Per Diem Inflated  | 55.2818   | 99.3892   | 61.5853   |           |     |           |
| 4     | Low Occupancy Adjustment  |           |           |           |           |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 55.2818   | 99.3892   | 61.5853   | 35.2700   |     | 251.5263  |
| 5a    | Interim Adjustment  |           |           |           |           |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |           |           |     |           |
| 6     | Prior Semester: Provider Target Base  | 43.9168   |           | 57.2342   |           |     |           |
| 7     | Provider Target Rate  | 44.9335   |           | 58.5592   |           |     |           |
| 7a    | Interim Adjustment  |           |           |           |           |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |           |     |           |
| 8     | Cost Based Class Ceilings   | 51.5193   | 97.3713   | 64.0999   | 13.6500   |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 50.3378   |           | 56.8989   |           |     |           |
| 10    | Target Rate Class Ceiling   | 51.1535   |           | 57.8210   |           |     |           |
| 10a   | New Provider Target Limitation  |           |           |           |           |     |           |
| 10b   | Base for line 10a   |           |           |           |           |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 44.9335   | 97.3713   | 57.8210   | 13.6500   |     | 213.7758  |
| 12/13 | Medicaid Adjustment Rate  |           | 2.3944    | 1.4219    |           |     |           |
| 14    | Prospective Per Diem 11   | 44.9335   | 99.7657   | 59.2429   | 13.6500   |     | 217.5921  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |           |     |           |





228.85

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| Iackson | Plaza | Nursing | & Rehab |  |
|---------|-------|---------|---------|--|
| Jackson | riaza | Nursing | & Renan |  |

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 7/26/2002 |  |
|----------------------|-----------|--|
| Year of Phase-In/Ful | 1:        |  |
| RS to Start Calcs:   | 2000/07   |  |
| Indexed Asset Value  | 5,413,893 |  |
| FRVS Base Asset:     | 0         |  |
| Occup Adj Factor:    | 0.9000    |  |
| ROE Factor           | 0.026880  |  |
|                      |           |  |

| Mortgage Information |                             |          |  |  |
|----------------------|-----------------------------|----------|--|--|
| Amount:              | Amount: <b>2,100,000.00</b> |          |  |  |
| Type:                | Fixed [2]                   |          |  |  |
| < 60% of Base:       | False                       |          |  |  |
| Interest Rate:       | 11.0000                     | <b>%</b> |  |  |
| Chase Rate:          | 7.7500                      | <b>%</b> |  |  |
| Amortization Rate:   | 10.7500                     | <b>%</b> |  |  |
| Interest Only:       | False                       |          |  |  |
| Yearly Payment:      | 527,649                     |          |  |  |

| Calculation of FRVS Per Diem |                   |          |  |
|------------------------------|-------------------|----------|--|
| Γ                            | Total Amount      | Per Diem |  |
| 80% Capital(1):              | 4,331,114         | 13.3853  |  |
| 20% ROE(2):                  | 1,082,779         | 0.7383   |  |
| Insurance Cost(3)            | ): 62,522         | 1.4615   |  |
| Taxes Cost(3):               | 0                 | 0.0000   |  |
| Home Office(3):              | 19,753            | 0.4617   |  |
| Replacement(3&4              | 4): <b>46,617</b> | 0.0000   |  |
| Total FRVS PD                | ) <u>•</u>        | 16.0468  |  |

- (1) 80% Capital (\$4,331,114) amortized at 10.7500% for 20 years Principal & Interest of \$527,649 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.3853
- (2) 20% ROE (\$1,082,779) times the ROE factor (0.026880) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7383
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 39,849    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/2000   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 4,781,880 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





194.21

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Manor Pines Convalescent Center, LLC**

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

| Provider Information           | Cost Report (CR)           | Patient Days                 | Ratings Days                         |
|--------------------------------|----------------------------|------------------------------|--------------------------------------|
| 1701 NE 26th Street            | 07/01/2009-06/30/2010      | Number of Beds: 206          | Superior: 0                          |
| Ft. Lauderdale FL 33305        | Days In CR 365             | Maximum: 75,1                | 90 Standard: 184                     |
| County: Broward[6]             | First Used: <b>2011/07</b> | Max Annualized: 75,3         |                                      |
| Region: South[2] Area: 10      | Last Used: <b>2011/07</b>  | Total Patient: 50,4          | 160 Total: 184                       |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 10,0               | Inflation                            |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: 17,9               | 997 FY Index: 1.20667423             |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 35.6658                      | 7% Semester Index: <b>1.26086800</b> |
| Operating Ex > 18 months [1]   | Occupancy:                 | 67.1099                      |                                      |
| Open Date: 7/1/1966            | Statewide Low Occupan      | cy Threshold: <b>79.3144</b> | 0% Target: 1.01620550                |
| Acquired Date: <b>2/1/1968</b> | Medicaid Low Occupan       | cy Threshold: 41.9406        | 0% DC FY Index: 1.16650000           |
| Entered Medicaid 3/6/2002      | Low Occupancy Adjusti      | ment Factor: <b>84.6126</b>  | 2% DC Sem Index: 1.19750000          |
| Med # Active Date: 3/6/2002    | Weighted Low Occ Adju      | ustment Factor: 100.0000     | 0%                                   |
| Previous Med #                 |                            |                              | 1,0200,620                           |
|                                |                            |                              | PS Target: 1.02315072                |

|       |   | F         | Rate Calculations |          |          |     |           |
|-------|---|-----------|-------------------|----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct            | InDirect | Property | ROE | Totals    |
| 1     | Total Cost  | 761,034   | 1,412,971         | 795,506  | 256,457  | 0   | 3,225,968 |
| 1a    | Audit Adjustments   |           |                   |          |          |     |           |
| 2     | Cost Per Diem   | 42.2867   | 78.5115           | 44.2021  | 14.2500  |     | 179.2503  |
| 3     | Cost Per Diem Inflated  | 44.1859   | 80.5980           | 46.1873  |          |     |           |
| 4     | Low Occupancy Adjustment  |           |                   |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 44.1859   | 80.5980           | 46.1873  | 14.2500  |     | 185.2212  |
| 5a    | Interim Adjustment  |           |                   |          |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |                   |          |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 50.1927   |                   | 47.9568  |          |     |           |
| 7     | Provider Target Rate  | 51.3547   |                   | 49.0670  |          |     |           |
| 7a    | Interim Adjustment  |           |                   |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |                   |          |          |     |           |
| 8     | Cost Based Class Ceilings   | 51.5193   | 97.3713           | 64.0999  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 50.3378   |                   | 56.8989  |          |     |           |
| 10    | Target Rate Class Ceiling   | 51.1535   |                   | 57.8210  |          |     |           |
| 10a   | New Provider Target Limitation  |           |                   |          |          |     |           |
| 10b   | Base for line 10a   |           |                   |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 44.1859   | 80.5980           | 46.1873  | 13.6500  |     | 184.6212  |
| 12/13 | Medicaid Adjustment Rate  |           |                   |          |          |     |           |
| 14    | Prospective Per Diem 11   | 44.1859   | 80.5980           | 46.1873  | 13.6500  |     | 184.6212  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                   |          |          |     |           |





194.21

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Manor Pines Convalescent Center, LLC**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 3/6/2002  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1971/07   |
| Indexed Asset Value    | 2,506,665 |
| FRVS Base Asset:       | 2,506,665 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031560  |
|                        |           |

| formation |  |  |  |  |  |
|-----------|--|--|--|--|--|
| 375,000   | 0.00   |  |  |  |  |
| Fixed [2] |  |  |  |  |  |
| True      |  |  |  |  |  |
| 9.5700    | <b>%</b>   |  |  |  |  |
| 8.5000    | <b>%</b>   |  |  |  |  |
| 8.5000    | <b>%</b>   |  |  |  |  |
| True      |  |  |  |  |  |
| 168,9     | 22   |  |  |  |  |
|           | Fixed [2]     True     9.5700     8.5000     8.5000     True |  |  |  |  |

| Calculation      | Calculation of FRVS Per Diem |          |  |  |  |
|------------------|------------------------------|----------|--|--|--|
|                  | Total Amount                 | Per Diem |  |  |  |
| 80% Capital(1):  | 2,005,332                    | 2.4962   |  |  |  |
| 20% ROE(2):      | 501,333                      | 0.2338   |  |  |  |
| Insurance Cost(3 | 3): <b>102,855</b>           | 2.0383   |  |  |  |
| Taxes Cost(3):   | 250,966                      | 4.9736   |  |  |  |
| Home Office(3):  | 79,241                       | 1.5704   |  |  |  |
| Replacement(3&   | (4): <b>104,606</b>          | 0.0000   |  |  |  |
| Total FRVS PI    | ):                           | 11.3123  |  |  |  |

- (1) 80% Capital (\$2,005,332) amortized at 8.5000% for 20 years Interest of \$168,922 divided by annual available days (75,190) divided by Occup. Adj. (0.9000) = \$2.4962
- (2) 20% ROE (\$501,333) times the ROE factor (0.031560) divided by annual available days (75,190) divided by Occup. Adj. (0.9000) = \$0.2338
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |          | Used Per Bed Standard:   | 10,261    |
|--------------------------------|----------|--------------------------|-----------|
| Comparison Date:               | 1/1/1971 | Current RS PBS:          | 49,593    |
| Comparison Bed                 | 206      | Effective PBS Limitation | 2,113,766 |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 44.1859   | 44.1859   | 3.2271                     | 40.9588                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 80.5980<br>46.1873<br>13.6500<br>0.0000<br>0.0000 | 80.5980<br>46.1873<br>11.3123<br>0.0000<br>0.0000 | 5.8865<br>3.3733<br>0.8262 | 74.7115<br>42.8140<br>10.4861 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$16.5590<br>\$8.6851         |  |
| Totals   | 184.6212  | 182.2835  | 13.3131                    | 194.2145                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





243.00

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### 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]

| Type of Ownership. Trivate Non-11 | one [b] CHO W Status Basea | on this Cost Report. 110 Change   | <u> </u>        |            |
|-----------------------------------|----------------------------|-----------------------------------|-----------------|------------|
| Provider Information              | Cost Report (CR)           | Patient Days                      | Ratings         | Days       |
| 12505 NE 16th Avenue              | 08/01/2009-07/31/2010      | Number of Beds: 98                | Superior:       | 0          |
| North Miami FL 33161              | Days In CR 365             | Maximum: <b>35,770</b>            | Standard:       | 184        |
| County: Dade[13]                  | First Used: <b>2011/01</b> | Max Annualized: 35,770            | Conditional:    | 0          |
| Region: South[2] Area: 11         | Last Used: <b>2011/07</b>  | Total Patient: 31,601             | Total:          | 184        |
| Control Private Non-Profit [3]    | Unaudited [3]              | Medicare: <b>6,353</b>            | Inflat          | ion        |
| Current Class South Small [3]     | Initial CR? False          | Medicaid: <b>23,199</b>           | FY Index:       | 1.20943572 |
| Class at 1/94: South Small [3]    | Medicaid Utilization       | 73.41223%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]      | Occupancy:                 | 88.34498%                         | Cost:           | 1.04252585 |
| Open Date: 11/23/1998             | Statewide Low Occupan      | recy Threshold: <b>79.31440%</b>  | Target:         | 1.01620550 |
| Acquired Date: 10/1/1978          | Medicaid Low Occupan       | cy Threshold: <b>41.94060%</b>    | DC FY Index:    | 1.16783181 |
| Entered Medicaid 5/1/1971         | Low Occupancy Adjusti      | ment Factor: 111.38580%           | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2002       | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:   | 1.02540451 |
| Previous Med # 213845             |                            |                                   |                 |            |
|                                   |                            |                                   | PS Target:      | 1.02315072 |
|                                   | Rate Ca                    | lculations                        |                 |            |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,347,858        | 2,337,520           | 1,462,059           | 295,555  | 0   | 5,442,992 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 58.0998          | 100.7595            | 63.0225             | 12.7400  |     | 234.6218  |
| 3     | Cost Per Diem Inflated                    | 60.5705          | 103.3192            | 65.7026             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 60.5705          | 103.3192            | 65.7026             | 12.7400  |     | 242.3323  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 50.0232          |                     | 58.5755             |          |     |           |
| 7     | Provider Target Rate                      | 51.1813          |                     | 59.9316             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 59.2863          | 102.7706            | 78.6955             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 60.7984          |                     | 70.2905             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 61.7837          |                     | 71.4296             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 51.1813          | 102.7706            | 59.9316             | 12.7400  |     | 226.6235  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.7069              | 1.5785              |          |     |           |
| 14    | Prospective Per Diem 11                   | 51.1813          | 105.4775            | 61.5101             | 12.7400  |     | 230.9089  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





243.00

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Arch Plaza Nursing & Rehabilitation Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 5/1/1996  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1978/07   |
| Indexed Asset Value    | 4,432,580 |
| FRVS Base Asset:       | 1,103,440 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031040  |
|                        |           |

| Mortgage Information |           |          |  |  |  |
|----------------------|-----------|----------|--|--|--|
| Amount: 1,800,000.0  |           |          |  |  |  |
| Type:                | Fixed [2] |          |  |  |  |
| < 60% of Base:       | False     |          |  |  |  |
| Interest Rate:       | 11.0000   | <b>%</b> |  |  |  |
| Chase Rate:          | 7.7500    | <b>%</b> |  |  |  |
| Amortization Rate:   | 10.7500   | <b>%</b> |  |  |  |
| Interest Only:       | False     |          |  |  |  |
| Yearly Payment:      | 432,0     | 800      |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |  |
|------------------------------|-----------|----------|--|--|--|--|
| Total                        | al Amount | Per Diem |  |  |  |  |
| 80% Capital(1):              | 3,546,064 | 13.4193  |  |  |  |  |
| 20% ROE(2):                  | 886,516   | 0.8548   |  |  |  |  |
| Insurance Cost(3):           | 15,936    | 0.5043   |  |  |  |  |
| Taxes Cost(3):               | 36,634    | 1.1593   |  |  |  |  |
| Home Office(3):              | 17,860    | 0.5652   |  |  |  |  |
| Replacement(3&4):            | 144,143   | 0.0000   |  |  |  |  |
| Total FRVS PD:               |           | 16.5029  |  |  |  |  |

- (1) 80% Capital (\$3,546,064) amortized at 10.7500% for 20 years Principal & Interest of \$432,008 divided by annual available days (35,770) divided by Occup. Adj. (0.9000) = \$13.4193
- (2) 20% ROE (\$886,516) times the ROE factor (0.031040) divided by annual available days (35,770) divided by Occup. Adj. (0.9000) = \$0.8548
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 118         | Effective PBS Limitation | 3,363,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |                            |                               |  |  |
|--|--|--|----------------------------|-------------------------------|--|--|
| Components Cost FRVS MTA* Final Component                          |  |  |                            |                               |  |  |
| Operating  | 51.1813  | 51.1813  | 3.7380                     | 47.4433                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 105.4775<br>61.5101<br>12.7400<br>0.0000<br>0.0000 | 105.4775<br>61.5101<br>16.5029<br>0.0000<br>0.0000 | 7.7036<br>4.4924<br>1.2053 | 97.7739<br>57.0177<br>15.2976 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |  |                            | \$16.7862<br>\$8.6851         |  |  |
| Totals   | 230.9089   | 234.6718   | 17.1393                    | 243.0038                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





197.64

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### 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]

| Type of Ownership. I fivate For pro | iii [i] Ciio w Status basca ( | on this Cost Report. No Change     | V[ * ]            |           |
|-------------------------------------|-------------------------------|------------------------------------|-------------------|-----------|
| Provider Information                | Cost Report (CR)              | Patient Days                       | Ratings Da        | ys        |
| 11300 110th Ave. North              | 01/01/2010-12/31/2010         | Number of Beds: 60                 | Superior:         | 0         |
| Seminole FL 33778                   | Days In CR 365                | Maximum: <b>21,90</b> 0            | Standard:         | 184       |
| County: Pinellas[52]                | First Used: <b>2011/07</b>    | Max Annualized: 21,900             | Conditional:      | 0         |
| Region: Central[3] Area: 5          | Last Used: <b>2011/07</b>     | Total Patient: 20,278              | Total:            | 184       |
| Control Private For profit [1]      | Unaudited [3]                 | Medicare: <b>3,27</b> 9            | Inflation         |           |
| Current Class Central Small [5]     | Initial CR? False             | Medicaid: 8,232                    | FY Index: 1       | .22078676 |
| Class at 1/94: North Small [1]      | Medicaid Utilization          | 40.59572%                          | Semester Index: 1 | .26086800 |
| Operating Ex > 18 months [1]        | Occupancy:                    | 92.59360%                          | •                 | .03283230 |
| Open Date: 1/1/1962                 | Statewide Low Occupan         | cy Threshold: <b>79.31440</b> %    | ·                 | .01620550 |
| Acquired Date: 4/1/2002             | Medicaid Low Occupan          | cy Threshold: <b>41.94060</b> %    | ,                 | .17400000 |
| Entered Medicaid 5/21/2002          | Low Occupancy Adjustr         | ment Factor: 116.74249%            | <u> </u>          | .19750000 |
| Med # Active Date: 5/21/2002        | Weighted Low Occ Adju         | ustment Factor: <b>100.00000</b> % |                   | .02001704 |
| Previous Med #                      |                               |                                    | _                 |           |
|                                     |                               |                                    | PS Target: 1      | .02315072 |

|       | Rate Calculations   |           |         |          |          |     |           |
|-------|---|-----------|---------|----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct  | InDirect | Property | ROE | Totals    |
| 1     | Total Cost  | 333,067   | 595,965 | 431,656  | 145,953  | 0   | 1,506,641 |
| 1a    | Audit Adjustments   |           |         |          |          |     |           |
| 2     | Cost Per Diem   | 40.4600   | 72.3961 | 52.4363  | 17.7300  |     | 183.0224  |
| 3     | Cost Per Diem Inflated  | 41.7884   | 73.8453 | 54.1579  |          |     |           |
| 4     | Low Occupancy Adjustment  |           |         |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 41.7884   | 73.8453 | 54.1579  | 17.7300  |     | 187.5216  |
| 5a    | Interim Adjustment  |           |         |          |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |         |          |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 46.2413   |         | 53.6513  |          |     |           |
| 7     | Provider Target Rate  | 47.3118   |         | 54.8934  |          |     |           |
| 7a    | Interim Adjustment  |           |         |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |         |          |          |     |           |
| 8     | Cost Based Class Ceilings   | 56.4866   | 97.7236 | 72.5771  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 54.6049   |         | 64.3815  |          |     |           |
| 10    | Target Rate Class Ceiling   | 55.4898   |         | 65.4248  |          |     |           |
| 10a   | New Provider Target Limitation  |           |         |          |          |     |           |
| 10b   | Base for line 10a   |           |         |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 41.7884   | 73.8453 | 54.1579  | 13.6500  |     | 183.4416  |
| 12/13 | Medicaid Adjustment Rate  |           |         |          |          |     |           |
| 14    | Prospective Per Diem 11   | 41.7884   | 73.8453 | 54.1579  | 13.6500  |     | 183.4416  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |         |          |          |     |           |





197.64

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Wrights Healthcare & Rehabilitation Center

**FRVS** 

FRVS Status as of this Semester:

CDAG

| Began FRVS:          | 5/21/2002 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 2002/01   |
| Indexed Asset Value  | 2,556,946 |
| FRVS Base Asset:     | 2,472,420 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027600  |
|                      |           |

| Mortgage Information |        |          |  |  |  |
|----------------------|--------|----------|--|--|--|
| Amount: 3,000,000.00 |        |          |  |  |  |
| Type: Fixed [2]      |        |          |  |  |  |
| < 60% of Base:       | False  |          |  |  |  |
| Interest Rate:       | 9.5000 | <b>%</b> |  |  |  |
| Chase Rate:          | 4.7500 | <b>%</b> |  |  |  |
| Amortization Rate:   | 7.7500 | <b>%</b> |  |  |  |
| Interest Only:       | False  |          |  |  |  |
| Yearly Payment:      | 201,5  | 516      |  |  |  |

| Calculation of FRVS Per Diem |                     |          |  |  |  |  |
|------------------------------|---------------------|----------|--|--|--|--|
| ·                            | Total Amount        | Per Diem |  |  |  |  |
| 80% Capital(1):              | 2,045,557           | 10.2240  |  |  |  |  |
| 20% ROE(2):                  | 511,389             | 0.7161   |  |  |  |  |
| Insurance Cost(3             | ): <b>56,168</b>    | 2.7699   |  |  |  |  |
| Taxes Cost(3):               | 20,100              | 0.9912   |  |  |  |  |
| Home Office(3):              | 7,043               | 0.3473   |  |  |  |  |
| Replacement(3&               | (4): <b>133,853</b> | 0.0000   |  |  |  |  |
| Total FRVS PD                | ):                  | 15.0485  |  |  |  |  |

- (1) 80% Capital (\$2,045,557) amortized at 7.7500% for 20 years Principal & Interest of \$201,516 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$10.2240
- (2) 20% ROE (\$511,389) times the ROE factor (0.027600) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.7161
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| ſ | Per Bed Standard Determination |          | Used Per Bed Standard:   | 41,207    |  |
|---|--------------------------------|----------|--------------------------|-----------|--|
|   | Comparison Date:               | 7/1/2001 | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed                 | 60       | Effective PBS Limitation | 2,472,420 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |   |                            |                               |  |  |  |  |
| Operating  | 41.7884   | 41.7884   | 3.0520                     | 38.7364                       |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 73.8453<br>54.1579<br>13.6500<br>0.0000<br>0.0000 | 73.8453<br>54.1579<br>15.0485<br>0.0000<br>0.0000 | 5.3933<br>3.9554<br>1.0991 | 68.4520<br>50.2025<br>13.9494 |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 102 1116  | 4040404   |                            | \$17.6126<br>\$8.6851         |  |  |  |  |
| Totals   | 183.4416  | 184.8401  | 13.4998                    | 197.6380                      |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





179.17

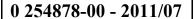
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **EdgeWood Nursing Center**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type o | of Ownership: Private For pro | fit [1] CHOV         | V Status  | based o  | n this Co  | st Report  | t: No (       | Change[1 |      |              |            |
|--------|-------------------------------|----------------------|-----------|----------|------------|------------|---------------|----------|------|--------------|------------|
|        | Provider Information          | Cost Re              | port (CR) | )        |            | Patient I  | Days          |          |      | Ratings 1    | Days       |
| 1771   | Edgewood Avenue West          | 01/01/2010           | -12/31/2  | 2010     | Number     | of Beds:   | 6             | 50       |      | Superior:    | 0          |
|        | sonville FL 32208             | Days In CR           |           | 365      | Maximu     | m:         | 2             | 21,900   |      | Standard:    | 184        |
| Count  | y: <b>Duval[16]</b>           | First Used:          | 2011/     | 07       | Max Anı    | nualized:  | 2             | 21,900   |      | Conditional: | 0          |
| Regio  | n: North [1] Area: 4          | Last Used:           | 2011/     | 07       | Total Pat  | ient:      | 2             | 20,736   |      | Total:       | 184        |
| Contro | ol Private For profit [1]     | Unaudited [          | 3]        |          | Medicare   | e:         |               | 3,447    |      | Inflati      | on         |
| Curre  | nt Class North Small [1]      | Initial CR?          | False     |          | Medicaio   | <b>l</b> : |               | 15,253   | FY I | Index:       | 1.22078676 |
| Class  | at 1/94: North Small [1]      | Medicai              | d Utiliza | tion     |            |            | 73.55         | 5806%    | Sem  | ester Index: | 1.26086800 |
| Opera  | ting Ex $> 18$ months [1]     | Occupancy: 94.68493% |           | Cost     |            | 1.03283230 |               |          |      |              |            |
| Open   | Date: 1/1/1988                | Statewic             | de Low C  | ccupan   | cy Thresh  | old:       | <b>79.3</b> 1 | 1440%    | Targ |              | 1.01620550 |
| Acqui  | red Date: 1/1/1988            | Medicai              | d Low O   | ccupan   | cy Thresho |            |               | 4060%    | _    | FY Index:    | 1.17400000 |
| Entere | ed Medicaid <b>2/12/1988</b>  | Low Oc               | cupancy   | Adjustr  | nent Facto | or:        | 119.3         | 7925%    |      | Sem Index:   | 1.19750000 |
|        | # Active Date: 5/16/2002      | Weighte              | ed Low C  | cc Adjı  | ıstment Fa | ictor:     | 100.00        | 0000%    |      | Inflation:   | 1.02001704 |
| Previo | ous Med # 212521              |                      |           |          |            |            |               |          |      |              |            |
|        |                               |                      |           |          |            |            |               |          | rs . | Γarget:      | 1.02315072 |
|        |                               |                      | F         | Rate Cal | lculations |            |               |          |      |              |            |
| Item   | Description                   | Oper                 | rating    | Di       | rect       | InDire     | ect           | Propert  | у    | ROE          | Totals     |
| 1      | Total Cost                    | 70                   | 0,757     | ç        | 25,825     | 632,7      | 708           | 276,6    | 589  | 0            | 2,535,979  |
| 1a     | Audit Adjustments             |                      |           |          |            |            |               |          |      |              |            |
| 7      | -                             | 4.5                  | 0.400     |          | 0.6070     | 41 40      | 200           | 10.1     |      |              | 166.2610   |

|       | Rate Calculations                         |                  |                    |                    |          |     |           |  |
|-------|---|------------------|--------------------|--------------------|----------|-----|-----------|--|
| Item  | Description                               | Operating        | Direct             | InDirect           | Property | ROE | Totals    |  |
| 1     | Total Cost                                | 700,757          | 925,825            | 632,708            | 276,689  | 0   | 2,535,979 |  |
| 1a    | Audit Adjustments                         |                  |                    |                    |          |     |           |  |
| 2     | Cost Per Diem                             | 45.9422          | 60.6979            | 41.4809            | 18.1400  |     | 166.2610  |  |
| 3     | Cost Per Diem Inflated                    | 47.4506          | 61.9129            | 42.8428            |          |     |           |  |
| 4     | Low Occupancy Adjustment                  |                  |                    |                    |          |     |           |  |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 47.4506          | 61.9129            | 42.8428            | 18.1400  |     | 170.3463  |  |
| 5a    | Interim Adjustment                        |                  |                    |                    |          |     |           |  |
| 5b    | Interim Adjusted Per Diem                 |                  |                    |                    |          |     |           |  |
| 6     | Prior Semester: Provider Target Base      | 41.0159          |                    | 48.7271            |          |     |           |  |
| 7     | Provider Target Rate                      | 41.9654          |                    | 49.8552            |          |     |           |  |
| 7a    | Interim Adjustment                        |                  |                    |                    |          |     |           |  |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                    |                    |          |     |           |  |
| 8     | Cost Based Class Ceilings                 | 53.6870          | 92.6766            | 66.4586            | 13.6500  |     |           |  |
| 9     | Prior Semester: Class Ceiling Target Base | 48.4247          |                    | 58.4725            |          |     |           |  |
| 10    | Target Rate Class Ceiling                 | 49.2094          |                    | 59.8127            |          |     |           |  |
| 10a   | New Provider Target Limitation            |                  |                    |                    |          |     |           |  |
| 10b   | Base for line 10a                         |                  |                    |                    |          |     |           |  |
| 11    | Lesser of 5,7,8,10, 10a                   | 41.9654          | 61.9129            | 42.8428            | 13.6500  |     | 160.3711  |  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.6409             | 1.1355             |          |     |           |  |
| 14    | Prospective Per Diem 11                   | 41.9654          | 63.5538            | 43.9783            | 13.6500  |     | 163.1475  |  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | ary Limitations no | t applied after 7/ | 1/2002   |     |           |  |





179.17

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **EdgeWood Nursing Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 6/1/1993  |
|------------------------|-----------|
| Year of Phase-In/ Full | l:        |
| RS to Start Calcs:     | 1988/01   |
| Indexed Asset Value    | 2,795,666 |
| FRVS Base Asset:       | 1,765,380 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.027600  |
|                        |           |

| Mortgage Information |              |          |  |  |  |  |
|----------------------|--------------|----------|--|--|--|--|
| Amount:              | 2,353,489.00 |          |  |  |  |  |
| Type:                | Fixed [2]    |          |  |  |  |  |
| < 60% of Base:       | False        |          |  |  |  |  |
| Interest Rate:       | 9.7500       | <b>%</b> |  |  |  |  |
| Chase Rate:          | 6.0000       | <b>%</b> |  |  |  |  |
| Amortization Rate:   | 9.0000       | <b>%</b> |  |  |  |  |
| Interest Only:       | False        |          |  |  |  |  |
| Yearly Payment:      | 241,4        | 172      |  |  |  |  |

| Calculation of FRVS Per Diem |                   |          |  |  |  |  |
|------------------------------|-------------------|----------|--|--|--|--|
| ,                            | Total Amount      | Per Diem |  |  |  |  |
| 80% Capital(1):              | 2,236,533         | 12.2512  |  |  |  |  |
| 20% ROE(2):                  | 559,133           | 0.7830   |  |  |  |  |
| Insurance Cost(3             | 3): <b>10,615</b> | 0.5119   |  |  |  |  |
| Taxes Cost(3):               | 36,958            | 1.7823   |  |  |  |  |
| Home Office(3):              | 4,100             | 0.1977   |  |  |  |  |
| Replacement(3&               | (4): <b>0</b>     | 0.0000   |  |  |  |  |
| Total FRVS PD                | ):                | 15.5261  |  |  |  |  |

- (1) 80% Capital (\$2,236,533) amortized at 9.0000% for 20 years Principal & Interest of \$241,472 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$12.2512
- (2) 20% ROE (\$559,133) times the ROE factor (0.027600) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.7830
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 29,423    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1987   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60         | Effective PBS Limitation | 1,765,380 |  |

|  |   |   |                            |                                   | Comparison of Reimbursement under Cost vs. FRVS |  |  |  |  |  |  |
|--|---|---|----------------------------|-----------------------------------|---|--|--|--|--|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                                   |   |  |  |  |  |  |  |
| Operating  | 41.9654   | 41.9654   | 3.0650                     | 38.9004                           |   |  |  |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 63.5538<br>43.9783<br>13.6500<br>0.0000<br>0.0000 | 63.5538<br>43.9783<br>15.5261<br>0.0000<br>0.0000 | 4.6417<br>3.2120<br>1.1340 | 58.9121<br>40.7663<br>14.3921     |   |  |  |  |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 163.1475  | 165.0236  | 12.0527                    | \$17.5175<br>\$8.6851<br>179.1735 |   |  |  |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





167.31

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Woodlands Care Center of Alachua County**

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

| Provider Information           | Cost Report (CR)           | Patient Days                      | Ratings Days    |            |
|--------------------------------|----------------------------|-----------------------------------|-----------------|------------|
| 7207 SW 24th Avenue            | 01/01/2009-12/31/2009      | Number of Beds: 120               | Superior:       | 0          |
| Gainesville Fl 32607           | Days In CR 365             | Maximum: <b>43,800</b>            | Standard:       | 184        |
| County: Alachua[1]             | First Used: <b>2011/01</b> | Max Annualized: 43,800            | Conditional:    | 0          |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>  | Total Patient: 43,067             | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>13,177</b>           | Inflati         | on         |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: <b>20,473</b>           | FY Index:       | 1.19387802 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 47.53756%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 98.32649%                         | Cost:           | 1.05611124 |
| Open Date: 5/6/2002            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target:         | 1.01620550 |
| Acquired Date: 5/6/2002        | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index:    | 1.15950000 |
| Entered Medicaid 6/27/2002     | Low Occupancy Adjustr      | ment Factor: 123.97053%           | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 6/27/2002   | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:   | 1.03277275 |
| Previous Med #                 |                            |                                   |                 |            |
|                                |                            |                                   | PS Target:      | 1.02315072 |

|       | Rate Calculations  |           |           |          |          |     |           |
|-------|--|-----------|-----------|----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct    | InDirect | Property | ROE | Totals    |
| 1     | Total Cost   | 740,024   | 1,393,988 | 640,854  | 569,559  | 0   | 3,344,425 |
| 1a    | Audit Adjustments  |           |           |          |          |     |           |
| 2     | Cost Per Diem  | 36.1463   | 68.0891   | 31.3024  | 27.8200  |     | 163.3578  |
| 3     | Cost Per Diem Inflated   | 38.1745   | 70.3206   | 33.0588  |          |     |           |
| 4     | Low Occupancy Adjustment   |           |           |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 38.1745   | 70.3206   | 33.0588  | 27.8200  |     | 169.3739  |
| 5a    | Interim Adjustment   |           |           |          |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |           |          |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 36.1628   |           | 44.2723  |          |     |           |
| 7     | Provider Target Rate   | 37.0000   |           | 45.2972  |          |     |           |
| 7a    | Interim Adjustment   |           |           |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |           |          |          |     |           |
| 8     | Cost Based Class Ceilings  | 47.7573   | 95.2206   | 58.5089  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 45.2463   |           | 53.4956  |          |     |           |
| 10    | Target Rate Class Ceiling  | 45.9795   |           | 54.3625  |          |     |           |
| 10a   | New Provider Target Limitation   |           |           |          |          |     |           |
| 10b   | Base for line 10a  |           |           |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 37.0000   | 70.3206   | 33.0588  | 13.6500  |     | 154.0294  |
| 12/13 | Medicaid Adjustment Rate   |           |           |          |          |     |           |
| 14    | Prospective Per Diem 11  | 37.0000   | 70.3206   | 33.0588  | 13.6500  |     | 154.0294  |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |          |          |     |           |





167.31

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Woodlands Care Center of Alachua County**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 6/27/2002 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 2002/01   |
| Indexed Asset Value  | 5,423,805 |
| FRVS Base Asset:     | 4,944,840 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029170  |
|                      |           |

| Mortgage Information        |                  |          |  |  |  |
|-----------------------------|------------------|----------|--|--|--|
| Amount: <b>6,800,000.00</b> |                  |          |  |  |  |
| Type: Variable [3]          |                  |          |  |  |  |
| < 60% of Base:              | e: False         |          |  |  |  |
| Interest Rate:              | 8.1900 %         |          |  |  |  |
| Chase Rate:                 | 5.2500 %         |          |  |  |  |
| Amortization Rate:          | 7.2500           | <b>%</b> |  |  |  |
| Interest Only: False        |                  |          |  |  |  |
| Yearly Payment:             | Payment: 411,537 |          |  |  |  |

| Calculation of FRVS Per Diem |                   |          |  |  |  |
|------------------------------|-------------------|----------|--|--|--|
|                              | Total Amount      | Per Diem |  |  |  |
| 80% Capital(1):              | 4,339,044         | 10.4398  |  |  |  |
| 20% ROE(2):                  | 1,084,761         | 0.8027   |  |  |  |
| Insurance Cost(              | 3): <b>33,981</b> | 0.7890   |  |  |  |
| Taxes Cost(3):               | 109,939           | 2.5527   |  |  |  |
| Home Office(3)               | : 18,384          | 0.4269   |  |  |  |
| Replacement(38               | <b>47,220</b>     | 0.0000   |  |  |  |
| Total FRVS PI                | D:                | 15.0111  |  |  |  |

- (1) 80% Capital (\$4,339,044) amortized at 7.2500% for 20 years Principal & Interest of \$411,537 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.4398
- (2) 20% ROE (\$1,084,761) times the ROE factor (0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8027
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 41,207    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/2001    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120         | Effective PBS Limitation | 4,944,840 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA* Final Component       |                               |  |  |
| Operating  | 37.0000   | 37.0000   | 2.7023                     | 34.2977                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 70.3206<br>33.0588<br>13.6500<br>0.0000<br>0.0000 | 70.3206<br>33.0588<br>15.0111<br>0.0000<br>0.0000 | 5.1359<br>2.4145<br>1.0963 | 65.1847<br>30.6443<br>13.9148 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$14.5817<br>\$8.6851         |  |  |
| Totals   | 154.0294  | 155.3905  | 11.3490                    | 167.3083                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





194.55

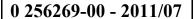
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Diamond Ridge Health & Rehabilitation Center

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

| Provider Information           | Cost Report (CR)           | Patient Days                      | Ratings                      | Days       |
|--------------------------------|----------------------------|-----------------------------------|------------------------------|------------|
| 2730 W. Marc Knighton Cour     | 01/01/2010-12/31/2010      | Number of Beds: 120               | Superior:                    | 0          |
| Lecanto FL 34461               | Days In CR 365             | Maximum: 43,800                   | Standard:                    | 184        |
| County: Citrus[9]              | First Used: <b>2011/07</b> | Max Annualized: 43,800            | Conditional:                 | 0          |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>  | Total Patient: 38,957             | Total:                       | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>12,651</b>           | Inflat                       | ion        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: 17,865                  | FY Index:                    | 1.22078676 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 45.85825%                         | Semester Index:              | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 88.94292%                         | Cost:                        | 1.03283230 |
| Open Date: 3/1/1989            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target:                      | 1.01620550 |
| Acquired Date: 3/1/1989        | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index:                 | 1.17400000 |
| Entered Medicaid 6/23/1989     | Low Occupancy Adjustr      | ment Factor: 112.13969%           | DC F I Index:                | 1.19750000 |
| Med # Active Date: 6/1/2002    | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Sell Hidex. DC Inflation: |            |
| Previous Med # <b>211893</b>   |                            |                                   |                              | 1.02001704 |
|                                |                            |                                   | PS Target:                   | 1.02315072 |

|       | Rate Calculations  |           |           |           |          |     |           |
|-------|--|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost   | 670,491   | 1,462,699 | 1,071,765 | 323,178  | 0   | 3,528,133 |
| 1a    | Audit Adjustments  |           |           |           |          |     |           |
| 2     | Cost Per Diem  | 37.5310   | 81.8751   | 59.9924   | 18.0900  |     | 197.4885  |
| 3     | Cost Per Diem Inflated   | 38.7632   | 83.5140   | 61.9621   |          |     |           |
| 4     | Low Occupancy Adjustment   |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 38.7632   | 83.5140   | 61.9621   | 18.0900  |     | 202.3293  |
| 5a    | Interim Adjustment   |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 36.1628   |           | 51.3577   |          |     |           |
| 7     | Provider Target Rate   | 37.0000   |           | 52.5467   |          |     |           |
| 7a    | Interim Adjustment   |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings  | 47.7573   | 95.2206   | 58.5089   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 45.2463   |           | 53.4956   |          |     |           |
| 10    | Target Rate Class Ceiling  | 45.9795   |           | 54.3625   |          |     |           |
| 10a   | New Provider Target Limitation   |           |           |           |          |     |           |
| 10b   | Base for line 10a  |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 37.0000   | 83.5140   | 52.5467   | 13.6500  |     | 186.7107  |
| 12/13 | Medicaid Adjustment Rate   |           |           |           |          |     |           |
| 14    | Prospective Per Diem 11  | 37.0000   | 83.5140   | 52.5467   | 13.6500  |     | 186.7107  |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





194.55

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Diamond Ridge Health & Rehabilitation Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 6/23/1989 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1989/01   |
| Indexed Asset Value  | 5,026,783 |
| FRVS Base Asset:     | 1,778,760 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027600  |
|                      |           |

| Mortgage Information |          |          |  |  |  |
|----------------------|----------|----------|--|--|--|
| Amount:              |          | 0.00     |  |  |  |
| Type:                | None [1] |          |  |  |  |
| < 60% of Base:       | True     |          |  |  |  |
| Interest Rate:       | 8.5000   | <b>%</b> |  |  |  |
| Chase Rate:          | 8.5000   | <b>%</b> |  |  |  |
| Amortization Rate:   | 8.5000   | <b>%</b> |  |  |  |
| Interest Only:       | True     |          |  |  |  |
| Yearly Payment:      | 338      | ,751     |  |  |  |

| Calculation of FRVS Per Diem |                  |          |  |  |  |
|------------------------------|------------------|----------|--|--|--|
| To                           | otal Amount      | Per Diem |  |  |  |
| 80% Capital(1):              | 4,021,426        | 8.5934   |  |  |  |
| 20% ROE(2):                  | 1,005,357        | 0.7039   |  |  |  |
| Insurance Cost(3):           | 50,159           | 1.2875   |  |  |  |
| Taxes Cost(3):               | 54,215           | 1.3917   |  |  |  |
| Home Office(3):              | 6,518            | 0.1673   |  |  |  |
| Replacement(3&4)             | ): <b>75,948</b> | 0.0000   |  |  |  |
| Total FRVS PD:               |                  | 12.1438  |  |  |  |

- (1) 80% Capital (\$4,021,426) amortized at 8.5000% for 20 years Interest of \$338,751 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.5934
- (2) 20% ROE (\$1,005,357) times the ROE factor (0.027600) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7039
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bec | Standard Dete | ermination | Used Per Bed Standard:   | 29,646    |  |
|---------|---------------|------------|--------------------------|-----------|--|
| Compari | son Date:     | 7/1/1988   | Current RS PBS:          | 49,593    |  |
| Compari | son Bed       | 60         | Effective PBS Limitation | 1,778,760 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |  |  |
|--|---|---|----------------------------|-----------------------------------|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |   |                            |                                   |  |  |  |
| Operating  | 37.0000   | 37.0000   | 2.7023                     | 34.2977                           |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 83.5140<br>52.5467<br>13.6500<br>0.0000<br>0.0000 | 83.5140<br>52.5467<br>12.1438<br>0.0000<br>0.0000 | 6.0995<br>3.8378<br>0.8869 | 77.4145<br>48.7089<br>11.2569     |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 186.7107  | 185.2045  | 13.5265                    | \$14.1872<br>\$8.6851<br>194.5503 |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





222.39

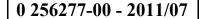
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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]

| Type of 6 whership: I ii vace I of pro | nt [1] CITO W Status Busta (          | on this cost report | or the Change | 1               |            |
|--|---------------------------------------|---------------------|---------------|-----------------|------------|
| Provider Information                   | Provider Information Cost Report (CR) |                     | Patient Days  |                 | Days       |
| 5525 21st Avenue West                  | 01/01/2009-12/31/2009                 | Number of Beds:     | 60            | Superior:       | 0          |
| Bradenton FL 34209                     | Days In CR 365                        | Maximum:            | 21,900        | Standard:       | 184        |
| County: Manatee[41]                    | First Used: <b>2010/07</b>            | Max Annualized:     | 21,900        | Conditional:    | 0          |
| Region: Central[3] Area: 6             | Last Used: <b>2011/07</b>             | Total Patient:      | 18,819        | Total:          | 184        |
| Control Private For profit [1]         | Unaudited [3]                         | Medicare:           | 8,486         | Inflat          | ion        |
| Current Class Central Small [5]        | Initial CR? False                     | Medicaid:           | 5,216         | FY Index:       | 1.19387802 |
| Class at 1/94: North Small [1]         | Medicaid Utilization                  |                     | 27.71667%     | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]           | Occupancy:                            |                     | 85.93151%     | Cost:           | 1.05611124 |
| Open Date: 2/8/1989                    | Statewide Low Occupan                 | cy Threshold:       | 79.31440%     | Target:         | 1.01620550 |
| Acquired Date: <b>2/8/1989</b>         | Medicaid Low Occupan                  | cy Threshold:       | 41.94060%     | DC FY Index:    | 1.15950000 |
| Entered Medicaid 2/8/1989              | Low Occupancy Adjustr                 | ment Factor:        | 108.34289%    | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 6/1/2002            | Weighted Low Occ Adju                 | ustment Factor:     | 100.00000%    | DC Inflation:   | 1.03277275 |
| Previous Med # <b>212938</b>           |                                       |                     |               |                 |            |
|  |                                       |                     |               | PS Target:      | 1.02315072 |

|       | 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            | 22.3700  |     | 226.9972  |
| 3     | Cost Per Diem Inflated                    | 42.3234          | 100.6195            | 70.8923            |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                    |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 42.3234          | 100.6195            | 70.8923            | 22.3700  |     | 236.2052  |
| 5a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                    |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 45.5197          |                     | 64.3346            |          |     |           |
| 7     | Provider Target Rate                      | 46.5735          |                     | 65.8240            |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                    |          |     |           |
| 8     | Cost Based Class Ceilings                 | 56.4866          | 97.7236             | 72.5771            | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 54.6049          |                     | 64.3815            |          |     |           |
| 10    | Target Rate Class Ceiling                 | 55.4898          |                     | 65.4248            |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                    |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                    |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 42.3234          | 97.7236             | 65.4248            | 13.6500  |     | 219.1218  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                    |          |     |           |
| 14    | Prospective Per Diem 11                   | 42.3234          | 97.7236             | 65.4248            | 13.6500  |     | 219.1218  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | t applied after 7/ | 1/2002   |     |           |





222.39

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Surrey Place Convalescent Center of Bradenton**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 2/8/1989  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1989/01   |
| Indexed Asset Value    | 2,523,125 |
| FRVS Base Asset:       | 1,778,760 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.029170  |
|                        |           |

| Mortgage Information |          |          |  |  |  |
|----------------------|----------|----------|--|--|--|
| Amount: 0.00         |          |          |  |  |  |
| Type:                | None [1] |          |  |  |  |
| < 60% of Base:       | True     |          |  |  |  |
| Interest Rate:       | 8.5000   | <b>%</b> |  |  |  |
| Chase Rate:          | 8.5000   | <b>%</b> |  |  |  |
| Amortization Rate:   | 8.5000   | <b>%</b> |  |  |  |
| Interest Only:       | True     |          |  |  |  |
| Yearly Payment:      | 170,     | ,031     |  |  |  |

| Calculation of FRVS Per Diem |                   |          |  |  |  |
|------------------------------|-------------------|----------|--|--|--|
| Γ                            | Total Amount      | Per Diem |  |  |  |
| 80% Capital(1):              | 2,018,500         | 8.6266   |  |  |  |
| 20% ROE(2):                  | 504,625           | 0.7468   |  |  |  |
| Insurance Cost(3)            | ): <b>29,398</b>  | 1.5621   |  |  |  |
| Taxes Cost(3):               | 28,804            | 1.5306   |  |  |  |
| Home Office(3):              | 2,989             | 0.1588   |  |  |  |
| Replacement(3&4              | 4): <b>64,018</b> | 0.0000   |  |  |  |
| Total FRVS PD                | •                 | 12.6249  |  |  |  |

- $(1)\ 80\%\ Capital\ (\$2,\!018,\!500)\ amortized\ at\ 8.5000\%\ for\ \ 20\ years\ \ Interest\ of\ \$170,\!031\ divided\ by\ annual\ available\ days$
- (21,900) divided by Occup. Adj. (0.9000) = \$8.6266
- (2) 20% ROE (\$504,625) times the ROE factor (0.029170) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.7468
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 29,646    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1988    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60          | Effective PBS Limitation | 1,778,760 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |  |  |
| Operating  | 42.3234   | 42.3234   | 3.0911                     | 39.2323                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 97.7236<br>65.4248<br>13.6500<br>0.0000<br>0.0000 | 97.7236<br>65.4248<br>12.6249<br>0.0000<br>0.0000 | 7.1373<br>4.7783<br>0.9221 | 90.5863<br>60.6465<br>11.7028 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$11.5360<br>\$8.6851         |  |  |  |
| Totals   | 219.1218  | 218.0967  | 15.9288                    | 222.3890                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





184.15

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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]

| Type of Ownership: Titrace for pro    | nt [1] CHO W Status basea ( | on this cost report. | Tio Change |                 |            |
|---------------------------------------|-----------------------------|----------------------|------------|-----------------|------------|
| Provider Information Cost Report (CR) |                             | Patient Days         |            | Ratings Days    |            |
| 1141 Armsdale Road                    | 01/01/2010-12/31/2010       | Number of Beds:      | 122        | Superior:       | 0          |
| Jacksonville FL 32218                 | Days In CR 365              | Maximum:             | 44,530     | Standard:       | 184        |
| County: Duval[16]                     | First Used: <b>2011/07</b>  | Max Annualized:      | 44,530     | Conditional:    | 0          |
| Region: North [1] Area: 4             | Last Used: <b>2011/07</b>   | Total Patient:       | 38,940     | Total:          | 184        |
| Control Private For profit [1]        | Unaudited [3]               | Medicare:            | 9,757      | Inflat          | ion        |
| Current Class North Large [2]         | Initial CR? False           | Medicaid:            | 24,638     | FY Index:       | 1.22078676 |
| Class at 1/94: North Large [2]        | Medicaid Utilization        | 1                    | 63.27170%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]          | Occupancy:                  |                      | 87.44667%  | Cost:           | 1.03283230 |
| Open Date: 12/10/1997                 | Statewide Low Occupan       | cy Threshold:        | 79.31440%  | Target:         | 1.01620550 |
| Acquired Date: 12/10/1997             | Medicaid Low Occupan        | cy Threshold:        | 41.94060%  | DC FY Index:    | 1.17400000 |
| Entered Medicaid 1/21/1998            | Low Occupancy Adjustr       | ment Factor: 1       | 10.25320%  | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 9/23/2002          | Weighted Low Occ Adju       | ustment Factor: 1    | 00.00000%  | DC Inflation:   | 1.02001704 |
| Previous Med # <b>213420</b>          |                             |                      |            |                 |            |
|                                       |                             |                      |            | PS Target:      | 1.02315072 |

|       |   | F                | Rate Calculations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 864,347          | 1,868,615           | 1,025,715           | 515,920  | 0   | 4,274,597 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 35.0819          | 75.8428             | 41.6314             | 20.9400  |     | 173.4961  |
| 3     | Cost Per Diem Inflated                    | 36.2337          | 77.3609             | 42.9983             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 36.2337          | 77.3609             | 42.9983             | 20.9400  |     | 177.5329  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 36.5251          |                     | 44.2723             |          |     |           |
| 7     | Provider Target Rate                      | 37.3707          |                     | 45.2972             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 36.2337          | 77.3609             | 42.9983             | 13.6500  |     | 170.2429  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.1550              | 0.6420              |          |     |           |
| 14    | Prospective Per Diem 11                   | 36.2337          | 78.5159             | 43.6403             | 13.6500  |     | 172.0399  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





184.15

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Lakeside Nursing & Rehabilitation Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 1/21/1998 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1997/07   |
| Indexed Asset Value  | 6,050,305 |
| FRVS Base Asset:     | 2,222,460 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027600  |
|                      |           |

| Mortgage Information |  |  |  |  |
|----------------------|--|--|--|--|
|                      | 0.00   |  |  |  |
| None [1]             |  |  |  |  |
| True                 |  |  |  |  |
| 8.5000               | <b>%</b>                                       |  |  |  |
| 8.5000               | <b>%</b>                                       |  |  |  |
| 8.5000               | <b>%</b>                                       |  |  |  |
| True                 |  |  |  |  |
| 407,                 | 725  |  |  |  |
|                      | None [1]<br>True<br>8.5000<br>8.5000<br>8.5000 |  |  |  |

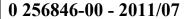
| Calculation of FRVS Per Diem |             |          |  |  |  |
|------------------------------|-------------|----------|--|--|--|
| To                           | otal Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 4,840,244   | 10.1735  |  |  |  |
| 20% ROE(2):                  | 1,210,061   | 0.8333   |  |  |  |
| Insurance Cost(3):           | 30,158      | 0.7745   |  |  |  |
| Taxes Cost(3):               | 69,177      | 1.7765   |  |  |  |
| Home Office(3):              | 13,846      | 0.3556   |  |  |  |
| Replacement(3&4)             | ): 31,036   | 0.0000   |  |  |  |
| Total FRVS PD:               |             | 13.9134  |  |  |  |

- (1) 80% Capital (\$4,840,244) amortized at 8.5000% for 20 years Interest of \$407,725 divided by annual available days (44,530) divided by Occup. Adj. (0.9000) = \$10.1735
- (2) 20% ROE (\$1,210,061) times the ROE factor (0.027600) divided by annual available days (44,530) divided by Occup. Adj. (0.9000) = \$0.8333
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:          | 37,041    |  |
|----------------------|------------|---------------------------------|-----------|--|
| Comparison Date:     | 1/1/1997   | Current RS PBS:                 | 49,593    |  |
| Comparison Bed       | 60         | <b>Effective PBS Limitation</b> | 2,222,460 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |  |  |
| Operating  | 36.2337   | 36.2337   | 2.6463                     | 33.5874                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 78.5159<br>43.6403<br>13.6500<br>0.0000<br>0.0000 | 78.5159<br>43.6403<br>13.9134<br>0.0000<br>0.0000 | 5.7344<br>3.1873<br>1.0162 | 72.7815<br>40.4530<br>12.8972 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$15.7456<br>\$8.6851         |  |  |  |
| Totals   | 172.0399  | 172.3033  | 12.5842                    | 184.1498                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





Med # Active Date:

Previous Med#

11/1/2001

212245

Florida Agency For Health Care Administration

197.16

DC Sem Index:

DC Inflation:

**PS Target:** 

100.00000%

1.19750000

1.02540451

1.02315072

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### 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** Superior: 08/01/2009-07/31/2010 Number of Beds: 120 2900 Twelfth Street 184 43,800 Standard: 365 Days In CR Maximum: Naples FL 33940 0 Conditional: County: Collier[11] First Used: 2011/07 Max Annualized: 43,800 184 Total: Region: South[2] Last Used: 2011/07 Total Patient: 40,228 Area: 8 Control Private For profit [1] 7,394 Unaudited [3] Medicare: Inflation **False** Current Class South Large [4] Initial CR? Medicaid: 24,746 FY Index: 1.20943572 Class at 1/94: South Large [4] Medicaid Utilization 61.51437% Semester Index: 1.26086800 91.84475% Operating Ex > 18 months [1] Occupancy: Cost: 1.04252585 Open Date: 5/1/1982 Statewide Low Occupancy Threshold: 79.31440% Target: 1.01620550 Acquired Date: 5/1/1982 Medicaid Low Occupancy Threshold: 41.94060% DC FY Index: 1.16783181 115.79833% **Entered Medicaid** 5/1/1982 Low Occupancy Adjustment Factor:

Weighted Low Occ Adjustment Factor:

|       |   |                 | Rate Calculations   |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 916,250         | 2,155,785           | 1,018,307           | 585,738  | 0   | 4,676,080 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 37.0262         | 87.1165             | 41.1504             | 23.6700  |     | 188.9631  |
| 3     | Cost Per Diem Inflated                    | 38.6008         | 89.3297             | 42.9004             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 38.6008         | 89.3297             | 42.9004             | 23.6700  |     | 194.5009  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 42.8751         |                     | 47.9568             |          |     |           |
| 7     | Provider Target Rate                      | 43.8677         |                     | 49.0670             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193         | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378         |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535         |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 38.6008         | 89.3297             | 42.9004             | 13.6500  |     | 184.4809  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 1.1571              | 0.5557              |          |     |           |
| 14    | Prospective Per Diem 11                   | 38.6008         | 90.4868             | 43.4561             | 13.6500  |     | 186.1937  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





197.16

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Lakeside Pavillion Care & Rehabilitation Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 1/1/2005  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1982/01   |
| Indexed Asset Value   | 4,240,596 |
| FRVS Base Asset:      | 1,621,501 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031040  |
|                       |           |

| Mortgage Information |           |            |  |  |
|----------------------|-----------|------------|--|--|
| Amount: 900,000.0    |           |            |  |  |
| Type:                | Fixed [2] |            |  |  |
| < 60% of Base:       | True      |            |  |  |
| Interest Rate:       | 11.5000   | <b>%</b>   |  |  |
| Chase Rate:          | 11.5000   | <b>%</b>   |  |  |
| Amortization Rate:   | 11.5000   | <b>%</b>   |  |  |
| Interest Only:       | True      |            |  |  |
| Yearly Payment:      | 387,7     | <b>740</b> |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |  |
|------------------------------|--------------------|----------|--|--|--|
|                              | Total Amount       | Per Diem |  |  |  |
| 80% Capital(1):              | 3,392,477          | 9.8361   |  |  |  |
| 20% ROE(2):                  | 848,119            | 0.6678   |  |  |  |
| Insurance Cost(              | <b>7,430</b>       | 0.1847   |  |  |  |
| Taxes Cost(3):               | 30,059             | 0.7472   |  |  |  |
| Home Office(3)               | 34,166             | 0.8493   |  |  |  |
| Replacement(38               | 24): <b>74,582</b> | 0.0000   |  |  |  |
| Total FRVS PI                | <b>)</b> :         | 12.2851  |  |  |  |

- (1) 80% Capital (\$3,392,477) amortized at 11.5000% for 20 years Interest of \$387,740 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.8361
- (2) 20% ROE (\$848,119) times the ROE factor (0.031040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6678
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |           | Used Per Bed Standard:   | 28,500    |  |
|--------------------------------|-----------|--------------------------|-----------|--|
| Comparison Date:               | 10/1/1985 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 99        | Effective PBS Limitation | 2,821,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|
| Components   | nents Cost FRVS MTA* Final Component              |   |                            |                               |  |  |  |  |
| Operating  | 38.6008   | 38.6008   | 2.8192                     | 35.7816                       |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 90.4868<br>43.4561<br>13.6500<br>0.0000<br>0.0000 | 90.4868<br>43.4561<br>12.2851<br>0.0000<br>0.0000 | 6.6087<br>3.1738<br>0.8972 | 83.8781<br>40.2823<br>11.3879 |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.1483<br>\$8.6851         |  |  |  |  |
| Totals   | 186.1937  | 184.8288  | 13.4989                    | 197.1633                      |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





200.22

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Manor Oaks Nursing & Rehab Center**

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

| Provider Information           | Cost Report (CR)           | Patient Days                 | Ratings Days                     |
|--------------------------------|----------------------------|------------------------------|----------------------------------|
| 2121 E. Commercial Blvd.       | 09/01/2009-08/31/2010      | Number of Beds: 116          | Superior: 0                      |
| Ft. Lauderdale FL 33308        | Days In CR 365             | Maximum: 42,                 | 340 Standard: 184                |
| County: Broward[6]             | First Used: <b>2011/01</b> | Max Annualized: 42,          | Conditional: 0                   |
| Region: South[2] Area: 10      | Last Used: <b>2011/07</b>  | Total Patient: 26,3          | 216 Total: 184                   |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 4,                 | 040 Inflation                    |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: 14,9               | 996 FY Index: 1.21220353         |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 57.2017                      | 71%   Semester Index: 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 61.9178                      |                                  |
| Open Date: 1/1/1966            | Statewide Low Occupan      | cy Threshold: <b>79.3144</b> | 10% Target: 1.01620550           |
| Acquired Date: 7/1/1974        | Medicaid Low Occupand      | cy Threshold: 41.9406        | 00% DC FY Index: 1,16916514      |
| Entered Medicaid 12/1/2002     | Low Occupancy Adjustr      | ment Factor: <b>78.0662</b>  | 28% DC Sem Index: 1.19750000     |
| Med # Active Date: 12/1/2002   | Weighted Low Occ Adju      | ustment Factor: 100.0000     | DC Inflation: 1.02423512         |
| Previous Med #                 |                            |                              | 1,02 12012                       |
|                                |                            |                              | PS Target: 1.02315072            |

|       |   | F                | Rate Calculations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 789,068          | 1,105,079           | 711,850             | 263,930  | 0   | 2,869,927 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 52.6186          | 73.6916             | 47.4693             | 17.6000  |     | 191.3795  |
| 3     | Cost Per Diem Inflated                    | 54.7310          | 75.4775             | 49.3750             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 54.7310          | 75.4775             | 49.3750             | 17.6000  |     | 197.1835  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 60.3180          |                     | 50.8811             |          |     |           |
| 7     | Provider Target Rate                      | 61.7144          |                     | 52.0590             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 51.1535          | 75.4775             | 49.3750             | 13.6500  |     | 189.6560  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.6115              | 0.4000              |          |     |           |
| 14    | Prospective Per Diem 11                   | 51.1535          | 76.0890             | 49.7750             | 13.6500  |     | 190.6675  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





200.22

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Manor Oaks Nursing & Rehab Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 12/1/2002 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1974/07   |
| Indexed Asset Value   | 1,621,126 |
| FRVS Base Asset:      | 0         |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.030420  |
|                       |           |

| Mortgage Information |          |          |  |  |  |
|----------------------|----------|----------|--|--|--|
| Amount: <b>0.00</b>  |          |          |  |  |  |
| Type:                | None [1] |          |  |  |  |
| < 60% of Base:       | True     |          |  |  |  |
| Interest Rate:       | 4.2500   | <b>%</b> |  |  |  |
| Chase Rate:          | 4.2500   | <b>%</b> |  |  |  |
| Amortization Rate:   | 4.2500   | <b>%</b> |  |  |  |
| Interest Only:       | True     |          |  |  |  |
| Yearly Payment:      | 54       | ,305     |  |  |  |

| Calculation of FRVS Per Diem |                            |          |  |  |
|------------------------------|----------------------------|----------|--|--|
|                              | Total Amount               | Per Diem |  |  |
| 80% Capital(1):              | 1,296,901                  | 1.4251   |  |  |
| 20% ROE(2):                  | 324,225                    | 0.2588   |  |  |
| Insurance Cost(              | 3): <b>81,802</b>          | 3.1203   |  |  |
| Taxes Cost(3):               | 105,917                    | 4.0402   |  |  |
| Home Office(3)               | : 41,698                   | 1.5906   |  |  |
| Replacement(38               | <b>§</b> 4): <b>33,682</b> | 0.0000   |  |  |
| Total FRVS P                 | D:                         | 10.4350  |  |  |

- (1) 80% Capital (\$1,296,901) amortized at 4.2500% for 20 years Interest of \$54,305 divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$1.4251
- (2) 20% ROE (\$324,225) times the ROE factor (0.030420) divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$0.2588
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 13,088    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 1/1/1974    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 116         | Effective PBS Limitation | 1,518,208 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                              |  |  |  |
|--|---|---|----------------------------|------------------------------|--|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component              |  |  |  |
| Operating  | 51.1535   | 51.1535   | 3.7360                     | 47.4175                      |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 76.0890<br>49.7750<br>13.6500<br>0.0000<br>0.0000 | 76.0890<br>49.7750<br>10.4350<br>0.0000<br>0.0000 | 5.5572<br>3.6353<br>0.7621 | 70.5318<br>46.1397<br>9.6729 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.7723<br>\$8.6851        |  |  |  |
| Totals   | 190.6675  | 187.4525  | 13.6906                    | 200.2193                     |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





**Entered Medicaid** 

Previous Med#

Med # Active Date:

2/25/1988

6/29/2002

216801

# Florida Agency For Health Care Administration

185.40

DC FY Index:

**DC Sem Index:** 

DC Inflation:

**PS Target:** 

119.85996%

100.00000%

1.16650000

1.19750000

1.02657523

1.02315072

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **PG** of Port St Lucie

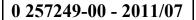
Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective [1] Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change[1]

| Provider Information           | Cost Report (CR)           | Patient Days      | S       | Ratings         | Days       |
|--------------------------------|----------------------------|-------------------|---------|-----------------|------------|
| 1751 Hillmoor Drive            | 07/01/2009-06/30/2010      | Number of Beds:   | 120     | Superior:       | 0          |
| Port St. Lucie FL 34952        | Days In CR 365             | Maximum:          | 43,800  | Standard:       | 184        |
| County: St Lucie[56]           | First Used: <b>2011/07</b> | Max Annualized:   | 43,800  | Conditional:    | 0          |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient:    | 41,639  | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:         | 8,172   | Inflati         | on         |
| Current Class South Large [4]  | Initial CR? False          | Medicaid:         | 26,298  | FY Index:       | 1.20667423 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 63.               | .15714% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 95.               | .06621% | Cost:           | 1.04491168 |
| Open Date: 2/25/1988           | Statewide Low Occupan      | cy Threshold: 79. | .31440% | Target:         | 1.01620550 |
| Acquired Date: 2/25/1988       | Medicaid Low Occupand      | cy Threshold: 41. | .94060% | DC FV Index     | 1 16650000 |

Low Occupancy Adjustment Factor:

Weighted Low Occ Adjustment Factor:

|       |   | ]               | Rate Calculations   |                     |          | <del></del> |           |
|-------|---|-----------------|---------------------|---------------------|----------|-------------|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE         | Totals    |
| 1     | Total Cost                                | 905,436         | 1,905,790           | 1,152,122           | 864,941  | 0           | 4,828,289 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |             |           |
| 2     | Cost Per Diem                             | 34.4298         | 72.4690             | 43.8103             | 32.8900  |             | 183.5991  |
| 3     | Cost Per Diem Inflated                    | 35.9761         | 74.3949             | 45.7779             |          |             |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |             |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 35.9761         | 74.3949             | 45.7779             | 32.8900  |             | 189.0389  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |             |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |             |           |
| 6     | Prior Semester: Provider Target Base      | 40.6945         |                     | 47.9568             |          |             |           |
| 7     | Provider Target Rate                      | 41.6366         |                     | 49.0670             |          |             |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |             |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |             |           |
| 8     | Cost Based Class Ceilings                 | 51.5193         | 97.3713             | 64.0999             | 13.6500  |             |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378         |                     | 56.8989             |          |             |           |
| 10    | Target Rate Class Ceiling                 | 51.1535         |                     | 57.8210             |          |             |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |             |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |             |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 35.9761         | 74.3949             | 45.7779             | 13.6500  |             | 169.7989  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 1.1012              | 0.6776              |          |             |           |
| 14    | Prospective Per Diem 11                   | 35.9761         | 75.4961             | 46.4555             | 13.6500  |             | 171.5777  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |             |           |





185.40

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### PG of Port St Lucie

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 2/25/1988 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1988/01   |
| Indexed Asset Value   | 5,554,318 |
| FRVS Base Asset:      | 3,530,760 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information   |           |          |  |  |
|------------------------|-----------|----------|--|--|
| Amount:                | 5,400,000 | 0.00     |  |  |
| Type:                  | Fixed [2] |          |  |  |
| < 60% of Base:         | False     |          |  |  |
| Interest Rate:         | 6.0000    | <b>%</b> |  |  |
| Chase Rate:            | 8.2500    | <b>%</b> |  |  |
| Amortization Rate:     | 6.0000    | <b>%</b> |  |  |
| Interest Only:         | False     |          |  |  |
| Yearly Payment: 382,01 |           | 11       |  |  |

| Calculation of FRVS Per Diem |             |          |  |  |  |  |
|------------------------------|-------------|----------|--|--|--|--|
| To                           | otal Amount | Per Diem |  |  |  |  |
| 80% Capital(1):              | 4,443,454   | 9.6908   |  |  |  |  |
| 20% ROE(2):                  | 1,110,864   | 0.8894   |  |  |  |  |
| Insurance Cost(3):           | 52,702      | 1.2657   |  |  |  |  |
| Taxes Cost(3):               | 87,219      | 2.0946   |  |  |  |  |
| Home Office(3):              | 22,995      | 0.5522   |  |  |  |  |
| Replacement(3&4)             | ): 37,371   | 0.0000   |  |  |  |  |
| Total FRVS PD:               |             | 14.4927  |  |  |  |  |

- (1) 80% Capital (\$4,443,454) amortized at 6.0000% for 20 years Principal & Interest of \$382,011 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.6908
- (2) 20% ROE (\$1,110,864) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8894
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 29,423    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1987   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 3,530,760 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |  |
| Operating  | 35.9761   | 35.9761   | 2.6275                     | 33.3486                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 75.4961<br>46.4555<br>13.6500<br>0.0000<br>0.0000 | 75.4961<br>46.4555<br>14.4927<br>0.0000<br>0.0000 | 5.5139<br>3.3929<br>1.0585 | 69.9822<br>43.0626<br>13.4342 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 1-1   | 172 (204  | 40.7020                    | \$16.8866<br>\$8.6851         |  |  |
| Totals   | 171.5777  | 172.4204  | 12.5928                    | 185.3993                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



198.82

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### PG of West Palm Beach

**Type of Cost Report:Prospective [3]** Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of | of Ownership | : Private For p | rofit [1] | CHOW Status based o | n this Cost Repor | rt: No Change[1] |
|---------|--------------|-----------------|-----------|---------------------|-------------------|------------------|
|         |              |                 |           |                     |                   |                  |

| Type of Ownership: Private For prof | nt [1] CHOW Statu | is dased o <u>n til</u> | is Cost Repor | t: No Change |              |               |            |
|-------------------------------------|-------------------|-------------------------|---------------|--------------|--------------|---------------|------------|
| Provider Information                | Cost Report (C    | R)                      | Patient       | Days         |              | Ratings       | Days       |
| 300 EXECUTIVE CENTER D              | 07/01/2009-06/30  | / <b>2010</b> Nur       | mber of Beds: | 176          |              | Superior:     | 0          |
| West Palm Beach FL 33401            | Days In CR        | 365 Max                 | ximum:        | 64,240       |              | Standard:     | 184        |
| County: Palm Beach[50]              | First Used: 201   | 1/07 Max                | x Annualized: | 64,240       |              | Conditional:  | 0          |
| Region: South[2] Area: 9            | Last Used: 201    | 1/07 Tota               | al Patient:   | 58,130       |              | Total:        | 184        |
| Control Private For profit [1]      | Unaudited [3]     | Med                     | dicare:       | 7,310        |              | Inflati       | on         |
| Current Class South Large [4]       | Initial CR? False | Med                     | dicaid:       | 32,308       | FY           | Index:        | 1.20667423 |
| Class at 1/94: South Large [4]      | Medicaid Utili    | zation                  |               | 55.57887%    | Sen          | nester Index: | 1.26086800 |
| Operating Ex > 18 months [1]        | Occupancy:        |                         |               | 90.48879%    |              |               | 1.04491168 |
| Open Date: 4/20/1988                | Statewide Low     | Occupancy Tl            | hreshold:     | 79.31440%    |              |               | 1.01620550 |
| Acquired Date: 4/20/1988            | Medicaid Low      | Occupancy Th            | nreshold:     | 41.94060%    | DC FY Index: |               | 1.16650000 |
| Entered Medicaid 4/20/1988          | Low Occupano      | y Adjustment            | Factor:       | 114.08873%   |              | Sem Index:    | 1.19750000 |
| Med # Active Date: 6/29/2002        | Weighted Low      | Occ Adjustme            | ent Factor:   | 100.00000%   | _            | Inflation:    | 1.02657523 |
| Previous Med # <b>216798</b>        |                   |                         |               |              |              |               |            |
|                                     |                   |                         |               |              | PS           | Target:       | 1.02315072 |
| Rate Calculations                   |                   |                         |               |              |              |               |            |
| Item Description                    | Operating         | Direct                  | InDir         | ect Prop     | erty         | ROE           | Totals     |
| 1 Total Cost                        | 1,083,067         | 2,835,5                 | 96 1,260,     | 197 1,166    | 5,319        | 0             | 6,345,179  |

|       | Rate Calculations   |           |           |           |           |     |           |
|-------|---|-----------|-----------|-----------|-----------|-----|-----------|
| Item  | Description   | Operating | Direct    | InDirect  | Property  | ROE | Totals    |
| 1     | Total Cost  | 1,083,067 | 2,835,596 | 1,260,197 | 1,166,319 | 0   | 6,345,179 |
| 1a    | Audit Adjustments   |           |           |           |           |     |           |
| 2     | Cost Per Diem   | 33.5232   | 87.7676   | 39.0057   | 36.1000   |     | 196.3965  |
| 3     | Cost Per Diem Inflated  | 35.0288   | 90.1000   | 40.7575   |           |     |           |
| 4     | Low Occupancy Adjustment  |           |           |           |           |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 35.0288   | 90.1000   | 40.7575   | 36.1000   |     | 201.9863  |
| 5a    | Interim Adjustment  |           |           |           |           |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |           |           |     |           |
| 6     | Prior Semester: Provider Target Base  | 40.1320   |           | 47.9568   |           |     |           |
| 7     | Provider Target Rate  | 41.0611   |           | 49.0670   |           |     |           |
| 7a    | Interim Adjustment  |           |           |           |           |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |           |     |           |
| 8     | Cost Based Class Ceilings   | 51.5193   | 97.3713   | 64.0999   | 13.6500   |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 50.3378   |           | 56.8989   |           |     |           |
| 10    | Target Rate Class Ceiling   | 51.1535   |           | 57.8210   |           |     |           |
| 10a   | New Provider Target Limitation  |           |           |           |           |     |           |
| 10b   | Base for line 10a   |           |           |           |           |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 35.0288   | 90.1000   | 40.7575   | 13.6500   |     | 179.5363  |
| 12/13 | Medicaid Adjustment Rate  |           | 0.5655    | 0.2558    |           |     |           |
| 14    | Prospective Per Diem 11   | 35.0288   | 90.6655   | 41.0133   | 13.6500   |     | 180.3576  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |           |     |           |





198.82

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **PG of West Palm Beach**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 4/20/1988 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1988/01   |
| Indexed Asset Value  | 8,443,049 |
| FRVS Base Asset:     | 3,530,760 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| N                    |   |  |  |  |  |
|----------------------|---|--|--|--|--|
| tormation            |   |  |  |  |  |
| Amount: 7,515,852.00 |   |  |  |  |  |
| Variable [3]         |   |  |  |  |  |
| False                |   |  |  |  |  |
| 8.5200 %             |   |  |  |  |  |
| 8.2500 %             |   |  |  |  |  |
| 8.5200               | <b>%</b>  |  |  |  |  |
| False                |   |  |  |  |  |
| 704,426              |   |  |  |  |  |
|                      | Variable [3<br>False<br>8.5200<br>8.2500<br>8.5200<br>False |  |  |  |  |

| Calculation of FRVS Per Diem |                     |          |  |  |  |
|------------------------------|---------------------|----------|--|--|--|
|                              | Total Amount        | Per Diem |  |  |  |
| 80% Capital(1):              | 6,754,439           | 12.1839  |  |  |  |
| 20% ROE(2):                  | 1,688,610           | 0.9218   |  |  |  |
| Insurance Cost(3             | 3): <b>100,407</b>  | 1.7273   |  |  |  |
| Taxes Cost(3):               | 180,668             | 3.1080   |  |  |  |
| Home Office(3):              | 38,162              | 0.6565   |  |  |  |
| Replacement(3&               | (24): <b>29,882</b> | 0.0000   |  |  |  |
| Total FRVS PI                | ):                  | 18.5975  |  |  |  |

- (1) 80% Capital (\$6,754,439) amortized at 8.5200% for 20 years Principal & Interest of \$704,426 divided by annual available days (64,240) divided by Occup. Adj. (0.9000) = \$12.1839
- (2) 20% ROE (\$1,688,610) times the ROE factor (0.031560) divided by annual available days (64,240) divided by Occup. Adj. (0.9000) = \$0.9218
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 29,423    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 7/1/1987    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,530,760 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |   |                            |                               |  |  |  |
| Operating  | 35.0288   | 35.0288   | 2.5583                     | 32.4705                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 90.6655<br>41.0133<br>13.6500<br>0.0000<br>0.0000 | 90.6655<br>41.0133<br>18.5975<br>0.0000<br>0.0000 | 6.6218<br>2.9954<br>1.3583 | 84.0437<br>38.0179<br>17.2392 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.3679<br>\$8.6851         |  |  |  |
| Totals   | 180.3576  | 185.3051  | 13.5338                    | 198.8243                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



193.22

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### PG of Gainesville

**Type of Cost Report:Prospective [3]** Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type o | of Ownership | : Private For | profit [ | 1] CHOW | Status based of | on this Cost Re | port: No Chan | ge[1] |  |
|--------|--------------|---------------|----------|---------|-----------------|-----------------|---------------|-------|--|
|        |              |               |          |         |                 |                 |               |       |  |

| Type of Ownership: Private For pro | fit [1] CHOW Status                            | based on this (     | ost Report: No                   | Change[1]     |                 |            |
|------------------------------------|--|---------------------|----------------------------------|---------------|-----------------|------------|
| Provider Information               | Cost Report (CR                                | )                   | Patient Days                     |               | Ratings         | Days       |
| 227SW 62nd Boulevard               | 07/01/2009-06/30/2                             | <b>2010</b> Number  | r of Beds: 1                     | 20            | Superior:       | 0          |
| Gainesville FL 32607               | Days In CR                                     | 365 Maxim           | um:                              | 43,800        | Standard:       | 184        |
| County: Alachua[1]                 | First Used: 2011                               | <b>'07</b> Max A    | nnualized:                       | 43,800        | Conditional:    | 0          |
| Region: North [1] Area: 3          | Last Used: 2011                                | / <b>07</b> Total F | atient:                          | 41,519        | Total:          | 184        |
| Control Private For profit [1]     | Unaudited [3]                                  | Medica              | ire:                             | 14,842        | Inflat          | ion        |
| Current Class North Large [2]      | Initial CR? False                              | Medica              |                                  |               | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2]     | Medicaid Utiliza                               | tion                | 48.3                             | 86678%        | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]       | Occupancy:                                     |                     | 94.                              | 79223%        | Cost:           | 1.04491168 |
| Open Date: 7/20/1987               | Statewide Low (                                | Occupancy Thre      | ancy Threshold: <b>79.31440%</b> |               | Target:         | 1.01620550 |
| Acquired Date: 7/20/1987           | Medicaid Low Occupancy Threshold: 41.94060     |                     |                                  | 94060%        | DC FY Index:    | 1.16650000 |
| Entered Medicaid 7/21/1987         | Low Occupancy Adjustment Factor: 119.51454%    |                     |                                  | DC Sem Index: | 1.19750000      |            |
| Med # Active Date: 6/29/2002       | Weighted Low Occ Adjustment Factor: 100.00000% |                     |                                  | DC Inflation: | 1.02657523      |            |
| Previous Med # <b>216020</b>       |  |                     |                                  |               |                 |            |
|                                    | PS Target:                                     | 1.02315072          |                                  |               |                 |            |
| Rate Calculations                  |  |                     |                                  |               |                 |            |
| Item Description                   | Operating                                      | Direct              | InDirect                         | Property      | y ROE           | Totals     |
| 1 Total Cost                       | 744,201  | 1,631,923           | 895,530                          | 686,5         | 80 0            | 3,958,234  |

|       |   | R                | ate Calculations    |                     | <b>,</b> |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 744,201          | 1,631,923           | 895,530             | 686,580  | 0   | 3,958,234 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 36.6800          | 80.4339             | 44.1387             | 33.8400  |     | 195.0926  |
| 3     | Cost Per Diem Inflated                    | 38.3274          | 82.5714             | 46.1210             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 38.3274          | 82.5714             | 46.1210             | 33.8400  |     | 200.8598  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 39.4752          |                     | 53.4128             |          |     |           |
| 7     | Provider Target Rate                      | 40.3891          |                     | 54.6493             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 38.3274          | 82.5714             | 46.1210             | 13.6500  |     | 180.6698  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 38.3274          | 82.5714             | 46.1210             | 13.6500  |     | 180.6698  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





193.22

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| PG | of | Gain | esville |
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**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 8/1/1999  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1987/07   |
| Indexed Asset Value   | 5,805,893 |
| FRVS Base Asset:      | 3,503,400 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information |              |          |  |  |
|----------------------|--------------|----------|--|--|
| Amount:              | 3,750,000.00 |          |  |  |
| Type:                | Variable [3  | 1        |  |  |
| < 60% of Base:       | False        |          |  |  |
| Interest Rate:       | 7.4600       | <b>%</b> |  |  |
| Chase Rate:          | 8.2500       | <b>%</b> |  |  |
| Amortization Rate:   | 7.4600       | <b>%</b> |  |  |
| Interest Only:       | False        |          |  |  |
| Yearly Payment:      | 447,6        | 548      |  |  |

| Calculation of FRVS Per Diem |             |          |  |  |  |
|------------------------------|-------------|----------|--|--|--|
| Т                            | otal Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 4,644,714   | 11.3559  |  |  |  |
| 20% ROE(2):                  | 1,161,179   | 0.9297   |  |  |  |
| Insurance Cost(3)            | 56,318      | 1.3564   |  |  |  |
| Taxes Cost(3):               | 132,664     | 3.1953   |  |  |  |
| Home Office(3):              | 27,341      | 0.6585   |  |  |  |
| Replacement(3&4              | 4): 33,432  | 0.0000   |  |  |  |
| Total FRVS PD:               | •           | 17.4958  |  |  |  |

- (1) 80% Capital (\$4,644,714) amortized at 7.4600% for 20 years Principal & Interest of \$447,648 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.3559
- (2) 20% ROE (\$1,161,179) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9297
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |                  | ermination | Used Per Bed Standard:   | 29,195    |  |
|--------------------------------|------------------|------------|--------------------------|-----------|--|
|                                | Comparison Date: | 1/1/1987   | Current RS PBS:          | 49,593    |  |
|                                | Comparison Bed   | 120        | Effective PBS Limitation | 3,503,400 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |   |                            |                               |  |  |  |  |
| Operating  | 38.3274   | 38.3274   | 2.7993                     | 35.5281                       |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 82.5714<br>46.1210<br>13.6500<br>0.0000<br>0.0000 | 82.5714<br>46.1210<br>17.4958<br>0.0000<br>0.0000 | 6.0306<br>3.3685<br>1.2778 | 76.5408<br>42.7525<br>16.2180 |  |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 180,6698  | 184.5156  | 13.4762                    | \$13.4995<br>\$8.6851         |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
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Florida Agency For Health Care Administration

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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### PG of Jacksonville

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Provider Information           | Cost Report (CR)           | Patient Days                   | Ratings         | Days       |
|--------------------------------|----------------------------|--------------------------------|-----------------|------------|
| 5275 Spring Park Road          | 07/01/2009-06/30/2010      | Number of Beds: 120            | Superior:       | 0          |
| Jacksonville FL 32216          | Days In CR 365             | Maximum: <b>43,800</b>         | Standard:       | 184        |
| County: Duval[16]              | First Used: <b>2011/07</b> | Max Annualized: 43,800         | Conditional:    | 0          |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient: 41,553          | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>7,394</b>         | Inflati         | on         |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: <b>28,854</b>        | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 69.43903%                      | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 94.86986%                      | Cost:           | 1.04491168 |
| Open Date: 3/2/1990            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b> |                 | 1.01620550 |
| Acquired Date: 3/2/1990        | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b> | DC FY Index:    | 1.16650000 |
| Entered Medicaid 3/14/1990     | Low Occupancy Adjustr      | ment Factor: 119.61241%        | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 6/29/2002   | Weighted Low Occ Adju      | ustment Factor: 100.00000%     | DC Inflation:   | 1.02657523 |
| Previous Med # <b>215724</b>   |                            |                                |                 |            |
|                                |                            |                                | PS Target:      | 1.02315072 |
|                                | Rate Ca                    | lculations                     |                 |            |

|       |   | 1                | tute Surediutions   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 972,135          | 2,419,979           | 1,291,555           | 925,059  | 0   | 5,608,728 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 33.6915          | 83.8698             | 44.7617             | 32.0600  |     | 194.3830  |
| 3     | Cost Per Diem Inflated                    | 35.2046          | 86.0987             | 46.7720             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 35.2046          | 86.0987             | 46.7720             | 32.0600  |     | 200.1353  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 39.4832          |                     | 48.9704             |          |     |           |
| 7     | Provider Target Rate                      | 40.3973          |                     | 50.1041             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 35.2046          | 86.0987             | 46.7720             | 13.6500  |     | 181.7253  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.8829              | 1.0229              |          |     |           |
| 14    | Prospective Per Diem 11                   | 35.2046          | 87.9816             | 47.7949             | 13.6500  |     | 184.6311  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





202.03

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### PG of Jacksonville

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:         | 3/14/1990 |
|---------------------|-----------|
| Year of Phase-In/Fu | 11:       |
| RS to Start Calcs:  | 1990/01   |
| Indexed Asset Value | 5,940,901 |
| FRVS Base Asset:    | 3,182,438 |
| Occup Adj Factor:   | 0.9000    |
| ROE Factor          | 0.031560  |
|                     |           |

| Mortgage Int                | Mortgage Information |          |  |  |  |
|-----------------------------|----------------------|----------|--|--|--|
| Amount: <b>4,447,445.00</b> |                      |          |  |  |  |
| Type:                       | Fixed [2]            |          |  |  |  |
| < 60% of Base:              | False                |          |  |  |  |
| Interest Rate:              | 10.3900              | <b>%</b> |  |  |  |
| Chase Rate:                 | 7.7500               | <b>%</b> |  |  |  |
| Amortization Rate:          | 10.3900              | <b>%</b> |  |  |  |
| Interest Only:              | False                |          |  |  |  |
| Yearly Payment:             | 565,1                | 95       |  |  |  |
|                             |                      |          |  |  |  |

| Calculation of FRVS Per Diem |                   |         |  |  |  |  |
|------------------------------|-------------------|---------|--|--|--|--|
|                              | Total Amount      |         |  |  |  |  |
| 80% Capital(1):              | 4,752,721         | 14.3378 |  |  |  |  |
| 20% ROE(2):                  | 1,188,180         | 0.9513  |  |  |  |  |
| Insurance Cost(3             | 3): <b>55,456</b> | 1.3346  |  |  |  |  |
| Taxes Cost(3):               | 70,430            | 1.6949  |  |  |  |  |
| Home Office(3):              | 26,910            | 0.6476  |  |  |  |  |
| Replacement(3&               | 24): 35,520       | 0.0000  |  |  |  |  |
| Total FRVS PI                | ):                | 18.9662 |  |  |  |  |

- (1) 80% Capital (\$4,752,721) amortized at 10.3900% for 20 years Principal & Interest of \$565,195 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$14.3378
- (2) 20% ROE (\$1,188,180) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9513
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 30,023    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1989   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 106        | Effective PBS Limitation | 3,182,438 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |
| Operating  | 35.2046   | 35.2046   | 2.5712                     | 32.6334                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 87.9816<br>47.7949<br>13.6500<br>0.0000<br>0.0000 | 87.9816<br>47.7949<br>18.9662<br>0.0000<br>0.0000 | 6.4258<br>3.4907<br>1.3852 | 81.5558<br>44.3042<br>17.5810 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.2715<br>\$8.6851         |  |
| Totals   | 184.6311  | 189.9473  | 13.8729                    | 202.0310                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
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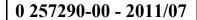
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### PG of Ocala

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Provider Information           | Cost Report (CR)           | Patient Days                      | Ratings Days    |            |
|--------------------------------|----------------------------|-----------------------------------|-----------------|------------|
| 2700 SW 34th Street            | 07/01/2009-06/30/2010      | Number of Beds: 180               | Superior:       | 0          |
| Ocala FL 34474                 | Days In CR 365             | Maximum: <b>65,700</b>            | Standard:       | 184        |
| County: Marion[42]             | First Used: <b>2011/07</b> | Max Annualized: 65,700            | Conditional:    | 0          |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>  | Total Patient: 62,158             | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>16,682</b>           | Inflation       | on         |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: <b>38,484</b>           | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 61.91319%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 94.60883%                         | Cost:           | 1.04491168 |
| Open Date: 6/1/1987            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target:         | 1.01620550 |
| Acquired Date: 6/1/1987        | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index:    | 1.16650000 |
| Entered Medicaid 6/1/1987      | Low Occupancy Adjustr      | ment Factor: 119.28329%           | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 6/29/2002   | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:   | 1.02657523 |
| Previous Med # <b>215732</b>   |                            |                                   |                 |            |
|                                |                            | lculations                        | PS Target:      | 1.02315072 |
|                                |                            |                                   |                 |            |

|       | Tate Carolitations   |           |           |           |           |     |           |
|-------|--|-----------|-----------|-----------|-----------|-----|-----------|
| Item  | Description  | Operating | Direct    | InDirect  | Property  | ROE | Totals    |
| 1     | Total Cost   | 1,413,463 | 2,983,591 | 1,615,225 | 1,251,500 | 0   | 7,263,779 |
| 1a    | Audit Adjustments  |           |           |           |           |     |           |
| 2     | Cost Per Diem  | 36.7286   | 77.5281   | 41.9713   | 32.5200   |     | 188.7480  |
| 3     | Cost Per Diem Inflated   | 38.3781   | 79.5884   | 43.8563   |           |     |           |
| 4     | Low Occupancy Adjustment   |           |           |           |           |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 38.3781   | 79.5884   | 43.8563   | 32.5200   |     | 194.3428  |
| 5a    | Interim Adjustment   |           |           |           |           |     |           |
| 5b    | Interim Adjusted Per Diem  |           |           |           |           |     |           |
| 6     | Prior Semester: Provider Target Base   | 38.2325   |           | 47.2968   |           |     |           |
| 7     | Provider Target Rate   | 39.1176   |           | 48.3918   |           |     |           |
| 7a    | Interim Adjustment   |           |           |           |           |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |           |           |           |     |           |
| 8     | Cost Based Class Ceilings  | 47.7573   | 95.2206   | 58.5089   | 13.6500   |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 45.2463   |           | 53.4956   |           |     |           |
| 10    | Target Rate Class Ceiling  | 45.9795   |           | 54.3625   |           |     |           |
| 10a   | New Provider Target Limitation   |           |           |           |           |     |           |
| 10b   | Base for line 10a  |           |           |           |           |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 38.3781   | 79.5884   | 43.8563   | 13.6500   |     | 175.4728  |
| 12/13 | Medicaid Adjustment Rate   |           | 1.0667    | 0.5878    |           |     |           |
| 14    | Prospective Per Diem 11  | 38.3781   | 80.6551   | 44.4441   | 13.6500   |     | 177.1273  |
| 15    | Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |           |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

PG of Ocala

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 8/1/1999  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1987/01   |
| Indexed Asset Value   | 8,786,950 |
| FRVS Base Asset:      | 1,720,920 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| 7. 0 · · ·           |              |  |  |  |  |
|----------------------|--------------|--|--|--|--|
| Mortgage Information |              |  |  |  |  |
| Amount:              | 9,386,700.00 |  |  |  |  |
| Type:                | Variable [3] |  |  |  |  |
| < 60% of Base:       | False        |  |  |  |  |
| Interest Rate:       | 9.5600 %     |  |  |  |  |
| Chase Rate:          | 8.2500 %     |  |  |  |  |
| Amortization Rate:   | 9.5600 %     |  |  |  |  |
| Interest Only:       | False        |  |  |  |  |
| Yearly Payment:      | 789,605      |  |  |  |  |

| Calculation of FRVS Per Diem |              |         |  |  |
|------------------------------|--------------|---------|--|--|
| Tota                         | Total Amount |         |  |  |
| 80% Capital(1):              | 7,029,560    | 13.3537 |  |  |
| 20% ROE(2):                  | 1,757,390    | 0.9380  |  |  |
| Insurance Cost(3):           | 83,606       | 1.3451  |  |  |
| Taxes Cost(3):               | 110,357      | 1.7754  |  |  |
| Home Office(3):              | 36,413       | 0.5858  |  |  |
| Replacement(3&4):            | 70,794       | 0.0000  |  |  |
| Total FRVS PD:               |              | 17.9980 |  |  |

- (1) 80% Capital (\$7,029,560) amortized at 9.5600% for 20 years Principal & Interest of \$789,605 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$13.3537
- (2) 20% ROE (\$1,757,390) times the ROE factor (0.031560) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.9380
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                | <u> </u>         |            | 1 2                           |           |  |
|--------------------------------|------------------|------------|-------------------------------|-----------|--|
| Per Bed Standard Determination |                  | ermination | Used Per Bed Standard: 28,682 |           |  |
|                                | Comparison Date: | 7/1/1986   | Current RS PBS:               | 49,593    |  |
|                                | Comparison Bed   | 60         | Effective PBS Limitation      | 1,720,920 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |
|--|---|---|----------------------------|-------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |
| Operating  | 38.3781   | 38.3781   | 2.8030                     | 35.5751                       |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 80.6551<br>44.4441<br>13.6500<br>0.0000<br>0.0000 | 80.6551<br>44.4441<br>17.9980<br>0.0000<br>0.0000 | 5.8907<br>3.2460<br>1.3145 | 74.7644<br>41.1981<br>16.6835 |
| Quality Assess-Medicaid Share Supplemental Rate Add-on             | 177 1272  | 191 4752  | 12.2542                    | \$15.3713<br>\$8.6851         |
| Totals   | 177.1273  | 181.4753  |                            | 13.2542                       |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
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Florida Agency For Health Care Administration

197.92

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## PG of Orlando

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership: Private For prof | fit [1] CHOW Status based or | <u>n this Cost Report: No Change[1</u> |  |
|-------------------------------------|------------------------------|--|--|
|                                     |                              |  |  |

| Provider Information            | rovider Information Cost Report (CR) |                       | Patient Days |                 | Days       |
|---------------------------------|--------------------------------------|-----------------------|--------------|-----------------|------------|
| 654 East Econlockhatchee Tra    | 07/01/2009-06/30/2010                | Number of Beds: 12    | 20           | Superior:       | 0          |
| Orlando FL 32825                | Days In CR 365                       | Maximum:              | 43,800       | Standard:       | 184        |
| County: Orange[48]              | First Used: <b>2011/07</b>           | Max Annualized:       | 43,800       | Conditional:    | 0          |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>            | Total Patient:        | 42,464       | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]                        | Medicare:             | 5,696        | Inflati         | on         |
| Current Class Central Large [6] | Initial CR? False                    | Medicaid:             | 29,028       | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2]  | Medicaid Utilization                 | 68.3                  | 5908%        | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                           | 96.9                  | 4977%        | Cost:           | 1.04491168 |
| Open Date: 7/1/1987             | Statewide Low Occupan                | cy Threshold: 79.3    | 1440%        | Target:         | 1.01620550 |
| Acquired Date: 7/1/1987         | Medicaid Low Occupand                | cy Threshold: 41.9    | 4060%        | DC FY Index:    | 1.16650000 |
| Entered Medicaid 9/21/1987      | Low Occupancy Adjustr                | ment Factor: 122.2    | 3477%        | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 6/29/2002    | Weighted Low Occ Adju                | ustment Factor: 100.0 | 0000%        | DC Inflation:   | 1.02657523 |
| Previous Med # <b>216721</b>    |                                      |                       |              |                 |            |
|                                 | D + C                                | loulations            |              | PS Target:      | 1.02315072 |

| Rate C | alcu | lations |
|--------|------|---------|
|--------|------|---------|

|       |   | 1,               | ate carearations    |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,062,616        | 2,270,440           | 1,289,336           | 903,932  | 0   | 5,526,324 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 36.6066          | 78.2155             | 44.4170             | 31.1400  |     | 190.3791  |
| 3     | Cost Per Diem Inflated                    | 38.2507          | 80.2941             | 46.4118             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 38.2507          | 80.2941             | 46.4118             | 31.1400  |     | 196.0966  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 44.6649          |                     | 50.8050             |          |     |           |
| 7     | Provider Target Rate                      | 45.6989          |                     | 51.9812             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 38.2507          | 80.2941             | 46.4118             | 13.6500  |     | 178.6066  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.6584              | 0.9586              |          |     |           |
| 14    | Prospective Per Diem 11                   | 38.2507          | 81.9525             | 47.3704             | 13.6500  |     | 181.2236  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





197.92

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

PG of Orlando

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 9/21/1987 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1987/07   |
| Indexed Asset Value   | 5,899,654 |
| FRVS Base Asset:      | 1,751,700 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information         |              |  |  |  |
|------------------------------|--------------|--|--|--|
| Amount: <b>4,032,000.0</b> 0 |              |  |  |  |
| Type:                        | Variable [3] |  |  |  |
| < 60% of Base:               | False        |  |  |  |
| Interest Rate:               | 8.4600 %     |  |  |  |
| Chase Rate:                  | 8.2500 %     |  |  |  |
| Amortization Rate:           | 8.4600 %     |  |  |  |
| Interest Only:               | False        |  |  |  |
| Yearly Payment:              | 490,073      |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Tota                         | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 4,719,723 | 12.4321  |  |  |  |
| 20% ROE(2):                  | 1,179,931 | 0.9447   |  |  |  |
| Insurance Cost(3):           | 56,741    | 1.3362   |  |  |  |
| Taxes Cost(3):               | 69,425    | 1.6349   |  |  |  |
| Home Office(3):              | 25,312    | 0.5961   |  |  |  |
| Replacement(3&4):            | 39,616    | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 16.9440  |  |  |  |

- (1) 80% Capital (\$4,719,723) amortized at 8.4600% for 20 years Principal & Interest of \$490,073 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.4321
- (2) 20% ROE (\$1,179,931) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9447
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                | <u> </u>         |             | 1                        |           |  |
|--------------------------------|------------------|-------------|--------------------------|-----------|--|
| Per Bed Standard Determination |                  | termination | Used Per Bed Standard:   | 29,195    |  |
|                                | Comparison Date: | 1/1/1987    | Current RS PBS:          | 49,593    |  |
|                                | Comparison Bed   | 60          | Effective PBS Limitation | 1,751,700 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|--|
| Components   | ts Cost FRVS MTA* Final Component                 |   |                            |                               |  |  |  |  |  |
| Operating  | 38.2507   | 38.2507   | 2.7937                     | 35.4570                       |  |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 81.9525<br>47.3704<br>13.6500<br>0.0000<br>0.0000 | 81.9525<br>47.3704<br>16.9440<br>0.0000<br>0.0000 | 5.9854<br>3.4597<br>1.2375 | 75.9671<br>43.9107<br>15.7065 |  |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.1918<br>\$8.6851         |  |  |  |  |  |
| Totals   | 181.2236  | 184.5176  | 13.4763                    | 197.9182                      |  |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





189.78

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## 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 prof | it [1] CHOW Status based of | n this Cost Report: No Change[1] |
|-------------------------------------|-----------------------------|----------------------------------|
|                                     |                             |                                  |

| Type of Ownership. I fivate For pr    |                   |                                | ii tiiis Cost Kep |               | angeri     |            |               |            |
|---------------------------------------|-------------------|--------------------------------|-------------------|---------------|------------|------------|---------------|------------|
| Provider Information                  | Cost Report (CR)  |                                | Patie             | Patient Days  |            |            | Ratings Days  |            |
| 1755 37th Street                      | 07/01/2009-06/30  | /2010                          | Number of Bed     | s: <b>180</b> |            |            | Superior:     | 0          |
| Vero Beach FL 32960                   | Days In CR        | 365                            | Maximum:          | 65            | ,700       |            | Standard:     | 184        |
| County: Indian River[31]              | First Used: 201   | 1/07                           | Max Annualize     | d: <b>65</b>  | ,700       |            | Conditional:  | 0          |
| Region: South[2] Area: 9              | Last Used: 201    | 1/07                           | Total Patient:    | 61            | ,547       |            | Total:        | 184        |
| Control Private For profit [1]        | Unaudited [3]     |                                | Medicare:         | 13            | ,327       |            | Inflati       | on         |
| Current Class South Large [4]         | Initial CR? False |                                | Medicaid:         | 42            | ,794       | FY         | Index:        | 1.20667423 |
| Class at 1/94: <b>South Large [4]</b> | Medicaid Utiliz   | Medicaid Utilization 69.53060% |                   |               | 60%        | Sem        | nester Index: | 1.26086800 |
| Operating Ex > 18 months [1]          | Occupancy:        |                                |                   | 93.678        | 84%        | Cos        | t:            | 1.04491168 |
| Open Date: 7/1/1987                   | Statewide Low     | Occupan                        | cy Threshold:     | 79.314        | <b>40%</b> | Targ       | pet:          | 1.01620550 |
| Acquired Date: 7/1/1987               | Medicaid Low      | Occupano                       | cy Threshold:     | 41.940        | 60%        | •          | FY Index:     | 1.16650000 |
| Entered Medicaid 11/25/1987           | Low Occupancy     | y Adjustn                      | nent Factor:      | 118.110       | <b>76%</b> |            | Sem Index:    | 1.19750000 |
| Med # Active Date: 6/29/2002          | Weighted Low      | Occ Adju                       | stment Factor:    | 100.000       | 00%        |            | Inflation:    | 1.02657523 |
| Previous Med # 217387                 |                   |                                |                   |               |            |            |               |            |
|                                       |                   |                                |                   | PS            | Target:    | 1.02315072 |               |            |
|                                       |                   | Rate Cal                       | culations         |               |            |            |               |            |
| Item Description                      | Operating         | Di                             | rect InD          | irect         | Propert    | V          | ROE           | Totals     |

|       |  | R         | ate Calculations |           |           |     |           |
|-------|--|-----------|------------------|-----------|-----------|-----|-----------|
| Item  | Description  | Operating | Direct           | InDirect  | Property  | ROE | Totals    |
| 1     | Total Cost   | 1,539,236 | 3,372,903        | 1,625,622 | 1,439,590 | 0   | 7,977,351 |
| 1a    | Audit Adjustments  |           |                  |           |           |     |           |
| 2     | Cost Per Diem  | 35.9685   | 78.8172          | 37.9871   | 33.6400   |     | 186.4128  |
| 3     | Cost Per Diem Inflated   | 37.5839   | 80.9118          | 39.6932   |           |     |           |
| 4     | Low Occupancy Adjustment   |           |                  |           |           |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 37.5839   | 80.9118          | 39.6932   | 33.6400   |     | 191.8289  |
| 5a    | Interim Adjustment   |           |                  |           |           |     |           |
| 5b    | Interim Adjusted Per Diem  |           |                  |           |           |     |           |
| 6     | Prior Semester: Provider Target Base   | 42.1134   |                  | 47.9568   |           |     |           |
| 7     | Provider Target Rate   | 43.0884   |                  | 49.0670   |           |     |           |
| 7a    | Interim Adjustment   |           |                  |           |           |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |                  |           |           |     |           |
| 8     | Cost Based Class Ceilings  | 51.5193   | 97.3713          | 64.0999   | 13.6500   |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 50.3378   |                  | 56.8989   |           |     |           |
| 10    | Target Rate Class Ceiling  | 51.1535   |                  | 57.8210   |           |     |           |
| 10a   | New Provider Target Limitation   |           |                  |           |           |     |           |
| 10b   | Base for line 10a  |           |                  |           |           |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 37.5839   | 80.9118          | 39.6932   | 13.6500   |     | 171.8389  |
| 12/13 | Medicaid Adjustment Rate   |           | 1.7778           | 0.8721    |           |     |           |
| 14    | Prospective Per Diem 11  | 37.5839   | 82.6896          | 40.5653   | 13.6500   |     | 174.4888  |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                  |           |           |     |           |





189.78

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## PG of Vero Beach

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:         | 11/25/1987 |
|---------------------|------------|
| Year of Phase-In/Fu | 11:        |
| RS to Start Calcs:  | 1987/07    |
| Indexed Asset Value | 8,637,497  |
| FRVS Base Asset:    | 2,656,745  |
| Occup Adj Factor:   | 0.9000     |
| ROE Factor          | 0.031560   |
|                     |            |

| Mortgage Information |   |  |  |  |  |
|----------------------|---|--|--|--|--|
| 101111111111111      |   |  |  |  |  |
| Amount: 7,717,166.0  |   |  |  |  |  |
| Variable [3]         |   |  |  |  |  |
| False                |   |  |  |  |  |
| 8.5200               | <b>%</b>  |  |  |  |  |
| 8.2500               | <b>%</b>  |  |  |  |  |
| 8.5200               | <b>%</b>  |  |  |  |  |
| False                |   |  |  |  |  |
| 720,6                | 549   |  |  |  |  |
|                      | 7,717,160<br>Variable [3<br>False<br>8.5200<br>8.2500<br>8.5200 |  |  |  |  |

| Calculation of FRVS Per Diem |              |          |  |  |  |  |
|------------------------------|--------------|----------|--|--|--|--|
| Т                            | Total Amount | Per Diem |  |  |  |  |
| 80% Capital(1):              | 6,909,998    | 12.1875  |  |  |  |  |
| 20% ROE(2):                  | 1,727,499    | 0.9220   |  |  |  |  |
| Insurance Cost(3)            | ): 75,275    | 1.2230   |  |  |  |  |
| Taxes Cost(3):               | 112,338      | 1.8252   |  |  |  |  |
| Home Office(3):              | 37,832       | 0.6147   |  |  |  |  |
| Replacement(3&4              | 4): 13,276   | 0.0000   |  |  |  |  |
| Total FRVS PD                | •            | 16.7724  |  |  |  |  |

- (1) 80% Capital (\$6,909,998) amortized at 8.5200% for 20 years Principal & Interest of \$720,649 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$12.1875
- (2) 20% ROE (\$1,727,499) times the ROE factor (0.031560) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.9220
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standar | d Determination | Used Per Bed Standard:   | 29,195    |  |
|-----------------|-----------------|--------------------------|-----------|--|
| Comparison Date | 1/1/1987        | Current RS PBS:          | 49,593    |  |
| Comparison Bed  | 91              | Effective PBS Limitation | 2,656,745 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost FRVS MTA* Final Component                    |   |                            |                               |  |  |
| Operating  | 37.5839   | 37.5839   | 2.7450                     | 34.8389                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 82.6896<br>40.5653<br>13.6500<br>0.0000<br>0.0000 | 82.6896<br>40.5653<br>16.7724<br>0.0000<br>0.0000 | 6.0393<br>2.9627<br>1.2250 | 76.6503<br>37.6026<br>15.5474 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$16.4606<br>\$8.6851         |  |  |
| Totals   | 174.4888  | 177.6112  | 12.9720                    | 189.7849                      |  |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|



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# Florida Agency For Health Care Administration

186.61

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## PG of Winter Haven

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Provider Information            | Cost Report (CR)           | Patient Days                      | Ratings I       | Days       |  |
|---------------------------------|----------------------------|-----------------------------------|-----------------|------------|--|
| 1120 Cypress Garden Bouleva     | 07/01/2009-06/30/2010      | Number of Beds: 120               | Superior:       | 0          |  |
| Winter Haven FL 33884           | Days In CR 365             | Maximum: 43,800                   | Standard:       | 184        |  |
| County: Polk[53]                | First Used: <b>2011/07</b> | Max Annualized: 43,800            | Conditional:    | 0          |  |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient: 41,806             | Total:          | 184        |  |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>7,628</b>            | Inflation       | on         |  |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: 27,578                  | FY Index:       | 1.20667423 |  |
| Class at 1/94: South Large [4]  | Medicaid Utilization       | 65.96661%                         | Semester Index: | 1.26086800 |  |
| Operating Ex > 18 months [1]    | Occupancy:                 | 95.44749%                         | Cost:           | 1.04491168 |  |
| Open Date: 7/1/1987             | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target:         | 1.01620550 |  |
| Acquired Date: 7/1/1987         | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index:    | 1.16650000 |  |
| Entered Medicaid 7/9/1987       | Low Occupancy Adjustr      | ment Factor: <b>120.34068%</b>    | DC Sem Index:   | 1.19750000 |  |
| Med # Active Date: 6/29/2002    | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:   | 1.02657523 |  |
| Previous Med # <b>216658</b>    |                            |                                   |                 |            |  |
|                                 |                            |                                   | PS Target:      | 1.02315072 |  |
| Rate Calculations               |                            |                                   |                 |            |  |

| Rate | Cal | cula | tions |
|------|-----|------|-------|
|------|-----|------|-------|

|       | Rate Calculations   |           |           |           |          |     |           |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost  | 873,234   | 1,979,279 | 1,224,092 | 907,316  | 0   | 4,983,921 |
| 1a    | Audit Adjustments   |           |           |           |          |     |           |
| 2     | Cost Per Diem   | 31.6642   | 71.7702   | 44.3865   | 32.9000  |     | 180.7209  |
| 3     | Cost Per Diem Inflated  | 33.0863   | 73.6775   | 46.3800   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 33.0863   | 73.6775   | 46.3800   | 32.9000  |     | 186.0438  |
| 5a    | Interim Adjustment  |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 38.1474   |           | 51.3492   |          |     |           |
| 7     | Provider Target Rate  | 39.0305   |           | 52.5380   |          |     |           |
| 7a    | Interim Adjustment  |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings   | 49.6383   | 96.2960   | 61.3044   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 47.7921   |           | 55.1439   |          |     |           |
| 10    | Target Rate Class Ceiling   | 48.5666   |           | 56.0375   |          |     |           |
| 10a   | New Provider Target Limitation  |           |           |           |          |     |           |
| 10b   | Base for line 10a   |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 33.0863   | 73.6775   | 46.3800   | 13.6500  |     | 166.7938  |
| 12/13 | Medicaid Adjustment Rate  |           | 1.3234    | 0.8331    |          |     |           |
| 14    | Prospective Per Diem 11   | 33.0863   | 75.0009   | 47.2131   | 13.6500  |     | 168.9503  |
| 15    | Inflated Usual & Customary Charge  Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





186.61

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## PG of Winter Haven

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 7/9/1987   |
|-----------------------|------------|
| Year of Phase-In/Full | <b>l</b> : |
| RS to Start Calcs:    | 1987/07    |
| Indexed Asset Value   | 5,899,654  |
| FRVS Base Asset:      | 1,751,700  |
| Occup Adj Factor:     | 0.9000     |
| ROE Factor            | 0.031560   |
|                       |            |

| Mortgage Information |             |          |  |  |  |
|----------------------|-------------|----------|--|--|--|
| Amount:              | 4,490,000   | 0.00     |  |  |  |
| Type:                | Variable [3 | 1        |  |  |  |
| < 60% of Base:       | False       |          |  |  |  |
| Interest Rate:       | 8.8000      | <b>%</b> |  |  |  |
| Chase Rate:          | 8.2500      | <b>%</b> |  |  |  |
| Amortization Rate:   | 8.8000      | <b>%</b> |  |  |  |
| Interest Only:       | False       |          |  |  |  |
| Yearly Payment:      | 502,3       | 313      |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |  |
|------------------------------|-----------|----------|--|--|--|--|
| Tot                          | al Amount | Per Diem |  |  |  |  |
| 80% Capital(1):              | 4,719,723 | 12.7426  |  |  |  |  |
| 20% ROE(2):                  | 1,179,931 | 0.9447   |  |  |  |  |
| Insurance Cost(3):           | 62,435    | 1.4934   |  |  |  |  |
| Taxes Cost(3):               | 98,774    | 2.3627   |  |  |  |  |
| Home Office(3):              | 23,615    | 0.5649   |  |  |  |  |
| Replacement(3&4):            | 49,407    | 0.0000   |  |  |  |  |
| Total FRVS PD:               |           | 18.1083  |  |  |  |  |

- (1) 80% Capital (\$4,719,723) amortized at 8.8000% for 20 years Principal & Interest of \$502,313 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.7426
- (2) 20% ROE (\$1,179,931) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9447
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 29,195    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1987   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60         | Effective PBS Limitation | 1,751,700 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS MTA* Final Component                         |                            |                               |  |
| Operating  | 33.0863   | 33.0863   | 2.4165                     | 30.6698                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 75.0009<br>47.2131<br>13.6500<br>0.0000<br>0.0000 | 75.0009<br>47.2131<br>18.1083<br>0.0000<br>0.0000 | 5.4777<br>3.4482<br>1.3225 | 69.5232<br>43.7649<br>16.7858 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 140.0502  | 122 1000  | 12.6612                    | \$17.1765<br>\$8.6851         |  |
| Totals   | 168.9503  | 173.4086  | 12.6649                    | 186.6053                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



THE STATE OF THE S

# Florida Agency For Health Care Administration

220.89

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## 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]

| Type of Ownership. I Tivate Non-11 | one [5] Chow Status baseu  | on this Cost Report. No Chai  | ige[1]            |            |
|------------------------------------|----------------------------|-------------------------------|-------------------|------------|
| Provider Information               | Cost Report (CR)           | Patient Days                  | Ratings           | Days       |
| 701 Medical Court East             | 06/01/2009-05/31/2010      | Number of Beds: 111           | Superior:         | 0          |
| Inverness FL 34452                 | Days In CR 365             | Maximum: <b>40,5</b> 1        | Standard:         | 184        |
| County: Citrus[9]                  | First Used: <b>2011/01</b> | Max Annualized: 40,51         | Conditional:      | 0          |
| Region: North [1] Area: 3          | Last Used: <b>2011/07</b>  | Total Patient: 33,81          | Total:            | 184        |
| Control Private Non-Profit [3]     | Unaudited [3]              | Medicare: 7,12                | 20 Inflati        | on         |
| Current Class North Large [2]      | Initial CR? False          | Medicaid: 20,71               | FY Index:         | 1.20403510 |
| Class at 1/94: North Large [2]     | Medicaid Utilization       | 61.25455                      | % Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]       | Occupancy:                 | 83.45798                      | % Cost:           | 1.04720203 |
| Open Date: 7/29/1994               | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> |                   | 1.01620550 |
| Acquired Date: 7/29/1994           | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> | % DC FY Index:    | 1.16533216 |
| Entered Medicaid 7/29/1994         | Low Occupancy Adjustr      | ment Factor: 105.22424        | % DC Sem Index:   | 1.19750000 |
| Med # Active Date: 4/11/2002       | Weighted Low Occ Adju      | ustment Factor: 100.0000      | % DC Inflation:   | 1.02760401 |
| Previous Med # <b>211087</b>       |                            |                               |                   |            |
|                                    |                            |                               | PS Target:        | 1.02315072 |

|       |   |           | Rate Calculations |           |          |     |           |
|-------|---|-----------|-------------------|-----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct            | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost  | 1,090,220 | 1,863,457         | 1,227,452 | 471,612  | 0   | 4,652,741 |
| 1a    | Audit Adjustments   |           |                   |           |          |     |           |
| 2     | Cost Per Diem   | 52.6371   | 89.9699           | 59.2628   | 22.7700  |     | 224.6398  |
| 3     | Cost Per Diem Inflated  | 55.1217   | 92.4534           | 62.0601   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |                   |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 55.1217   | 92.4534           | 62.0601   | 22.7700  |     | 232.4052  |
| 5a    | Interim Adjustment  |           |                   |           |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |                   |           |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 46.6336   |                   | 52.8174   |          |     |           |
| 7     | Provider Target Rate  | 47.7132   |                   | 54.0402   |          |     |           |
| 7a    | Interim Adjustment  |           |                   |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |                   |           |          |     |           |
| 8     | Cost Based Class Ceilings   | 47.7573   | 95.2206           | 58.5089   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 45.2463   |                   | 53.4956   |          |     |           |
| 10    | Target Rate Class Ceiling   | 45.9795   |                   | 54.3625   |          |     |           |
| 10a   | New Provider Target Limitation  |           |                   |           |          |     |           |
| 10b   | Base for line 10a   |           |                   |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 45.9795   | 92.4534           | 54.0402   | 13.6500  |     | 206.1231  |
| 12/13 | Medicaid Adjustment Rate  |           | 1.1706            | 0.6842    |          |     |           |
| 14    | Prospective Per Diem 11   | 45.9795   | 93.6240           | 54.7244   | 13.6500  |     | 207.9779  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                   |           |          |     |           |





220.89

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## Citrus Health and Rehabilitation Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:         | 7/29/1994 |
|---------------------|-----------|
| Year of Phase-In/Fu | 11:       |
| RS to Start Calcs:  | 1994/07   |
| Indexed Asset Value | 5,132,188 |
| FRVS Base Asset:    | 3,754,020 |
| Occup Adj Factor:   | 0.9000    |
| ROE Factor          | 0.031880  |
|                     |           |

| Mortgage Information |              |          |  |  |  |
|----------------------|--------------|----------|--|--|--|
| Amount:              | 5,275,000    | .00      |  |  |  |
| Type:                | Variable [3] |          |  |  |  |
| < 60% of Base:       | False        |          |  |  |  |
| Interest Rate:       | 7.8000       | <b>%</b> |  |  |  |
| Chase Rate:          | 8.2500       | <b>%</b> |  |  |  |
| Amortization Rate:   | 7.8000       | <b>%</b> |  |  |  |
| Interest Only:       | False        |          |  |  |  |
| Yearly Payment:      | 405,9        | 94       |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Tot                          | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 4,105,750 | 11.1343  |  |  |  |
| 20% ROE(2):                  | 1,026,438 | 0.8974   |  |  |  |
| Insurance Cost(3):           | 86,550    | 2.5597   |  |  |  |
| Taxes Cost(3):               | 1,076     | 0.0318   |  |  |  |
| Home Office(3):              | 70,198    | 2.0761   |  |  |  |
| Replacement(3&4):            | 199,065   | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 16.6993  |  |  |  |

- (1) 80% Capital (\$4,105,750) amortized at 7.8000% for 20 years Principal & Interest of \$405,994 divided by annual available days (40,515) divided by Occup. Adj. (0.9000) = \$11.1343
- (2) 20% ROE (\$1,026,438) times the ROE factor (0.031880) divided by annual available days (40,515) divided by Occup. Adj. (0.9000) = \$0.8974
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Der | termination | Used Per Bed Standard:   | 33,820    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1994    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 111         | Effective PBS Limitation | 3,754,020 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 45.9795   | 45.9795   | 3.3581                     | 42.6214                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 93.6240<br>54.7244<br>13.6500<br>0.0000<br>0.0000 | 93.6240<br>54.7244<br>16.6993<br>0.0000<br>0.0000 | 6.8379<br>3.9968<br>1.2196 | 86.7861<br>50.7276<br>15.4797 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 207 0770  | 211 0272  | 15 4124                    | \$16.5859<br>\$8.6851         |  |
| Totals   | 207.9779  | 211.0272  | 15.4124                    | 220.8858                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



203.99

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### PG of Clearwater

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Provider Information            | Cost Report (CR)           | Patient Days                      | Ratings         | Davs       |
|---------------------------------|----------------------------|-----------------------------------|-----------------|------------|
| 3480 McMullen Booth Road        | 07/01/2009-06/30/2010      | Number of Beds: 120               | Superior:       | 0          |
| Clearwater FL 33761             | Days In CR 365             | Maximum: 43,800                   | Standard:       | 184        |
| County: Pinellas[52]            | First Used: <b>2011/07</b> | Max Annualized: 43,800            | Conditional:    | 0          |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient: 40,329             | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>10,064</b>           | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>24,539</b>           | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 60.84703%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 92.07534%                         | Cost:           | 1.04491168 |
| Open Date: 7/1/1987             | Statewide Low Occupan      | •                                 | Target:         | 1.01620550 |
| Acquired Date: 7/1/1987         | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index:    | 1.16650000 |
| Entered Medicaid 9/18/1987      | Low Occupancy Adjustr      | ment Factor: 116.08906%           | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 6/29/2002    | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:   |            |
| Previous Med # <b>216038</b>    |                            |                                   |                 | 1.02657523 |
|                                 |                            |                                   | PS Target:      | 1.02315072 |
|                                 | Rate Calculations          |                                   |                 |            |
| T. D                            | 0                          |                                   |                 | t          |

|       |   | 10               | ate Calculations    |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 911,797          | 1,979,311           | 1,200,603           | 808,069  | 0   | 4,899,780 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 37.1571          | 80.6598             | 48.9263             | 32.9300  |     | 199.6732  |
| 3     | Cost Per Diem Inflated                    | 38.8259          | 82.8034             | 51.1237             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 38.8259          | 82.8034             | 51.1237             | 32.9300  |     | 205.6830  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 44.6435          |                     | 51.8767             |          |     |           |
| 7     | Provider Target Rate                      | 45.6770          |                     | 53.0777             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 38.8259          | 82.8034             | 51.1237             | 13.6500  |     | 186.4030  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.0104              | 0.6239              |          |     |           |
| 14    | Prospective Per Diem 11                   | 38.8259          | 83.8138             | 51.7476             | 13.6500  |     | 188.0373  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





203.99

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| PG | of | Clearwater  |
|----|----|-------------|
| 10 | V. | Cicai matei |

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 9/18/1987 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1987/07   |
| Indexed Asset Value   | 5,857,614 |
| FRVS Base Asset:      | 3,503,400 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information |                          |          |  |
|----------------------|--------------------------|----------|--|
| Amount:              | ant: <b>5,374,781.00</b> |          |  |
| Type:                | Fixed [2]                |          |  |
| < 60% of Base:       | False                    |          |  |
| Interest Rate:       | 11.0000                  | <b>%</b> |  |
| Chase Rate:          | 8.0000                   | <b>%</b> |  |
| Amortization Rate:   | 11.0000                  | <b>%</b> |  |
| Interest Only:       | <b>False</b>             |          |  |
| Yearly Payment:      | 580,432                  |          |  |

| Calculation of FRVS Per Diem |                  |          |  |
|------------------------------|------------------|----------|--|
| To                           | otal Amount      | Per Diem |  |
| 80% Capital(1):              | 4,686,091        | 14.7243  |  |
| 20% ROE(2):                  | 1,171,523        | 0.9379   |  |
| Insurance Cost(3):           | 54,745           | 1.3575   |  |
| Taxes Cost(3):               | 67,742           | 1.6797   |  |
| Home Office(3):              | 23,913           | 0.5929   |  |
| Replacement(3&4)             | ): <b>20,370</b> | 0.0000   |  |
| Total FRVS PD:               |                  | 19.2923  |  |

- (1) 80% Capital (\$4,686,091) amortized at 11.0000% for 20 years Principal & Interest of \$580,432 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$14.7243
- (2) 20% ROE (\$1,171,523) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9379
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 29,195    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1987    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120         | Effective PBS Limitation | 3,503,400 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 38.8259   | 38.8259   | 2.8357                     | 35.9902                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 83.8138<br>51.7476<br>13.6500<br>0.0000<br>0.0000 | 83.8138<br>51.7476<br>19.2923<br>0.0000<br>0.0000 | 6.1214<br>3.7794<br>1.4090 | 77.6924<br>47.9682<br>17.8833 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$15.7670<br>\$8.6851         |  |
| Totals   | 188.0373  | 193.6796  | 14.1455                    | 203.9862                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



NAME OF THE PARTY 
# Florida Agency For Health Care Administration

210.57

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## PG of Largo

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Provider Information  | Cost Report (CR)  | Patient  | Days   | Ratings   | Days   |
|---|---|--|--|---|--|
| 10500 Starkey Road  Largo FL 33777  County: Pinellas [52]  Region: Central [3] Area: 5  Control Private For profit [1]  | 07/01/2009-06/30/2010 Days In CR 365 First Used: 2011/07 Last Used: 2011/07 Unaudited [3] |  | 51,100   | Superior:<br>Standard:<br>Conditional:<br>Total:  | 184  |
| Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/1/1987 Acquired Date: 7/1/1987 Entered Medicaid 7/31/1987 Med # Active Date: 6/29/2002 Previous Med # 215716 |   | Medicaid:  pancy Threshold: pancy Threshold: ustment Factor: | 27,051<br>57.88663%<br>91.45010%<br>79.31440%<br>41.94060%<br>115.30075%<br>100.00000% | FY Index: Semester Index: Cost: Target: DC FY Index: DC Sem Index: DC Inflation: PS Target: | 1.20667423<br>1.26086800<br>1.04491168<br>1.01620550<br>1.16650000<br>1.19750000<br>1.02657523<br>1.02315072 |

| Rate | Cal | cul | lati | ons |
|------|-----|-----|------|-----|
|------|-----|-----|------|-----|

|       |   | 15               | are carearations    |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 964,807          | 2,287,027           | 1,425,198           | 920,816  | 0   | 5,597,848 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 35.6662          | 84.5450             | 52.6856             | 34.0400  |     | 206.9368  |
| 3     | Cost Per Diem Inflated                    | 37.2680          | 86.7918             | 55.0518             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 37.2680          | 86.7918             | 55.0518             | 34.0400  |     | 213.1516  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 41.8006          |                     | 59.4149             |          |     |           |
| 7     | Provider Target Rate                      | 42.7683          |                     | 60.7904             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 37.2680          | 86.7918             | 55.0518             | 13.6500  |     | 192.7616  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.7701              | 0.4884              |          |     |           |
| 14    | Prospective Per Diem 11                   | 37.2680          | 87.5619             | 55.5402             | 13.6500  |     | 194.0201  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





210.57

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

PG of Largo

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 7/31/1987 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1987/07   |
| Indexed Asset Value   | 6,879,957 |
| FRVS Base Asset:      | 2,277,210 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information |                         |          |  |  |
|----------------------|-------------------------|----------|--|--|
| Mortgage III         | iomation                |          |  |  |
| Amount:              | 7,227,441               | 1.00     |  |  |
| Type:                | Fixed [2]               |          |  |  |
| < 60% of Base:       | False                   |          |  |  |
| Interest Rate:       | 11.0000                 | <b>%</b> |  |  |
| Chase Rate:          | 8.0000                  | <b>%</b> |  |  |
| Amortization Rate:   | 11.0000                 | <b>%</b> |  |  |
| Interest Only:       | False                   |          |  |  |
| Yearly Payment:      | Payment: <b>681,736</b> |          |  |  |
| Interest Only:       | False                   |          |  |  |

| Calculation       | Calculation of FRVS Per Diem |          |  |  |
|-------------------|------------------------------|----------|--|--|
| Т                 | otal Amount                  | Per Diem |  |  |
| 80% Capital(1):   | 5,503,966                    | 14.8236  |  |  |
| 20% ROE(2):       | 1,375,991                    | 0.9443   |  |  |
| Insurance Cost(3) | 69,027                       | 1.4771   |  |  |
| Taxes Cost(3):    | 92,518                       | 1.9798   |  |  |
| Home Office(3):   | 31,519                       | 0.6745   |  |  |
| Replacement(3&4   | 4): <b>19,532</b>            | 0.0000   |  |  |
| Total FRVS PD:    | •                            | 19.8993  |  |  |

- (1) 80% Capital (\$5,503,966) amortized at 11.0000% for 20 years Principal & Interest of \$681,736 divided by annual available days (51,100) divided by Occup. Adj. (0.9000) = \$14.8236
- (2) 20% ROE (\$1,375,991) times the ROE factor (0.031560) divided by annual available days (51,100) divided by Occup. Adj. (0.9000) = \$0.9443
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Der | termination | Used Per Bed Standard:   | 29,195    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1987    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 78          | Effective PBS Limitation | 2,277,210 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost  | Cost FRVS MTA* Final Component                    |                            |                               |  |  |
| Operating  | 37.2680   | 37.2680   | 2.7219                     | 34.5461                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 87.5619<br>55.5402<br>13.6500<br>0.0000<br>0.0000 | 87.5619<br>55.5402<br>19.8993<br>0.0000<br>0.0000 | 6.3951<br>4.0564<br>1.4534 | 81.1668<br>51.4838<br>18.4459 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 104 0201  | 200 2604  | 14 (2(9                    | \$16.2430<br>\$8.6851         |  |  |
| Totals   | 194.0201  | 200.2694  | 14.6268                    | 210.5707                      |  |  |

| *Medicaid | Trend | Ad | justment | : |
|-----------|-------|----|----------|---|
|-----------|-------|----|----------|---|





211.73

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## 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]

| Type of 6 whersing. I ii vace I of pro | it [i] Ciro II Status Sustan | in this Cost Iteporti 110 | Smange |                 |            |
|--|------------------------------|---------------------------|--------|-----------------|------------|
| Provider Information                   | Cost Report (CR)             | Patient Days              |        | Ratings         | Days       |
| 21251 East Dixie Highway               | 07/01/2009-06/30/2010        | Number of Beds: 12        | 20     | Superior:       | 0          |
| Aventura FL 33180                      | Days In CR 365               | Maximum:                  | 43,800 | Standard:       | 184        |
| County: Dade[13]                       | First Used: <b>2011/01</b>   | Max Annualized:           | 43,800 | Conditional:    | 0          |
| Region: South[2] Area: 11              | Last Used: <b>2011/07</b>    | Total Patient:            | 40,271 | Total:          | 184        |
| Control Private For profit [1]         | Unaudited [3]                | Medicare:                 | 9,681  | Inflati         | on         |
| Current Class South Large [4]          | Initial CR? False            | Medicaid:                 | 24,426 | FY Index:       | 1.20667423 |
| Class at 1/94: South Large [4]         | Medicaid Utilization         | 60.6                      | 65407% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]           | Occupancy:                   | 91.9                      | 94292% | Cost:           | 1.04491168 |
| Open Date: 7/13/1988                   | Statewide Low Occupan        | cy Threshold: 79.3        | 31440% | Target:         | 1.01620550 |
| Acquired Date: 7/13/1988               | Medicaid Low Occupand        | cy Threshold: 41.9        | 94060% | DC FY Index:    | 1.16650000 |
| Entered Medicaid 7/13/1988             | Low Occupancy Adjustr        | ment Factor: 115.9        | 92211% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 6/29/2002           | Weighted Low Occ Adju        | ustment Factor: 100.0     | 00000% | DC Inflation:   | 1.02657523 |
| Previous Med # <b>216780</b>           |                              |                           |        |                 |            |
|  |                              |                           |        | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 949,361         | 1,993,032           | 1,482,708           | 878,603  | 0   | 5,303,704 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 38.8668         | 81.5947             | 60.7020             | 35.9700  |     | 217.1335  |
| 3     | Cost Per Diem Inflated                    | 40.6124         | 83.7631             | 63.4282             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 40.6124         | 83.7631             | 63.4282             | 35.9700  |     | 223.7737  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 43.8520         |                     | 60.4257             |          |     |           |
| 7     | Provider Target Rate                      | 44.8672         |                     | 61.8246             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193         | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378         |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535         |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 40.6124         | 83.7631             | 57.8210             | 13.6500  |     | 195.8465  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 1.0040              | 0.6930              |          |     |           |
| 14    | Prospective Per Diem 11                   | 40.6124         | 84.7671             | 58.5140             | 13.6500  |     | 197.5435  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





211.73

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## PG of North Miami

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 7/13/1988 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1988/07   |
| Indexed Asset Value  | 5,531,665 |
| FRVS Base Asset:     | 3,559,440 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage Information        |                               |  |  |  |
|-----------------------------|-------------------------------|--|--|--|
| Amount: <b>6,000,000.00</b> |                               |  |  |  |
| Type: Variable [3]          |                               |  |  |  |
| < 60% of Base:              | e: False                      |  |  |  |
| Interest Rate:              | 7.5100 %                      |  |  |  |
| Chase Rate:                 | 8.2500 %                      |  |  |  |
| Amortization Rate:          | Rate: <b>7.5100 %</b>         |  |  |  |
| Interest Only: False        |                               |  |  |  |
| Yearly Payment:             | early Payment: <b>428,127</b> |  |  |  |

| Calculation      | Calculation of FRVS Per Diem |          |  |  |  |
|------------------|------------------------------|----------|--|--|--|
|                  | Total Amount                 | Per Diem |  |  |  |
| 80% Capital(1):  | 4,425,332                    | 10.8607  |  |  |  |
| 20% ROE(2):      | 1,106,333                    | 0.8857   |  |  |  |
| Insurance Cost(3 | 3): <b>53,148</b>            | 1.3198   |  |  |  |
| Taxes Cost(3):   | 165,110                      | 4.1000   |  |  |  |
| Home Office(3):  | 31,049                       | 0.7710   |  |  |  |
| Replacement(3&   | (24): <b>37,188</b>          | 0.0000   |  |  |  |
| Total FRVS PI    | ):                           | 17.9372  |  |  |  |

- (1) 80% Capital (\$4,425,332) amortized at 7.5100% for 20 years Principal & Interest of \$428,127 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.8607
- (2) 20% ROE (\$1,106,333) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8857
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 29,662    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1988   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 3,559,440 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |  |
|--|---|---|----------------------------|-----------------------------------|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                                   |  |  |
| Operating  | 40.6124   | 40.6124   | 2.9661                     | 37.6463                           |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 84.7671<br>58.5140<br>13.6500<br>0.0000<br>0.0000 | 84.7671<br>58.5140<br>17.9372<br>0.0000<br>0.0000 | 6.1910<br>4.2736<br>1.3100 | 78.5761<br>54.2404<br>16.6272     |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 197.5435  | 201.8307  | 14.7407                    | \$15.9593<br>\$8.6851<br>211.7344 |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



192.98

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

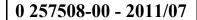
## **PG of Pinellas**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership: Private For profi | it [1] CHOW Status based o | <u>on this Cost Report: N</u> | o Change[1] |
|--------------------------------------|----------------------------|-------------------------------|-------------|
|                                      |                            |                               |             |

| Provider Information            | Cost Report (CR)           | Patient Days                    | Ratings Days              |   |
|---------------------------------|----------------------------|---------------------------------|---------------------------|---|
| 200 16th Avenue SE              | 07/01/2009-06/30/2010      | Number of Beds: 120             | Superior: 0               |   |
| Largo FL 33771                  | Days In CR 365             | Maximum: <b>43,800</b>          | Standard: 184             |   |
| County: Pinellas[52]            | First Used: <b>2011/07</b> | Max Annualized: 43,800          |                           |   |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient: 40,460           | Total: <b>184</b>         |   |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>6,786</b>          | Inflation                 |   |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>24,779</b>         | 1.2000/42                 | 3 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 61.24320%                       | Semester Index: 1.2608680 | 0 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 92.37443%                       |                           |   |
| Open Date: 6/14/1991            | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> % | Target: 1.0162055         | - |
| Acquired Date: 6/14/1991        | Medicaid Low Occupan       | cy Threshold: <b>41.94060</b> % | DC FY Index: 1.1665000    |   |
| Entered Medicaid 6/25/1991      | Low Occupancy Adjustr      | ment Factor: 116.46615%         | DC Sem Index: 1.1975000   | - |
| Med # Active Date: 6/29/2002    | Weighted Low Occ Adju      | ustment Factor: 100.0000%       | DC Inflation: 1.0265752   |   |
| Previous Med # <b>216402</b>    |                            |                                 | 110203732                 |   |
|                                 |                            |                                 | PS Target: 1.0231507      | 2 |
|                                 | Rate Ca                    | lculations                      |                           |   |

|       | Tate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 813,202         | 1,989,166           | 1,011,662           | 816,468  | 0   | 4,630,498 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 32.8182         | 80.2763             | 40.8274             | 32.9500  |     | 186.8719  |
| 3     | Cost Per Diem Inflated                    | 34.2921         | 82.4097             | 42.6610             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 34.2921         | 82.4097             | 42.6610             | 32.9500  |     | 192.3128  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 39.2992         |                     | 46.1145             |          |     |           |
| 7     | Provider Target Rate                      | 40.2090         |                     | 47.1821             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383         | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921         |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666         |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 34.2921         | 82.4097             | 42.6610             | 13.6500  |     | 173.0128  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 1.0424              | 0.5396              |          |     |           |
| 14    | Prospective Per Diem 11                   | 34.2921         | 83.4521             | 43.2006             | 13.6500  |     | 174.5948  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





192.98

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

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| ΓU | J UI | FI.  | Hel. | ias |

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 6/25/1991 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1991/01   |
| Indexed Asset Value  | 5,948,371 |
| FRVS Base Asset:     | 3,642,240 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage Information        |                         |          |  |  |
|-----------------------------|-------------------------|----------|--|--|
| Amount: <b>5,500,000.00</b> |                         |          |  |  |
| Type: Fixed [2]             |                         |          |  |  |
| < 60% of Base:              | False                   |          |  |  |
| Interest Rate:              | 10.3900                 | <b>%</b> |  |  |
| Chase Rate:                 | 7.7500                  | <b>%</b> |  |  |
| Amortization Rate:          | 10.3900                 | <b>%</b> |  |  |
| Interest Only:              | <b>False</b>            |          |  |  |
| Yearly Payment:             | Yearly Payment: 565,905 |          |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |
|------------------------------|-----------|----------|--|--|
| Tot                          | al Amount | Per Diem |  |  |
| 80% Capital(1):              | 4,758,697 | 14.3558  |  |  |
| 20% ROE(2):                  | 1,189,674 | 0.9525   |  |  |
| Insurance Cost(3):           | 58,618    | 1.4488   |  |  |
| Taxes Cost(3):               | 68,670    | 1.6972   |  |  |
| Home Office(3):              | 22,385    | 0.5533   |  |  |
| Replacement(3&4):            | 25,191    | 0.0000   |  |  |
| Total FRVS PD:               |           | 19.0076  |  |  |

- (1) 80% Capital (\$4,758,697) amortized at 10.3900% for 20 years Principal & Interest of \$565,905 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$14.3558
- (2) 20% ROE (\$1,189,674) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9525
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 30,352    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1990   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 3,642,240 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |
|--|---|---|----------------------------|-----------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |
| Operating  | 34.2921   | 34.2921   | 2.5045                     | 31.7876                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 83.4521<br>43.2006<br>13.6500<br>0.0000<br>0.0000 | 83.4521<br>43.2006<br>19.0076<br>0.0000<br>0.0000 | 6.0949<br>3.1552<br>1.3882 | 77.3572<br>40.0454<br>17.6194     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 174.5948  | 179.9524  | 13.1428                    | \$17.4862<br>\$8.6851<br>192.9809 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





196.38

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **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]

| Type of Ownership. I fivate for pro | III [1] CHOW Status baseu ( | on this Cost Repor | t. 140 Change | <u>l</u>        |            |
|-------------------------------------|-----------------------------|--------------------|---------------|-----------------|------------|
| Provider Information                | Cost Report (CR)            | Patient l          | Days          | Ratings         | Days       |
| 3850 Upper Creek Drive              | 07/01/2009-06/30/2010       | Number of Beds:    | 120           | Superior:       | 0          |
| Sun City Center FL 33573            | Days In CR 365              | Maximum:           | 43,800        | Standard:       | 184        |
| County: Hillsborough[29]            | First Used: <b>2011/01</b>  | Max Annualized:    | 43,800        | Conditional:    | 0          |
| Region: Central[3] Area: 6          | Last Used: <b>2011/07</b>   | Total Patient:     | 42,068        | Total:          | 184        |
| Control Private For profit [1]      | Unaudited [3]               | Medicare:          | 10,054        | Inflat          | ion        |
| Current Class Central Large [6]     | Initial CR? False           | Medicaid:          | 23,152        | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2]      | Medicaid Utilization        |                    | 55.03471%     | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]        | Occupancy:                  |                    | 96.04566%     | Cost:           | 1.04491168 |
| Open Date: 6/1/1991                 | Statewide Low Occupan       | cy Threshold:      | 79.31440%     | Target:         | 1.01620550 |
| Acquired Date: 6/1/1991             | Medicaid Low Occupan        | cy Threshold:      | 41.94060%     | DC FY Index:    | 1.16650000 |
| Entered Medicaid 6/1/1991           | Low Occupancy Adjusti       | ment Factor:       | 121.09486%    | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 6/29/2002        | Weighted Low Occ Adju       | ustment Factor:    | 100.00000%    | DC Inflation:   | 1.02657523 |
| Previous Med # <b>216411</b>        |                             |                    |               |                 |            |
|                                     |                             |                    |               | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 800,598         | 1,880,804           | 1,015,089           | 744,105  | 0   | 4,440,596 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 34.5801         | 81.2372             | 43.8445             | 32.1400  |     | 191.8018  |
| 3     | Cost Per Diem Inflated                    | 36.1332         | 83.3961             | 45.8136             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 36.1332         | 83.3961             | 45.8136             | 32.1400  |     | 197.4829  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 42.9903         |                     | 49.1205             |          |     |           |
| 7     | Provider Target Rate                      | 43.9856         |                     | 50.2577             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383         | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921         |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666         |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 36.1332         | 83.3961             | 45.8136             | 13.6500  |     | 178.9929  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 0.4724              | 0.2595              |          |     |           |
| 14    | Prospective Per Diem 11                   | 36.1332         | 83.8685             | 46.0731             | 13.6500  |     | 179.7248  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





196.38

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

**PG of Sun City** 

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 6/1/1991  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1991/01   |
| Indexed Asset Value   | 5,921,455 |
| FRVS Base Asset:      | 3,642,240 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information        |                       |          |  |
|-----------------------------|-----------------------|----------|--|
| Amount: <b>5,250,000.00</b> |                       |          |  |
| Type:                       | Fixed [2]             |          |  |
| < 60% of Base:              | False                 |          |  |
| Interest Rate:              | 10.3900               | <b>%</b> |  |
| Chase Rate:                 | 7.7500                | <b>%</b> |  |
| Amortization Rate:          | 10.3900               | <b>%</b> |  |
| Interest Only:              | False                 |          |  |
| Yearly Payment:             | yment: <b>563,345</b> |          |  |

| Calculation of FRVS Per Diem |                    |          |  |
|------------------------------|--------------------|----------|--|
|                              | Total Amount       | Per Diem |  |
| 80% Capital(1):              | 4,737,164          | 14.2908  |  |
| 20% ROE(2):                  | 1,184,291          | 0.9482   |  |
| Insurance Cost(3             | <b>50,428</b>      | 1.1987   |  |
| Taxes Cost(3):               | 88,241             | 2.0976   |  |
| Home Office(3):              | 26,242             | 0.6238   |  |
| Replacement(3&               | (4): <b>38,487</b> | 0.0000   |  |
| Total FRVS PD                | ):                 | 19.1591  |  |

- (1) 80% Capital (\$4,737,164) amortized at 10.3900% for 20 years Principal & Interest of \$563,345 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$14.2908
- (2) 20% ROE (\$1,184,291) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9482
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 30,352    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1990   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 3,642,240 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |
|--|---|---|----------------------------|-----------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |
| Operating  | 36.1332   | 36.1332   | 2.6390                     | 33.4942                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 83.8685<br>46.0731<br>13.6500<br>0.0000<br>0.0000 | 83.8685<br>46.0731<br>19.1591<br>0.0000<br>0.0000 | 6.1254<br>3.3650<br>1.3993 | 77.7431<br>42.7081<br>17.7598     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 179,7248  | 185.2339  | 13.5287                    | \$15.9887<br>\$8.6851<br>196.3790 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





205.54

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## PG of Tampa

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of | of Ownership | : Private For p | rofit [1] | CHOW Status based o | n this Cost Repor | rt: No Change[1] |
|---------|--------------|-----------------|-----------|---------------------|-------------------|------------------|
|         |              |                 |           |                     |                   |                  |

| Provider Information            | Cost Report (CR)           | Patient Days                      | Ratings Days    |            |  |  |
|---------------------------------|----------------------------|-----------------------------------|-----------------|------------|--|--|
| <b>3612 138th Avenue</b>        | 07/01/2009-06/30/2010      | Number of Beds: 120               | Superior:       | 0          |  |  |
| Tampa FL 33613                  | Days In CR 365             | Maximum: <b>43,800</b>            | Standard:       | 184        |  |  |
| County: Hillsborough[29]        | First Used: <b>2011/01</b> | Max Annualized: 43,800            | Conditional:    | 0          |  |  |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient: 40,515             | Total:          | 184        |  |  |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>6,625</b>            | Inflati         | on         |  |  |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>29,364</b>           | FY Index:       | 1.20667423 |  |  |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 72.47686%                         | Semester Index: | 1.26086800 |  |  |
| Operating Ex > 18 months [1]    | Occupancy:                 | 92.50000%                         | Cost:           | 1.04491168 |  |  |
| Open Date: 7/1/1987             | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target:         | 1.01620550 |  |  |
| Acquired Date: 7/1/1987         | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index:    | 1.16650000 |  |  |
| Entered Medicaid 11/1/1987      | Low Occupancy Adjustr      | ment Factor: 116.62447%           | DC Sem Index:   | 1.19750000 |  |  |
| Med # Active Date: 6/29/2002    | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:   | 1.02657523 |  |  |
| Previous Med # <b>216429</b>    |                            |                                   |                 |            |  |  |
|                                 |                            |                                   | PS Target:      | 1.02315072 |  |  |
| Rate Calculations               |                            |                                   |                 |            |  |  |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,127,323       | 2,464,159           | 1,268,297           | 971,067  | 0   | 5,830,846 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 38.3913         | 83.9177             | 43.1922             | 33.0700  |     | 198.5712  |
| 3     | Cost Per Diem Inflated                    | 40.1155         | 86.1478             | 45.1320             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 40.1155         | 86.1478             | 45.1320             | 33.0700  |     | 204.4653  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 42.9715         |                     | 49.2653             |          |     |           |
| 7     | Provider Target Rate                      | 43.9663         |                     | 50.4058             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383         | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921         |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666         |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 40.1155         | 86.1478             | 45.1320             | 13.6500  |     | 185.0453  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 2.1784              | 1.1412              |          |     |           |
| 14    | Prospective Per Diem 11                   | 40.1155         | 88.3262             | 46.2732             | 13.6500  |     | 188.3649  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





205.54

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

PG of Tampa

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 7/1/1990  |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1987/07   |
| Indexed Asset Value   | 5,533,843 |
| FRVS Base Asset:      | 3,007,085 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information        |              |          |  |
|-----------------------------|--------------|----------|--|
| Amount: <b>5,006,000.00</b> |              |          |  |
| Type: Fixed [2]             |              |          |  |
| < 60% of Base:              | False        |          |  |
| Interest Rate:              | 11.0000      | <b>%</b> |  |
| Chase Rate:                 | 8.0000       | <b>%</b> |  |
| Amortization Rate:          | 11.0000      | <b>%</b> |  |
| Interest Only:              | <b>False</b> |          |  |
| Yearly Payment:             | 548,3        | 349      |  |

| Calculation of FRVS Per Diem |           |          |  |  |
|------------------------------|-----------|----------|--|--|
| Total                        | al Amount | Per Diem |  |  |
| 80% Capital(1):              | 4,427,074 | 13.9104  |  |  |
| 20% ROE(2):                  | 1,106,769 | 0.8861   |  |  |
| Insurance Cost(3):           | 58,736    | 1.4497   |  |  |
| Taxes Cost(3):               | 72,714    | 1.7947   |  |  |
| Home Office(3):              | 26,232    | 0.6475   |  |  |
| Replacement(3&4):            | 19,478    | 0.0000   |  |  |
| Total FRVS PD:               |           | 18.6884  |  |  |

- (1) 80% Capital (\$4,427,074) amortized at 11.0000% for 20 years Principal & Interest of \$548,349 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.9104
- (2) 20% ROE (\$1,106,769) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8861
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |          | Used Per Bed Standard:   | 29,195    |  |
|--------------------------------|----------|--------------------------|-----------|--|
| Comparison Date:               | 1/1/1987 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 103      | Effective PBS Limitation | 3,007,085 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |   |                            |                               |  |  |
| Operating  | 40.1155   | 40.1155   | 2.9298                     | 37.1857                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 88.3262<br>46.2732<br>13.6500<br>0.0000<br>0.0000 | 88.3262<br>46.2732<br>18.6884<br>0.0000<br>0.0000 | 6.4509<br>3.3796<br>1.3649 | 81.8753<br>42.8936<br>17.3235 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.5745<br>\$8.6851         |  |  |
| Totals   | 188.3649  | 193.4033  | 14.1252                    | 205.5377                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





193.90

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## 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 Day         | Patient Days |                 | Ratings Days |  |
|---|----------------------------|---------------------|--------------|-----------------|--------------|--|
| 3500 Oak Manor Lane                                 | 01/01/2009-12/31/2009      | Number of Beds:     | 180          | Superior:       | 0            |  |
| Largo FL 33774                                      | Days In CR 365             | Maximum:            | 65,700       | Standard:       | 165          |  |
| County: Pinellas[52]                                | First Used: <b>2010/07</b> | Max Annualized:     | 65,700       | Conditional:    | 19           |  |
| Region: Central[3] Area: 5                          | Last Used: <b>2011/07</b>  | Total Patient:      | 59,743       | Total:          | 184          |  |
| Control Private For profit [1]                      | Unaudited [3]              | Medicare:           | 8,608        | Inflat          | ion          |  |
| Current Class Central Large [6]                     | Initial CR? False          | Medicaid:           | 39,825       | FY Index:       | 1.19387802   |  |
| Class at 1/94: North Large [2]                      | Medicaid Utilization       | 60                  | 6.66053%     | Semester Index: | 1.26086800   |  |
| Operating Ex > 18 months [1]                        | Occupancy:                 | 90                  | 0.93303%     | Cost:           | 1.05611124   |  |
| Open Date: 7/1/1990                                 | Statewide Low Occupan      | ncy Threshold: 79   | 9.31440%     | Target:         | 1.01620550   |  |
| Acquired Date: <b>7/1/1990</b>                      | Medicaid Low Occupan       | cy Threshold: 41    | 1.94060%     | DC FY Index:    | 1.15950000   |  |
| Entered Medicaid 8/8/1990 Low Occupancy Adjustm     |                            | ment Factor: 114    | 4.64883%     | DC Sem Index:   | 1.19750000   |  |
| Med # Active Date: 9/1/2002 Weighted Low Occ Adjust |                            | ustment Factor: 100 | 0.00000%     | DC Inflation:   | 1.03277275   |  |
| Previous Med # 223875                               |                            |                     |              |                 |              |  |
|   |                            |                     |              | PS Target:      | 1.02315072   |  |

|       |   | R                | ate 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              | 23.5300  |     | 179.5414  |
| 3     | Cost Per Diem Inflated                    | 39.5550          | 82.5797             | 40.7646              |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                      |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 39.5550          | 82.5797             | 40.7646              | 23.5300  |     | 186.4293  |
| 5a    | Interim Adjustment                        |                  |                     |                      |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                      |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 38.3530          |                     | 46.1145              |          |     |           |
| 7     | Provider Target Rate                      | 39.2409          |                     | 47.1821              |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                      |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                      |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044              | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439              |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375              |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                      |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                      |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 39.2409          | 82.5797             | 40.7646              | 13.6500  |     | 176.2352  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.3880              | 0.6852               |          |     |           |
| 14    | Prospective Per Diem 11                   | 39.2409          | 83.9677             | 41.4498              | 13.6500  |     | 178.3084  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/2 | 1/2002   |     |           |





193.90

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## Oak Manor Healthcare and Rehabilitation Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 8/8/1990  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1990/07   |
| Indexed Asset Value    | 8,128,810 |
| FRVS Base Asset:       | 5,431,320 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.029170  |
|                        |           |

| Mortgage Information |           |          |  |  |  |
|----------------------|-----------|----------|--|--|--|
| Amount:              | 8,500,000 | 0.00     |  |  |  |
| Type:                | Fixed [2] |          |  |  |  |
| < 60% of Base:       | False     |          |  |  |  |
| Interest Rate:       | 7.6700    | <b>%</b> |  |  |  |
| Chase Rate:          | 4.0000    | <b>%</b> |  |  |  |
| Amortization Rate:   | 7.0000    | <b>%</b> |  |  |  |
| Interest Only:       | False     |          |  |  |  |
| Yearly Payment:      | 605,0     | 17       |  |  |  |

| Calculation of FRVS Per Diem |                     |          |  |  |  |  |
|------------------------------|---------------------|----------|--|--|--|--|
| 7                            | Total Amount        | Per Diem |  |  |  |  |
| 80% Capital(1):              | 6,503,048           | 10.2320  |  |  |  |  |
| 20% ROE(2):                  | 1,625,762           | 0.8020   |  |  |  |  |
| Insurance Cost(3             | (a): <b>169,099</b> | 2.8304   |  |  |  |  |
| Taxes Cost(3):               | 98,107              | 1.6422   |  |  |  |  |
| Home Office(3):              | 14,440              | 0.2417   |  |  |  |  |
| Replacement(3&               | (4): <b>51,347</b>  | 0.0000   |  |  |  |  |
| Total FRVS PD                | ):                  | 15.7483  |  |  |  |  |

- (1) 80% Capital (\$6,503,048) amortized at 7.0000% for 20 years Principal & Interest of \$605,017 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$10.2320
- (2) 20% ROE (\$1,625,762) times the ROE factor (0.029170) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.8020
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 30,174    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1990   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 180        | Effective PBS Limitation | 5,431,320 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |  |
|--|---|---|----------------------------|-----------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA* Final Component       |                                   |  |  |
| Operating  | 39.2409   | 39.2409   | 2.8660                     | 36.3749                           |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 83.9677<br>41.4498<br>13.6500<br>0.0000<br>0.0000 | 83.9677<br>41.4498<br>15.7483<br>0.0000<br>0.0000 | 6.1326<br>3.0273<br>1.1502 | 77.8351<br>38.4225<br>14.5981     |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 178.3084  | 180,4067  | 13,1761                    | \$17.9828<br>\$8.6851<br>193.8985 |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



213.82

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

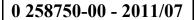
### Indigo Manor

**Type of Cost Report:Prospective [3]** Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Provider Information           |             | eport (CR)   |          |            | Patient I |        |         |      | Ratings 1    | Days       |
|--------------------------------|-------------|--------------|----------|------------|-----------|--------|---------|------|--------------|------------|
| 595 Williamson Blvd            | 07/01/200   | •            |          | Number     | of Beds:  | 17.    | 3       |      | Superior:    | 0          |
| Daytona Beach FL 32114         | Days In CR  | 3            | 365      | Maximu     | m:        | 6      | 53,145  |      | Standard:    | 168        |
| County: Volusia[64]            | First Used: | 2011/        | 07       | Max Anr    | nualized: | 6      | 53,145  |      | Conditional: | 16         |
| Region: North [1] Area: 4      | Last Used:  | 2011/        | 07       | Total Pat  | tient:    | 5      | 51,607  |      | Total:       | 184        |
| Control Private For profit [1] | Unaudited   | [3]          |          | Medicare   | e:        |        | 5,045   |      | Inflati      | on         |
| Current Class North Large [2]  | Initial CR? | False        |          | Medicaio   | 1:        | 3      | 30,246  | FY I | Index:       | 1.20667423 |
| Class at 1/94: North Large [2] | Medica      | aid Utilizat | ion      |            |           | 58.60  | 833%    | Sem  | ester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupa      | ancy:        |          |            |           | 81.72  | .777%   | Cost | t·           | 1.04491168 |
| Open Date: 7/1/1987            | Statew      | ide Low O    | ccupan   | cy Thresh  | old:      | 79.31  | 440%    | Targ |              | 1.01620550 |
| Acquired Date: <b>7/1/1987</b> | Medica      | aid Low O    | ccupanc  | y Thresho  | old:      | 41.94  | 060%    | _    | FY Index:    | 1.16650000 |
| Entered Medicaid 7/1/1987      | Low O       | ccupancy A   | Adjustn  | nent Facto | or: 1     | 103.04 | 278%    |      | Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2001    | Weigh       | ted Low O    | cc Adju  | ıstment Fa | actor: 1  | 100.00 | 000%    |      | Inflation:   | 1.02657523 |
| Previous Med # <b>209651</b>   |             |              |          |            |           |        |         |      |              |            |
|                                |             |              |          |            |           |        |         | PS 1 | Farget:      | 1.02315072 |
|                                |             | R            | Rate Cal | culations  |           |        |         |      |              |            |
| Item Description               | Ope         | erating      | Di       | rect       | InDirec   | ct     | Propert | У    | ROE          | Totals     |

|       | Rate Calculations   |           |           |           |          |     |           |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost  | 1,323,907 | 2,560,769 | 1,679,764 | 426,469  | 0   | 5,990,909 |
| 1a    | Audit Adjustments   |           |           |           |          |     |           |
| 2     | Cost Per Diem   | 43.7713   | 84.6647   | 55.5367   | 14.1000  |     | 198.0727  |
| 3     | Cost Per Diem Inflated  | 45.7371   | 86.9147   | 58.0309   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 45.7371   | 86.9147   | 58.0309   | 14.1000  |     | 204.7827  |
| 5a    | Interim Adjustment  |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 42.3694   |           | 54.4934   |          |     |           |
| 7     | Provider Target Rate  | 43.3503   |           | 55.7550   |          |     |           |
| 7a    | Interim Adjustment  |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings   | 47.7573   | 95.2206   | 58.5089   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 45.2463   |           | 53.4956   |          |     |           |
| 10    | Target Rate Class Ceiling   | 45.9795   |           | 54.3625   |          |     |           |
| 10a   | New Provider Target Limitation  |           |           |           |          |     |           |
| 10b   | Base for line 10a   |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 43.3503   | 86.9147   | 54.3625   | 13.6500  |     | 198.2775  |
| 12/13 | Medicaid Adjustment Rate  |           | 0.7685    | 0.4807    |          |     |           |
| 14    | Prospective Per Diem 11   | 43.3503   | 87.6832   | 54.8432   | 13.6500  |     | 199.5267  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |

Provider has submitted Supplemental Schedule.





213.82

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| Indigo | Manor |
|--------|-------|
|        |       |

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 1/1/2001  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1987/07   |
| Indexed Asset Value   | 7,957,741 |
| FRVS Base Asset:      | 3,503,400 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information |           |          |  |  |  |
|----------------------|-----------|----------|--|--|--|
| Amount:              | 3,405,700 | 0.00     |  |  |  |
| Type: Variable [3]   |           |          |  |  |  |
| < 60% of Base:       | False     |          |  |  |  |
| Interest Rate:       | 11.4050   | <b>%</b> |  |  |  |
| Chase Rate:          | 7.2500 %  |          |  |  |  |
| Amortization Rate:   | 9.2500    | <b>%</b> |  |  |  |
| Interest Only:       | False     |          |  |  |  |
| Yearly Payment:      | 699,670   |          |  |  |  |

| Calculation of FRVS Per Diem |                     |          |  |  |  |  |
|------------------------------|---------------------|----------|--|--|--|--|
|                              | Total Amount        | Per Diem |  |  |  |  |
| 80% Capital(1):              | 6,366,193           | 12.3115  |  |  |  |  |
| 20% ROE(2):                  | 1,591,548           | 0.8838   |  |  |  |  |
| Insurance Cost(              | 3): <b>25,825</b>   | 0.5004   |  |  |  |  |
| Taxes Cost(3):               | 4,867               | 0.0943   |  |  |  |  |
| Home Office(3)               | : 61,072            | 1.1834   |  |  |  |  |
| Replacement(38               | k4): <b>150,119</b> | 0.0000   |  |  |  |  |
| Total FRVS PI                | ):                  | 14.9734  |  |  |  |  |

- (1) 80% Capital (\$6,366,193) amortized at 9.2500% for 20 years Principal & Interest of \$699,670 divided by annual available days (63,145) divided by Occup. Adj. (0.9000) = \$12.3115
- (2) 20% ROE (\$1,591,548) times the ROE factor (0.031560) divided by annual available days (63,145) divided by Occup. Adj. (0.9000) = \$0.8838
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |          | Used Per Bed Standard:   | 29,195    | 29,195 |  |
|--------------------------------|----------|--------------------------|-----------|--------|--|
| Comparison Date:               | 1/1/1987 | Current RS PBS:          | 49,593    |        |  |
| Comparison Bed                 | 120      | Effective PBS Limitation | 3,503,400 |        |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |
|--|---|---|----------------------------|-----------------------------------|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                                   |  |
| Operating  | 43.3503   | 43.3503   | 3.1661                     | 40.1842                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 87.6832<br>54.8432<br>13.6500<br>0.0000<br>0.0000 | 87.6832<br>54.8432<br>14.9734<br>0.0000<br>0.0000 | 6.4040<br>4.0055<br>1.0936 | 81.2792<br>50.8377<br>13.8798     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 199.5267  | 200.8501  | 14.6692                    | \$18.9561<br>\$8.6851<br>213.8221 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



**Entered Medicaid** 

Previous Med#

Med # Active Date:

11/8/2001

11/8/2001

227684

## Florida Agency For Health Care Administration

203.70

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

Patient Days **Provider Information** Cost Report (CR) Ratings Days Superior: 07/01/2009-06/30/2010 Number of Beds: 120 1900 Summit Boulevard Standard: 184 43,800 365 Pensacola Fl 32503 Days In CR Maximum: County: Escambia[17] First Used: 2011/07 Max Annualized: 43,800 Region: North [1] Area: 1 Last Used: 2011/07 Total Patient: 41,159 Control Church Non-Profit [2] 13,531 Unaudited [3] Medicare: **False** 14,754 Current Class North Large [2] Initial CR? Medicaid: Class at 1/94: North Large [2] Medicaid Utilization 35.84635% 93.97032% Operating Ex > 18 months [1] Occupancy: Open Date: 11/8/2001 Statewide Low Occupancy Threshold: 79.31440% Acquired Date: 11/8/2001 Medicaid Low Occupancy Threshold: 41.94060%

118.47826% Low Occupancy Adjustment Factor: 100.00000% Weighted Low Occ Adjustment Factor: DC Inflation: PS Target:

| Conditional:<br>Total: | 0<br>184   |
|------------------------|------------|
| Inflati                | on         |
| FY Index:              | 1.20667423 |
| Semester Index:        | 1.26086800 |
| Cost:                  | 1.04491168 |
| Target:                | 1.01620550 |
| DC FY Index:           | 1.16650000 |
| DC Sem Index:          | 1.19750000 |
| DC Inflation:          | 1.02657523 |

1.02315072

|       | Rate Calculations   |           |           |          |          |     |           |
|-------|---|-----------|-----------|----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct    | InDirect | Property | ROE | Totals    |
| 1     | Total Cost  | 813,060   | 1,402,002 | 771,592  | 182,802  | 0   | 3,169,456 |
| 1a    | Audit Adjustments   |           |           |          |          |     |           |
| 2     | Cost Per Diem   | 55.1078   | 95.0252   | 52.2971  | 12.3900  |     | 214.8201  |
| 3     | Cost Per Diem Inflated  | 57.5828   | 97.5505   | 54.6459  |          |     |           |
| 4     | Low Occupancy Adjustment  |           |           |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 57.5828   | 97.5505   | 54.6459  | 12.3900  |     | 222.1692  |
| 5a    | Interim Adjustment  |           |           |          |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |          |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 46.0204   |           | 44.2723  |          |     |           |
| 7     | Provider Target Rate  | 47.0858   |           | 45.2972  |          |     |           |
| 7a    | Interim Adjustment  |           |           |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |          |          |     |           |
| 8     | Cost Based Class Ceilings   | 47.7573   | 95.2206   | 58.5089  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 45.2463   |           | 53.4956  |          |     |           |
| 10    | Target Rate Class Ceiling   | 45.9795   |           | 54.3625  |          |     |           |
| 10a   | New Provider Target Limitation  |           |           |          |          |     |           |
| 10b   | Base for line 10a   |           |           |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 45.9795   | 95.2206   | 45.2972  | 12.3900  |     | 198.8873  |
| 12/13 | Medicaid Adjustment Rate  |           |           |          |          |     |           |
| 14    | Prospective Per Diem 11   | 45.9795   | 95.2206   | 45.2972  | 12.3900  |     | 198.8873  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |          |          |     |           |





203.70

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Haven of Our Lady of Peace**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 11/8/2001 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 2001/07   |
| Indexed Asset Value  | 5,517,317 |
| FRVS Base Asset:     | 4,897,800 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage Information |          |          |  |  |  |  |
|----------------------|----------|----------|--|--|--|--|
| Amount:              |          | 0.00     |  |  |  |  |
| Type:                | None [1] |          |  |  |  |  |
| < 60% of Base:       | True     |          |  |  |  |  |
| Interest Rate:       | 5.0000   | <b>%</b> |  |  |  |  |
| Chase Rate:          | 5.0000   | <b>%</b> |  |  |  |  |
| Amortization Rate:   | 5.0000   | <b>%</b> |  |  |  |  |
| Interest Only: True  |          |          |  |  |  |  |
| Yearly Payment:      | 217      | ,698     |  |  |  |  |

| Calculation of FRVS Per Diem |              |        |  |  |  |  |
|------------------------------|--------------|--------|--|--|--|--|
| То                           | Total Amount |        |  |  |  |  |
| 80% Capital(1):              | 4,413,854    | 5.5225 |  |  |  |  |
| 20% ROE(2):                  | 1,103,463    | 0.8834 |  |  |  |  |
| Insurance Cost(3):           | 14,543       | 0.3533 |  |  |  |  |
| Taxes Cost(3):               | 0            | 0.0000 |  |  |  |  |
| Home Office(3):              | 78,633       | 1.9105 |  |  |  |  |
| Replacement(3&4)             | : 0          | 0.0000 |  |  |  |  |
| Total FRVS PD:               |              | 8.6697 |  |  |  |  |

- (1) 80% Capital (\$4,413,854) amortized at 5.0000% for 20 years Interest of \$217,698 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.5225
- (2) 20% ROE (\$1,103,463) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8834
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |          | Used Per Bed Standard:          | 40,815    |  |
|--------------------------------|----------|---------------------------------|-----------|--|
| Comparison Date:               | 1/1/2001 | Current RS PBS:                 | 49,593    |  |
| Comparison Bed                 | 120      | <b>Effective PBS Limitation</b> | 4,897,800 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |  |
|--|---|--|----------------------------|------------------------------|--|
| Components Cost FRVS MTA* Final Component                          |   |  |                            |                              |  |
| Operating  | 45.9795   | 45.9795  | 3.3581                     | 42.6214                      |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 95.2206<br>45.2972<br>12.3900<br>0.0000<br>0.0000 | 95.2206<br>45.2972<br>8.6697<br>0.0000<br>0.0000 | 6.9545<br>3.3083<br>0.6332 | 88.2661<br>41.9889<br>8.0365 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |  |                            | \$14.1030<br>\$8.6851        |  |
| Totals   | 198.8873  | 195.1670   | 14.2541                    | 203.7010                     |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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# Florida Agency For Health Care Administration

206.65

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **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]

| 71                             | nt [1] Clic // Status Susta ( | in this cost ite sort its chun | 7 L 1                               |
|--------------------------------|-------------------------------|--------------------------------|-------------------------------------|
| Provider Information           | Cost Report (CR)              | Patient Days                   | Ratings Days                        |
| 4251 Rock Island Road          | 09/01/2009-08/31/2010         | Number of Beds: 120            | Superior: 0                         |
| Lauderhill FL 33319            | Days In CR 365                | Maximum: 43,80                 | O Standard: 184                     |
| County: Broward[6]             | First Used: <b>2011/07</b>    | Max Annualized: 43,80          | O Conditional: 0                    |
| Region: South[2] Area: 10      | Last Used: <b>2011/07</b>     | Total Patient: 40,71           | 0 Total: 184                        |
| Control Private For profit [1] | Unaudited [3]                 | Medicare: <b>16,63</b>         | 6 Inflation                         |
| Current Class South Large [4]  | Initial CR? False             | Medicaid: 17,00                | 5 FY Index: 1.21220353              |
| Class at 1/94: South Large [4] | Medicaid Utilization          | 41.77106                       | % Semester Index: <b>1.26086800</b> |
| Operating Ex > 18 months [1]   | Occupancy:                    | 92.94521                       |                                     |
| Open Date: 12/26/2002          | Statewide Low Occupan         | cy Threshold: <b>79.31440</b>  | 76 Target: 1.01620550               |
| Acquired Date: 12/26/2002      | Medicaid Low Occupand         | cy Threshold: <b>41.94060</b>  | DC FY Index: 1.16916514             |
| Entered Medicaid 1/30/2003     | Low Occupancy Adjustr         | ment Factor: 117.18580         | DC Sem Index: 1.19750000            |
| Med # Active Date: 1/30/2003   | Weighted Low Occ Adju         | ustment Factor: 100.00000      | DC Inflation: 1.02423512            |
| Previous Med #                 |                               |                                | 1102 120012                         |
|                                |                               |                                | PS Target: 1.02315072               |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 776,922         | 1,376,999           | 985,723             | 909,427  | 0   | 4,049,071 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 45.6879         | 80.9761             | 57.9667             | 53.4800  |     | 238.1107  |
| 3     | Cost Per Diem Inflated                    | 47.5221         | 82.9386             | 60.2938             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 47.5221         | 82.9386             | 60.2938             | 53.4800  |     | 244.2345  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 | _               |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 61.0560         |                     | 51.0905             |          |     |           |
| 7     | Provider Target Rate                      | 62.4695         |                     | 52.2733             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193         | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378         |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535         |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 47.5221         | 82.9386             | 52.2733             | 13.6500  |     | 196.3840  |
| 12/13 | Medicaid Adjustment Rate                  |                 |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 47.5221         | 82.9386             | 52.2733             | 13.6500  |     | 196.3840  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





206.65

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Life Care Center of Inverrary**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 1/30/2003 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 2002/07   |
| Indexed Asset Value   | 5,606,581 |
| FRVS Base Asset:      | 0         |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.030420  |
|                       |           |

| Mortgage Information  |  |  |  |  |  |
|-----------------------|--|--|--|--|--|
| Amount: 12,700,000.00 |  |  |  |  |  |
| Variable [3]          |  |  |  |  |  |
| False                 |  |  |  |  |  |
| 8.1315 %              |  |  |  |  |  |
| 3.2500 %              |  |  |  |  |  |
| 5.2500 %              |  |  |  |  |  |
| False                 |  |  |  |  |  |
| 362,684               |  |  |  |  |  |
|                       |  |  |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Tot                          | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 4,485,265 | 9.2005   |  |  |  |
| 20% ROE(2):                  | 1,121,316 | 0.8653   |  |  |  |
| Insurance Cost(3):           | 24,256    | 0.5958   |  |  |  |
| Taxes Cost(3):               | 228,649   | 5.6165   |  |  |  |
| Home Office(3):              | 46,693    | 1.1470   |  |  |  |
| Replacement(3&4):            | 34,255    | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 17.4251  |  |  |  |

- (1) 80% Capital (\$4,485,265) amortized at 5.2500% for 20 years Principal & Interest of \$362,684 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.2005
- (2) 20% ROE (\$1,121,316) times the ROE factor (0.030420) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8653
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:          | 41,631    |  |
|----------------------|-------------|---------------------------------|-----------|--|
| Comparison Date:     | 1/1/2002    | Current RS PBS:                 | 49,593    |  |
| Comparison Bed       | 120         | <b>Effective PBS Limitation</b> | 4,995,720 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Components Cost FRVS MTA* Final Component         |   |                            |                               |  |
| Operating  | 47.5221   | 47.5221   | 3.4708                     | 44.0513                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 82.9386<br>52.2733<br>13.6500<br>0.0000<br>0.0000 | 82.9386<br>52.2733<br>17.4251<br>0.0000<br>0.0000 | 6.0574<br>3.8178<br>1.2726 | 76.8812<br>48.4555<br>16.1525 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 107 2040  | 200 1501  | 11.6106                    | \$12.4243<br>\$8.6851         |  |
| Totals   | 196.3840  | 200.1591  | 14.6186                    | 206.6499                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





199.95

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Lakeview Terrace Skilled Nursing Facility**

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

| Provider Information           | Cost Report (CR)           | Patient Days                      | Ratings Days                      |  |
|--------------------------------|----------------------------|-----------------------------------|-----------------------------------|--|
| 110 Lodge Terrace Drive        | 01/01/2009-12/31/2009      | Number of Beds: 20                | Superior: 184                     |  |
| Altoona FL 32702               | Days In CR 365             | Maximum: <b>7,300</b>             | Standard: 0                       |  |
| County: Lake[35]               | First Used: <b>2011/01</b> | Max Annualized: 7,300             | Conditional: 0                    |  |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>  | Total Patient: 5,980              | Total: <b>184</b>                 |  |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare: <b>2,039</b>            | Inflation                         |  |
| Current Class North Small [1]  | Initial CR? False          | Medicaid: <b>1,262</b>            | FY Index: <b>1.19387802</b>       |  |
| Class at 1/94: North Small [1] | Medicaid Utilization       | 21.10368%                         | Semester Index: <b>1.26086800</b> |  |
| Operating Ex > 18 months [1]   | Occupancy:                 | 81.91781%                         | Cost: 1.05611124                  |  |
| Open Date: 12/1/1981           | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target: <b>1.01620550</b>         |  |
| Acquired Date: 12/1/1981       | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index: 1.15950000           |  |
| Entered Medicaid 5/28/1987     | Low Occupancy Adjustr      | ment Factor: 103.28239%           | DC Sem Index: 1.19750000          |  |
| Med # Active Date: 1/3/2003    | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation: 1.03277275          |  |
| Previous Med # <b>212067</b>   |                            |                                   | 1,0022.0                          |  |
|                                |                            |                                   | PS Target: 1.02315072             |  |

|       | Rate Calculations  |           |         |          |          |     |          |
|-------|--|-----------|---------|----------|----------|-----|----------|
| Item  | Description  | Operating | Direct  | InDirect | Property | ROE | Totals   |
| 1     | Total Cost   | 93,804    | 109,123 | 91,977   | 5,868    | 0   | 300,772  |
| 1a    | Audit Adjustments  |           |         |          |          |     |          |
| 2     | Cost Per Diem  | 74.3296   | 86.4683 | 72.8819  | 4.6498   |     | 238.3296 |
| 3     | Cost Per Diem Inflated   | 78.5003   | 89.3021 | 76.9714  |          |     |          |
| 4     | Low Occupancy Adjustment   |           |         |          |          |     |          |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 78.5003   | 89.3021 | 76.9714  | 4.6498   |     | 249.4236 |
| 5a    | Interim Adjustment   |           |         |          |          |     |          |
| 5b    | Interim Adjusted Per Diem  |           |         |          |          |     |          |
| 6     | Prior Semester: Provider Target Base   | 59.9988   |         | 59.7868  |          |     |          |
| 7     | Provider Target Rate   | 61.3878   |         | 61.1709  |          |     |          |
| 7a    | Interim Adjustment   |           |         |          |          |     |          |
| 7b    | Interim Adjusted Provider Target Rate  |           |         |          |          |     |          |
| 8     | Cost Based Class Ceilings  | 53.6870   | 92.6766 | 66.4586  | 13.6500  |     |          |
| 9     | Prior Semester: Class Ceiling Target Base  | 48.4247   |         | 58.4725  |          |     |          |
| 10    | Target Rate Class Ceiling  | 49.2094   |         | 59.8127  |          |     |          |
| 10a   | New Provider Target Limitation   |           |         |          |          |     |          |
| 10b   | Base for line 10a  |           |         |          |          |     |          |
| 11    | Lesser of 5,7,8,10, 10a  | 49.2094   | 89.3021 | 59.8127  | 4.6498   |     | 202.9740 |
| 12/13 | Medicaid Adjustment Rate   |           |         |          |          |     |          |
| 14    | Prospective Per Diem 11  | 49.2094   | 89.3021 | 59.8127  | 4.6498   |     | 202.9740 |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |         |          |          |     |          |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Lakeview Terrace Skilled Nursing Facility**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 5/28/1987 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1981/07   |
| Indexed Asset Value   | 511,289   |
| FRVS Base Asset:      | 472,029   |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.029170  |
|                       |           |

| Mortgage Information      |           |          |  |  |
|---------------------------|-----------|----------|--|--|
| Amount: <b>240,715.00</b> |           |          |  |  |
| Type:                     | Fixed [2] |          |  |  |
| < 60% of Base:            | True      |          |  |  |
| Interest Rate:            | 11.6400   | <b>%</b> |  |  |
| Chase Rate:               | 10.0000   | <b>%</b> |  |  |
| Amortization Rate:        | 10.0000   | <b>%</b> |  |  |
| Interest Only:            | True      |          |  |  |
| Yearly Payment:           | 40,5      | 599      |  |  |

| Calculation of FRVS Per Diem |          |          |  |  |  |
|------------------------------|----------|----------|--|--|--|
| Tota                         | l Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 409,031  | 6.1795   |  |  |  |
| 20% ROE(2):                  | 102,258  | 0.4540   |  |  |  |
| Insurance Cost(3):           | 5,706    | 0.9542   |  |  |  |
| Taxes Cost(3):               | 2,516    | 0.4207   |  |  |  |
| Home Office(3):              | 0        | 0.0000   |  |  |  |
| Replacement(3&4):            | 0        | 0.0000   |  |  |  |
| Total FRVS PD:               |          | 8.0084   |  |  |  |

- (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 (0.029170) divided by annual available days (7,300) divided by Occup. Adj. (0.9000) = \$0.4540
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard: 23,540    |  |
|----------------------|------------|----------------------------------|--|
| Comparison Date:     | 1/1/1981   | Current RS PBS: 49,593           |  |
| Comparison Bed       | 20         | Effective PBS Limitation 470,800 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |                            |                              |  |  |  |
|--|--|--|----------------------------|------------------------------|--|--|--|
| Components   | s Cost FRVS MTA* Final Component                 |  |                            |                              |  |  |  |
| Operating  | 49.2094  | 49.2094  | 3.5940                     | 45.6154                      |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 89.3021<br>59.8127<br>4.6498<br>0.0000<br>0.0000 | 89.3021<br>59.8127<br>8.0084<br>0.0000<br>0.0000 | 6.5222<br>4.3684<br>0.5849 | 82.7799<br>55.4443<br>7.4235 |  |  |  |
| Supplemental Rate Add-on   |  |  |                            | \$8.6851                     |  |  |  |
| Totals   | 202.9740   | 206.3326   | 15.0695                    | 199.9482                     |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **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        | 1       | Ratings         | Days       |
|--------------------------------|----------------------------|---------------------|---------|-----------------|------------|
| 5530 Northrop Road             | 07/01/2009-06/30/2010      | Number of Beds:     | 120     | Superior:       | 0          |
| Milton FL 32570                | Days In CR 365             | Maximum:            | 43,800  | Standard:       | 184        |
| County: Santa Rosa[57]         | First Used: <b>2011/07</b> | Max Annualized:     | 43,800  | Conditional:    | 0          |
| Region: North [1] Area: 1      | Last Used: <b>2011/07</b>  | Total Patient:      | 40,478  | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:           | 7,701   | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid:           | 25,068  | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 61.                 | .92994% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 92                  | .41552% | Cost:           | 1.04491168 |
| Open Date: 2/6/2003            | Statewide Low Occupan      | cy Threshold: 79    | .31440% | Target:         | 1.01620550 |
| Acquired Date: 2/6/2003        | Medicaid Low Occupand      | cy Threshold: 41.   | .94060% | DC FY Index:    | 1.16650000 |
| Entered Medicaid 2/13/2003     | Low Occupancy Adjustr      | ment Factor: 116    | .51796% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 2/13/2003   | Weighted Low Occ Adju      | ustment Factor: 100 | .00000% |                 |            |
| Previous Med #                 |                            |                     |         | DC Inflation:   | 1.02657523 |
|                                |                            |                     |         | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,122,507       | 2,007,593           | 1,053,759           | 315,606  | 0   | 4,499,465 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 44.7785         | 80.0859             | 42.0360             | 12.5900  |     | 179.4904  |
| 3     | Cost Per Diem Inflated                    | 46.7896         | 82.2142             | 43.9239             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 46.7896         | 82.2142             | 43.9239             | 12.5900  |     | 185.5177  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 36.1628         |                     | 44.4822             |          |     |           |
| 7     | Provider Target Rate                      | 37.0000         |                     | 45.5120             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573         | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463         |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795         |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 37.0000         | 82.2142             | 43.9239             | 12.5900  |     | 175.7281  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 1.1034              | 0.5895              |          |     |           |
| 14    | Prospective Per Diem 11                   | 37.0000         | 83.3176             | 44.5134             | 12.5900  |     | 177.4210  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **UniHealth Post-Acute Care - Santa Rosa**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 2/13/2003 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 2003/01   |
| Indexed Asset Value  | 5,696,005 |
| FRVS Base Asset:     | 5,037,360 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage Information |           |  |  |  |  |
|----------------------|-----------|--|--|--|--|
| Amount: 4,125,000    |           |  |  |  |  |
| Type:                | Fixed [2] |  |  |  |  |
| < 60% of Base:       | False     |  |  |  |  |
| Interest Rate:       | 9.0000 %  |  |  |  |  |
| Chase Rate:          | 4.2500 %  |  |  |  |  |
| Amortization Rate:   | 7.2500 %  |  |  |  |  |
| Interest Only:       | False     |  |  |  |  |
| Yearly Payment:      | 432,191   |  |  |  |  |

| Calculation of FRVS Per Diem |                   |          |  |  |  |  |
|------------------------------|-------------------|----------|--|--|--|--|
| Т                            | otal Amount       | Per Diem |  |  |  |  |
| 80% Capital(1):              | 4,556,804         | 10.9637  |  |  |  |  |
| 20% ROE(2):                  | 1,139,201         | 0.9121   |  |  |  |  |
| Insurance Cost(3)            | 6,013             | 0.1485   |  |  |  |  |
| Taxes Cost(3):               | 50,212            | 1.2405   |  |  |  |  |
| Home Office(3):              | 47,280            | 1.1680   |  |  |  |  |
| Replacement(3&4              | e): <b>29,924</b> | 0.0000   |  |  |  |  |
| Total FRVS PD:               |                   | 14.4328  |  |  |  |  |

- (1) 80% Capital (\$4,556,804) amortized at 7.2500% for 20 years Principal & Interest of \$432,191 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.9637
- (2) 20% ROE (\$1,139,201) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9121
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 41,978    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/2002    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120         | Effective PBS Limitation | 5,037,360 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components   | Cost FRVS MTA* Final Component                    |   |                            |                               |  |  |  |
| Operating  | 37.0000   | 37.0000   | 37.0000 2.7023 34.2977     |                               |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 83.3176<br>44.5134<br>12.5900<br>0.0000<br>0.0000 | 83.3176<br>44.5134<br>14.4328<br>0.0000<br>0.0000 | 6.0851<br>3.2510<br>1.0541 | 77.2325<br>41.2624<br>13.3787 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 1 1010  | 470.0 (20   |                            | \$17.0128<br>\$8.6851         |  |  |  |
| Totals   | 177.4210  | 179.2638  | 13.0925                    | 191.8692                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
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# Florida Agency For Health Care Administration

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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Life Care Center of New Port Richev**

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

| Provider Information            | Cost Report (CR)           | Patient Days                |      | Ratings Days    |            |
|---------------------------------|----------------------------|-----------------------------|------|-----------------|------------|
| 7400 Trouble Creek Road         | 09/01/2009-08/31/2010      | Number of Beds: 113         |      | Superior:       | 0          |
| New Port Richey FL 34653        | Days In CR 365             | Maximum: 41                 | ,245 | Standard:       | 184        |
| County: Pasco[51]               | First Used: <b>2011/01</b> | Max Annualized: 41          | ,245 | Conditional:    | 0          |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient: 38           | ,146 | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: 22                | ,537 | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: 10                | ,494 | FY Index:       | 1.21220353 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 27.510                      | 09%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 92.486                      | 36%  | Cost:           | 1.04014546 |
| Open Date: 1/29/2003            | Statewide Low Occupar      | cy Threshold: <b>79.314</b> | 40%  | Target:         | 1.01620550 |
| Acquired Date: 1/29/2003        | Medicaid Low Occupan       | cy Threshold: 41.940        | 60%  | DC FY Index:    | 1.16916514 |
| Entered Medicaid 2/11/2003      | Low Occupancy Adjusts      | ment Factor: 116.607        | 27%  | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 2/11/2003    | Weighted Low Occ Adj       | ustment Factor: 100.000     | 00%  | DC Inflation:   |            |
| Previous Med #                  |                            |                             |      |                 | 1.02423512 |
|                                 |                            |                             |      | PS Target:      | 1.02315072 |

|       | Rate Calculations  |           |         |          |          |     |           |
|-------|--|-----------|---------|----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct  | InDirect | Property | ROE | Totals    |
| 1     | Total Cost   | 471,003   | 835,267 | 550,634  | 320,907  | 0   | 2,177,811 |
| 1a    | Audit Adjustments  |           |         |          |          |     |           |
| 2     | Cost Per Diem  | 44.8831   | 79.5947 | 52.4713  | 30.5800  |     | 207.5291  |
| 3     | Cost Per Diem Inflated   | 46.6850   | 81.5237 | 54.5778  |          |     |           |
| 4     | Low Occupancy Adjustment   |           |         |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 46.6850   | 81.5237 | 54.5778  | 30.5800  |     | 213.3665  |
| 5a    | Interim Adjustment   |           |         |          |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |         |          |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 51.6222   |         | 46.1145  |          |     |           |
| 7     | Provider Target Rate   | 52.8173   |         | 47.1821  |          |     |           |
| 7a    | Interim Adjustment   |           |         |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |         |          |          |     |           |
| 8     | Cost Based Class Ceilings  | 49.6383   | 96.2960 | 61.3044  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 47.7921   |         | 55.1439  |          |     |           |
| 10    | Target Rate Class Ceiling  | 48.5666   |         | 56.0375  |          |     |           |
| 10a   | New Provider Target Limitation   |           |         |          |          |     |           |
| 10b   | Base for line 10a  |           |         |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 46.6850   | 81.5237 | 47.1821  | 13.6500  |     | 189.0408  |
| 12/13 | Medicaid Adjustment Rate   |           |         |          |          |     |           |
| 14    | Prospective Per Diem 11  | 46.6850   | 81.5237 | 47.1821  | 13.6500  |     | 189.0408  |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |         |          |          |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Life Care Center of New Port Richev**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 2/11/2003 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 2003/01   |
| Indexed Asset Value   | 5,213,118 |
| FRVS Base Asset:      | 4,743,514 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.030420  |
|                       |           |

| Mortgage Information        |                 |          |  |  |  |
|-----------------------------|-----------------|----------|--|--|--|
| Amount: <b>8,000,000.00</b> |                 |          |  |  |  |
| Type:                       | Type: Fixed [2] |          |  |  |  |
| < 60% of Base:              | False           |          |  |  |  |
| Interest Rate:              | 7.2400          | <b>%</b> |  |  |  |
| Chase Rate:                 | 8.2500          | <b>%</b> |  |  |  |
| Amortization Rate:          | 7.2400          | <b>%</b> |  |  |  |
| Interest Only:              | False           |          |  |  |  |
| Yearly Payment:             | 395,2           | 248      |  |  |  |

| Calculation of FRVS Per Diem |             |          |  |  |  |
|------------------------------|-------------|----------|--|--|--|
| T                            | otal Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 4,170,494   | 10.6477  |  |  |  |
| 20% ROE(2):                  | 1,042,624   | 0.8544   |  |  |  |
| Insurance Cost(3)            |             | 0.5598   |  |  |  |
| Taxes Cost(3):               | 100,128     | 2.6249   |  |  |  |
| Home Office(3):              | 39,590      | 1.0379   |  |  |  |
| Replacement(3&4              | 1): 75,395  | 0.0000   |  |  |  |
| Total FRVS PD:               |             | 15.7247  |  |  |  |

- (1) 80% Capital (\$4,170,494) amortized at 7.2400% for 20 years Principal & Interest of \$395,248 divided by annual available days (41,245) divided by Occup. Adj. (0.9000) = \$10.6477
- (2) 20% ROE (\$1,042,624) times the ROE factor (0.030420) divided by annual available days (41,245) divided by Occup. Adj. (0.9000) = \$0.8544
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 41,978    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/2002    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 113         | Effective PBS Limitation | 4,743,514 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |  |
| Operating  | 46.6850   | 46.6850   | 3.4097                     | 43.2753                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 81.5237<br>47.1821<br>13.6500<br>0.0000<br>0.0000 | 81.5237<br>47.1821<br>15.7247<br>0.0000<br>0.0000 | 5.9541<br>3.4460<br>1.1485 | 75.5696<br>43.7361<br>14.5762 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$8.5971<br>\$8.6851          |  |  |
| Totals   | 189.0408  | 191.1155  | 13.9583                    | 194.4394                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





221.26

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## The Nursing Center at University Village

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

| Provider Information            | Cost Report (CR)           | Patient Days                 | Ratings Days                         |
|---------------------------------|----------------------------|------------------------------|--------------------------------------|
| 12250 North 22nd Street         | 01/01/2010-12/31/2010      | Number of Beds: 120          | Superior: 0                          |
| Tampa FL 33612                  | Days In CR 365             | Maximum: 43,                 | 800 Standard: 184                    |
| County: Hillsborough[29]        | First Used: <b>2011/07</b> | Max Annualized: 43,          | 800 Conditional: 0                   |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient: 40,           | 650 Total: 184                       |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: 7,                 | 843 Inflation                        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: 21,                | 1 1 mach. 1.22070070                 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 51.9827                      | 8% Semester Index: <b>1.26086800</b> |
| Operating Ex > 18 months [1]    | Occupancy:                 | 92.8082                      |                                      |
| Open Date: 11/9/1989            | Statewide Low Occupan      | cy Threshold: <b>79.3144</b> |                                      |
| Acquired Date: 11/9/1989        | Medicaid Low Occupand      | cy Threshold: 41.9406        | 0% DC FY Index: 1.17400000           |
| Entered Medicaid 11/9/1989      | Low Occupancy Adjustr      | ment Factor: 117.0130        | 7% DC Sem Index: 1.19750000          |
| Med # Active Date: 10/16/2002   | Weighted Low Occ Adju      | ustment Factor: 100.0000     | DC Inflation: 1.02001704             |
| Previous Med # <b>220299</b>    |                            |                              | 1,02001.01                           |
|                                 |                            |                              | PS Target: 1.02315072                |

|       | Rate Calculations  |           |           |           |          |     |           |
|-------|--|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost   | 935,711   | 1,999,212 | 1,269,297 | 226,736  | 0   | 4,430,956 |
| 1a    | Audit Adjustments  |           |           |           |          |     |           |
| 2     | Cost Per Diem  | 44.2814   | 94.6104   | 60.0680   | 10.7300  |     | 209.6898  |
| 3     | Cost Per Diem Inflated   | 45.7353   | 96.5042   | 62.0402   |          |     |           |
| 4     | Low Occupancy Adjustment   |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 45.7353   | 96.5042   | 62.0402   | 10.7300  |     | 215.0097  |
| 5a    | Interim Adjustment   |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 46.5485   |           | 54.7751   |          |     |           |
| 7     | Provider Target Rate   | 47.6261   |           | 56.0432   |          |     |           |
| 7a    | Interim Adjustment   |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings  | 49.6383   | 96.2960   | 61.3044   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 47.7921   |           | 55.1439   |          |     |           |
| 10    | Target Rate Class Ceiling  | 48.5666   |           | 56.0375   |          |     |           |
| 10a   | New Provider Target Limitation   |           |           |           |          |     |           |
| 10b   | Base for line 10a  |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 45.7353   | 96.2960   | 56.0375   | 10.7300  |     | 208.7988  |
| 12/13 | Medicaid Adjustment Rate   |           | 0.2148    | 0.1250    |          |     |           |
| 14    | Prospective Per Diem 11  | 45.7353   | 96.5108   | 56.1625   | 10.7300  |     | 209.1386  |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





221.26

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## The Nursing Center at University Village

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 11/9/1989 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1989/07   |
| Indexed Asset Value   | 5,410,614 |
| FRVS Base Asset:      | 1,558,338 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027600  |
|                       |           |

| Mortgage Information  |          |  |  |  |  |
|-----------------------|----------|--|--|--|--|
| Amount: 13,689,000.00 |          |  |  |  |  |
| Type: Variable [3]    |          |  |  |  |  |
| < 60% of Base:        | False    |  |  |  |  |
| Interest Rate:        | 5.4910 % |  |  |  |  |
| Chase Rate:           | 9.0000 % |  |  |  |  |
| Amortization Rate:    | 5.4910 % |  |  |  |  |
| Interest Only:        | False    |  |  |  |  |
| Yearly Payment:       | 357,038  |  |  |  |  |

| Calculation of FRVS Per Diem |                  |          |  |  |  |
|------------------------------|------------------|----------|--|--|--|
| To                           | otal Amount      | Per Diem |  |  |  |
| 80% Capital(1):              | 4,328,491        | 9.0573   |  |  |  |
| 20% ROE(2):                  | 1,082,123        | 0.7577   |  |  |  |
| Insurance Cost(3):           | 77,981           | 1.9184   |  |  |  |
| Taxes Cost(3):               | 22,000           | 0.5412   |  |  |  |
| Home Office(3):              | 13,979           | 0.3439   |  |  |  |
| Replacement(3&4              | ): <b>47,989</b> | 0.0000   |  |  |  |
| Total FRVS PD:               |                  | 12.6185  |  |  |  |

- (1) 80% Capital (\$4,328,491) amortized at 5.4910% for 20 years Principal & Interest of \$357,038 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.0573
- (2) 20% ROE (\$1,082,123) times the ROE factor (0.027600) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7577
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |                  | Used Per Bed Standard:   | 30,023    |  |
|--------------------------------|------------------|--------------------------|-----------|--|
| Comparison Date:               | 7/1/1989         | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | omparison Bed 60 | Effective PBS Limitation | 1,801,380 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |   |
|--|---|---|----------------------------|-------------------------------|---|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |   |
| Operating  | 45.7353   | 45.7353   | 3.3403                     | 42.3950                       |   |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 96.5108<br>56.1625<br>10.7300<br>0.0000<br>0.0000 | 96.5108<br>56.1625<br>12.6185<br>0.0000<br>0.0000 | 7.0487<br>4.1018<br>0.9216 | 89.4621<br>52.0607<br>11.6969 |   |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$16.9563<br>\$8.6851         |   |
| Totals   | 209.1386  | 211.0271  | 15.4124                    | 221.2561                      | _ |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





232.84

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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] |   |
|---|---|---|
|   |   | _ |

| Type of Ownership. I Tivate Non-11 | ont [5] CHOW                                | Status Dascu  | on this Co | st Keport. No       | Change  | 1]             |              |
|------------------------------------|---|---------------|------------|---------------------|---------|----------------|--------------|
| Provider Information               | r Information Cost Report (CR) Patient Days |               |            | Ratings Days        |         |                |              |
| 2180 Hypoluxo Road                 | 09/01/2009-0                                | 8/31/2010     | Number     | of Beds: 1          | 20      | Superior:      | 0            |
| Lantana FL 33462                   | Days In CR                                  | 365           | Maximur    | n:                  | 43,800  | Standard:      | 184          |
| County: Palm Beach[50]             | First Used:                                 | 2011/07       | Max Ann    | ualized:            | 43,800  | Condition      |              |
| Region: South[2] Area: 9           | Last Used:                                  | 2011/07       | Total Pat  | ient:               | 34,223  | Total:         | 184          |
| Control Private Non-Profit [3]     | Unaudited [3]                               |               | Medicare   | :                   | 6,989   | Ir             | flation      |
| Current Class South Large [4]      | Initial CR? Fa                              | alse          | Medicaid   | :                   | 18,562  | FY Index:      | 1.21220353   |
| Class at 1/94: South Large [4]     | Medicaid                                    | Utilization   |            | 54.2                | 23838%  | Semester Index | : 1.26086800 |
| Operating Ex > 18 months [1]       | Occupancy                                   | y:            |            | 78.1                | 3470%   | Cost:          | 1.04014546   |
| Open Date: 12/28/1984              | Statewide                                   | Low Occupan   | cy Thresh  | old: <b>79.3</b>    | 31440%  | Target:        | 1.01620550   |
| Acquired Date: 12/28/1984          | Medicaid                                    | Low Occupano  | cy Thresho | old: <b>41.</b> 9   | 94060%  | DC FY Index:   |              |
| Entered Medicaid 12/28/1984        | Low Occu                                    | pancy Adjustr | nent Facto | r: <b>98.5</b>      | 51263%  | DC Sem Index   |              |
| Med # Active Date: 11/30/2002      | Weighted                                    | Low Occ Adju  | ustment Fa | ctor: <b>100.</b> 0 | 00000%  | DC Inflation:  | 1.02423512   |
| Previous Med # <b>217361</b>       |   |               |            |                     |         |                |              |
|                                    |   |               |            |                     |         | PS Target:     | 1.02315072   |
|                                    | Rate Calculations                           |               |            |                     |         |                |              |
| Item Description                   | Operati                                     | ng Di         | irect      | InDirect            | Propert | y ROE          | Totals       |
| <del></del>                        |   |               |            |                     | •       |                |              |

|       |   |                  | ture cureurumens    |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 838,987          | 1,874,762           | 1,106,718           | 652,826  | 0   | 4,473,293 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 45.1992          | 101.0000            | 59.6228             | 35.1700  |     | 240.9920  |
| 3     | Cost Per Diem Inflated                    | 47.0137          | 103.4477            | 62.0164             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 47.0137          | 103.4477            | 62.0164             | 35.1700  |     | 247.6478  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 48.3237          |                     | 56.3044             |          |     |           |
| 7     | Provider Target Rate                      | 49.4424          |                     | 57.6079             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 47.0137          | 97.3713             | 57.6079             | 13.6500  |     | 215.6429  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.4643              | 0.2747              |          |     |           |
| 14    | Prospective Per Diem 11                   | 47.0137          | 97.8356             | 57.8826             | 13.6500  |     | 216.3819  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





232.84

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| Hamlin | <b>Place</b> |
|--------|--------------|
|--------|--------------|

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 7/1/1995  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1984/07   |
| Indexed Asset Value   | 5,839,836 |
| FRVS Base Asset:      | 3,420,000 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.030420  |
|                       |           |

| Mortgage Information        |              |          |  |  |
|-----------------------------|--------------|----------|--|--|
| Amount: <b>2,700,000.00</b> |              |          |  |  |
| Type:                       | Variable [3] |          |  |  |
| < 60% of Base:              | False        |          |  |  |
| Interest Rate:              | 11.5000      | <b>%</b> |  |  |
| Chase Rate:                 | 10.0000      | <b>%</b> |  |  |
| Amortization Rate:          | 11.5000      | <b>%</b> |  |  |
| Interest Only:              | False        |          |  |  |
| Yearly Payment:             | 597,8        | 366      |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Tota                         | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 4,671,869 | 15.1666  |  |  |  |
| 20% ROE(2):                  | 1,167,967 | 0.9013   |  |  |  |
| Insurance Cost(3):           | 78,053    | 2.2807   |  |  |  |
| Taxes Cost(3):               | 92,507    | 2.7031   |  |  |  |
| Home Office(3):              | 0         | 0.0000   |  |  |  |
| Replacement(3&4):            | 36,122    | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 21.0517  |  |  |  |

- (1) 80% Capital (\$4,671,869) amortized at 11.5000% for 20 years Principal & Interest of \$597,866 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$15.1666
- (2) 20% ROE (\$1,167,967) times the ROE factor (0.030420) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9013
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| ſ | Per Bed Standard Der | termination | Used Per Bed Standard:   | 28,500    |  |
|---|----------------------|-------------|--------------------------|-----------|--|
|   | Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed       | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|
| Components   | Cost FRVS MTA* Final Component                    |   |                            |                               |  |  |  |  |
| Operating  | 47.0137   | 47.0137   | 3.4337                     | 43.5800                       |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 97.8356<br>57.8826<br>13.6500<br>0.0000<br>0.0000 | 97.8356<br>57.8826<br>21.0517<br>0.0000<br>0.0000 | 7.1455<br>4.2275<br>1.5375 | 90.6901<br>53.6551<br>19.5142 |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$16.7194<br>\$8.6851         |  |  |  |  |
| Totals   | 216.3819  | 223.7836  | 16.3442                    | 232.8439                      |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





210.52

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### 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            | ider Information Cost Report (CR) Patien |                       |            | Ratings         | Days       |
|---------------------------------|--|-----------------------|------------|-----------------|------------|
| 1301 Kansas Avanue              | 06/01/2009-05/31/2010                    | Number of Beds: 131   |            | Superior:       | 0          |
| St. Cloud FL 34769              | Days In CR 365                           | Maximum: 47           | ,815       | Standard:       | 141        |
| County: Osceola[49]             | First Used: <b>2011/01</b>               | Max Annualized: 47    | ,815       | Conditional:    | 43         |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>                | Total Patient: 40     | ,776       | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]                            | Medicare: 6           | ,511       | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False                        | Medicaid: 30          | ,542       | FY Index:       | 1.20403510 |
| Class at 1/94: North Large [2]  | Medicaid Utilization                     | 74.901                | 90%        | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                               | 85.278                | <b>68%</b> | Cost:           | 1.04720203 |
| Open Date: 9/1/1968             | Statewide Low Occupan                    | cy Threshold: 79.314  | <b>40%</b> | Target:         | 1.01620550 |
| Acquired Date: 9/1/1968         | Medicaid Low Occupan                     | cy Threshold: 41.940  | <b>60%</b> | DC FY Index:    | 1.16533216 |
| Entered Medicaid 1/1/1981       | Low Occupancy Adjusti                    | ment Factor: 107.519' | <b>79%</b> | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 3/1/2003     | Weighted Low Occ Adju                    |                       | 00%        | DC Inflation:   | 1.02760401 |
| Previous Med # <b>229385</b>    | Interim Component Effe                   | ective date: 1/1/2010 |            |                 |            |
|                                 |  |                       |            | PS Target:      | 1.02315072 |

|      |   |           |           |           |          | -   | 10020100.2 |  |  |
|------|---|-----------|-----------|-----------|----------|-----|------------|--|--|
|      | Rate Calculations                         |           |           |           |          |     |            |  |  |
| Item | Description                               | Operating | Direct    | InDirect  | Property | ROE | Totals     |  |  |
| 1    | Total Cost                                | 1,184,629 | 2,752,292 | 1,444,675 | 178,060  | 0   | 5,559,656  |  |  |
| 1a   | Audit Adjustments                         |           |           |           |          |     |            |  |  |
| 2    | Cost Per Diem                             | 38.7869   | 90.1150   | 47.3013   | 5.8300   |     | 182.0332   |  |  |
| 3    | Cost Per Diem Inflated                    | 40.6177   | 92.6025   | 49.5340   |          |     |            |  |  |
| 4    | Low Occupancy Adjustment                  |           |           |           |          |     |            |  |  |
| 5    | Occupancy Adjusted/Inflated Per Diem      | 40.6177   | 92.6025   | 49.5340   | 5.8300   |     | 188.5842   |  |  |
| 5a   | Interim Adjustment                        |           |           |           |          |     |            |  |  |
| 5b   | Interim Adjusted Per Diem                 |           |           |           |          |     |            |  |  |
| 6    | Prior Semester: Provider Target Base      | 44.2254   |           | 52.7947   |          |     |            |  |  |
| 7    | Provider Target Rate                      | 45.2492   |           | 54.0169   |          |     |            |  |  |
| 7a   | Interim Adjustment                        |           |           | 11.6259   |          |     |            |  |  |
| 7b   | Interim Adjusted Provider Target Rate     |           |           | 65.6428   |          |     |            |  |  |
| 8    | Cost Based Class Ceilings                 | 49.6383   | 96.2960   | 61.3044   | 13.6500  |     |            |  |  |
| 9    | Prior Semester: Class Ceiling Target Base | 47.7921   |           | 55.1439   |          |     |            |  |  |
| 10   | Target Rate Class Ceiling                 | 48.5666   |           | 56.0375   |          |     |            |  |  |
| 10a  | New Provider Target Limitation            |           |           |           |          |     |            |  |  |
| 10b  | Base for line 10a                         |           |           |           |          |     |            |  |  |
| 11   | Lesser of 5,7,8,10, 10a                   | 40.6177   | 92.6025   | 49.5340   | 5.8300   |     | 188.5842   |  |  |
|      |   |           |           |           |          |     |            |  |  |

1.9880

94.5905

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

1.0634

5.8300

191.6356

50.5974

Provider has submitted Supplemental Schedule.

Prospective Per Diem 11

Inflated Usual & Customary Charge

Medicaid Adjustment Rate

12/13

14

15

40.6177





210.52

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Avante at St. Cloud, Inc.

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 4/1/1992  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1971/07   |
| Indexed Asset Value    | 3,466,515 |
| FRVS Base Asset:       | 1,771,947 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031880  |
|                        |           |

| Mortgage Information |          |            |  |  |
|----------------------|----------|------------|--|--|
| Amount:              |          | 0.00       |  |  |
| Type:                | None [1] |            |  |  |
| < 60% of Base:       | True     |            |  |  |
| Interest Rate:       | 12.5000  | <b>%</b>   |  |  |
| Chase Rate:          | 12.5000  | <b>%</b>   |  |  |
| Amortization Rate:   | 12.5000  | <b>%</b>   |  |  |
| Interest Only:       | True     |            |  |  |
| Yearly Payment:      | 344,     | <b>786</b> |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Tota                         | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 2,773,212 | 8.0120   |  |  |  |
| 20% ROE(2):                  | 693,303   | 0.5136   |  |  |  |
| Insurance Cost(3):           | 81,786    | 2.0057   |  |  |  |
| Taxes Cost(3):               | 53,122    | 1.3028   |  |  |  |
| Home Office(3):              | 42,808    | 1.0498   |  |  |  |
| Replacement(3&4):            | 3,490     | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 12.8839  |  |  |  |

- (1) 80% Capital (\$2,773,212) amortized at 12.5000% for 20 years Interest of \$344,786 divided by annual available days (47,815) divided by Occup. Adj. (0.9000) = \$8.0120
- (2) 20% ROE (\$693,303) times the ROE factor ( 0.031880) divided by annual available days (47,815) divided by Occup. Adj. (0.9000) = \$0.5136
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 131         | Effective PBS Limitation | 3,733,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                               |  |  |
|--|--|---|----------------------------|-------------------------------|--|--|
| Components   | Cost FRVS MTA* Final Component                   |   |                            |                               |  |  |
| Operating  | 40.6177  | 40.6177   | 2.9665                     | 37.6512                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 94.5905<br>50.5974<br>5.8300<br>0.0000<br>0.0000 | 94.5905<br>50.5974<br>12.8839<br>0.0000<br>0.0000 | 6.9084<br>3.6954<br>0.9410 | 87.6821<br>46.9020<br>11.9429 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |   |                            | \$17.6552<br>\$8.6851         |  |  |
| Totals   | 191.6356   | 198.6895  | 14.5113                    | 210.5185                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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 Day         | 'S                                    | Ratings         | Days       |
| 741 S. Beneva Road             | 07/01/2009-06/30/2010      | Number of Beds:     | 120                                   | Superior:       | 0          |
| Sarasota FL 34232              | Days In CR 365             | Maximum:            | 43,800                                | Standard:       | 184        |
| County: Sarasota[58]           | First Used: <b>2011/07</b> | Max Annualized:     | 43,800                                | Conditional:    | 0          |
| Region: South[2] Area: 8       | Last Used: <b>2011/07</b>  | Total Patient:      | 41,460                                | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:           | 5,419                                 | Inflati         | on         |
| Current Class South Large [4]  | Initial CR? False          | Medicaid:           | 29,541                                | FY Index:       | 1.20667423 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 71                  | .25181%                               | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 94                  | .65753%                               | Cost:           | 1.04491168 |
| Open Date: 9/1/1982            | Statewide Low Occupan      | cy Threshold: 79    | .31440%                               | Target:         | 1.01620550 |
| Acquired Date: 9/1/1982        | Medicaid Low Occupan       | cy Threshold: 41    | .94060%                               | DC FY Index:    | 1.16650000 |
| Entered Medicaid 9/1/1982      | Low Occupancy Adjusti      | ment Factor: 119    | .34470%                               | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 3/1/2003    | Weighted Low Occ Adju      | ustment Factor: 100 | .00000%                               | DC Inflation:   | 1.02657523 |
| Previous Med # <b>209350</b>   |                            |                     |                                       |                 |            |
|                                |                            |                     |                                       | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,018,730       | 2,410,752           | 1,379,438           | 646,652  | 0   | 5,455,572 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 34.4853         | 81.6070             | 46.6957             | 21.8900  |     | 184.6780  |
| 3     | Cost Per Diem Inflated                    | 36.0341         | 83.7757             | 48.7929             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 36.0341         | 83.7757             | 48.7929             | 21.8900  |     | 190.4927  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 40.1320         |                     | 51.2721             |          |     |           |
| 7     | Provider Target Rate                      | 41.0611         |                     | 52.4591             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193         | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378         |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535         |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 36.0341         | 83.7757             | 48.7929             | 13.6500  |     | 182.2527  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 2.0029              | 1.1666              |          |     |           |
| 14    | Prospective Per Diem 11                   | 36.0341         | 85.7786             | 49.9595             | 13.6500  |     | 185.4222  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Beneva Lakes Healthcare and Rehabilitation Cent**

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:            | 1/1/2001  |
|------------------------|-----------|
| Year of Phase-In/Full: | :         |
| RS to Start Calcs:     | 1982/07   |
| Indexed Asset Value    | 4,902,066 |
| FRVS Base Asset:       | 3,420,000 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031560  |
|                        |           |

| Mortgage Information |              |          |  |  |
|----------------------|--------------|----------|--|--|
| Amount:              | 5,118,750    | 0.00     |  |  |
| Type:                | Variable [3] | l        |  |  |
| < 60% of Base:       | False        |          |  |  |
| Interest Rate:       | 4.3900       | <b>%</b> |  |  |
| Chase Rate:          | 4.2500       | <b>%</b> |  |  |
| Amortization Rate:   | 4.3900       | <b>%</b> |  |  |
| Interest Only:       | False        |          |  |  |
| Yearly Payment:      | 294,937      |          |  |  |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |  |
|-----------------|------------------------------|----------|--|--|--|
|                 | Total Amount                 | Per Diem |  |  |  |
| 80% Capital(1): | 3,921,653                    | 7.4819   |  |  |  |
| 20% ROE(2):     | 980,413                      | 0.7849   |  |  |  |
| Insurance Cost( | 3): <b>33,580</b>            | 0.8099   |  |  |  |
| Taxes Cost(3):  | 66,356                       | 1.6005   |  |  |  |
| Home Office(3)  | <b>20,298</b>                | 0.4896   |  |  |  |
| Replacement(38  | &4): <b>112,212</b>          | 0.0000   |  |  |  |
| Total FRVS PI   | D:                           | 11.1668  |  |  |  |

- (1) 80% Capital (\$3,921,653) amortized at 4.3900% for 20 years Principal & Interest of \$294,937 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.4819
- (2) 20% ROE (\$980,413) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7849
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |           | Used Per Bed Standard:   | 28,500    |  |
|--------------------------------|-----------|--------------------------|-----------|--|
| Comparison Date:               | 10/1/1985 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 120       | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |   |                            |                               |  |  |  |  |
| Operating  | 36.0341   | 36.0341   | 2.6318                     | 33.4023                       |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 85.7786<br>49.9595<br>13.6500<br>0.0000<br>0.0000 | 85.7786<br>49.9595<br>11.1668<br>0.0000<br>0.0000 | 6.2649<br>3.6488<br>0.8156 | 79.5137<br>46.3107<br>10.3512 |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.2639<br>\$8.6851         |  |  |  |  |
| Totals   | 185.4222  | 182.9390  | 13.3611                    | 196.5269                      |  |  |  |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Central Park Healthcare and Rehabilitation Cente**

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

| Type of 5 whership: I ii wice I of pro |                            | on this Cost Reports 14 | o emange i |                 |            |
|--|----------------------------|-------------------------|------------|-----------------|------------|
| Provider Information                   | Cost Report (CR)           | Patient Day             | 'S         | Ratings         | Days       |
| 702 S. Kings Avenue                    | 07/01/2009-06/30/2010      | Number of Beds:         | 120        | Superior:       | 0          |
| Brandon FL 33511                       | Days In CR 365             | Maximum:                | 43,800     | Standard:       | 184        |
| County: Hillsborough[29]               | First Used: <b>2011/01</b> | Max Annualized:         | 43,800     | Conditional:    | 0          |
| Region: Central[3] Area: 6             | Last Used: <b>2011/07</b>  | Total Patient:          | 42,581     | Total:          | 184        |
| Control Private For profit [1]         | Unaudited [3]              | Medicare:               | 7,396      | Inflati         | on         |
| Current Class Central Large [6]        | Initial CR? False          | Medicaid:               | 26,383     | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2]         | Medicaid Utilization       | 61                      | .95956%    | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]           | Occupancy:                 | 97                      | .21689%    | Cost:           | 1.04491168 |
| Open Date: 2/25/1991                   | Statewide Low Occupan      | cy Threshold: 79        | .31440%    | Target:         | 1.01620550 |
| Acquired Date: 2/25/1991               | Medicaid Low Occupand      | cy Threshold: 41        | .94060%    | DC FY Index:    | 1.16650000 |
| Entered Medicaid 2/25/1991             | Low Occupancy Adjustr      | ment Factor: 122        | 57155%     | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 3/1/2003            | Weighted Low Occ Adju      | ustment Factor: 100     | .00000%    | DC Inflation:   | 1.02657523 |
| Previous Med # <b>203351</b>           |                            |                         |            |                 |            |
|  |                            |                         |            | PS Target:      | 1.02315072 |

|       | Rate Calculations   |           |           |           |          |     |           |  |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|--|
| Item  | Description   | Operating | Direct    | InDirect  | Property | ROE | Totals    |  |
| 1     | Total Cost  | 991,063   | 1,889,875 | 1,264,558 | 502,596  | 0   | 4,648,092 |  |
| 1a    | Audit Adjustments   |           |           |           |          |     |           |  |
| 2     | Cost Per Diem   | 37.5645   | 71.6323   | 47.9308   | 19.0500  |     | 176.1776  |  |
| 3     | Cost Per Diem Inflated  | 39.2516   | 73.5359   | 50.0835   |          |     |           |  |
| 4     | Low Occupancy Adjustment  |           |           |           |          |     |           |  |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 39.2516   | 73.5359   | 50.0835   | 19.0500  |     | 181.9210  |  |
| 5a    | Interim Adjustment  |           |           |           |          |     |           |  |
| 5b    | Interim Adjusted Per Diem   |           |           |           |          |     |           |  |
| 6     | Prior Semester: Provider Target Base  | 38.2028   |           | 46.1145   |          |     |           |  |
| 7     | Provider Target Rate  | 39.0872   |           | 47.1821   |          |     |           |  |
| 7a    | Interim Adjustment  |           |           |           |          |     |           |  |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |          |     |           |  |
| 8     | Cost Based Class Ceilings   | 49.6383   | 96.2960   | 61.3044   | 13.6500  |     |           |  |
| 9     | Prior Semester: Class Ceiling Target Base   | 47.7921   |           | 55.1439   |          |     |           |  |
| 10    | Target Rate Class Ceiling   | 48.5666   |           | 56.0375   |          |     |           |  |
| 10a   | New Provider Target Limitation  |           |           |           |          |     |           |  |
| 10b   | Base for line 10a   |           |           |           |          |     |           |  |
| 11    | Lesser of 5,7,8,10, 10a   | 39.0872   | 73.5359   | 47.1821   | 13.6500  |     | 173.4552  |  |
| 12/13 | Medicaid Adjustment Rate  |           | 0.9894    | 0.6348    |          |     |           |  |
| 14    | Prospective Per Diem 11   | 39.0872   | 74.5253   | 47.8169   | 13.6500  |     | 175.0794  |  |
| 15    | Inflated Usual & Customary Charge  Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |  |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Central Park Healthcare and Rehabilitation Cente**

#### **FRVS**

FRVS Status as of this Semester:

| Began FRVS:           | 2/25/1991 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1991/01   |
| Indexed Asset Value   | 5,121,613 |
| FRVS Base Asset:      | 3,642,240 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information |              |  |  |  |
|----------------------|--------------|--|--|--|
| Amount: 5,835,000.00 |              |  |  |  |
| Type:                | Variable [3] |  |  |  |
| < 60% of Base:       | False        |  |  |  |
| Interest Rate:       | 4.3900 %     |  |  |  |
| Chase Rate:          | 4.2500 %     |  |  |  |
| Amortization Rate:   | 4.3900 %     |  |  |  |
| Interest Only:       | False        |  |  |  |
| Yearly Payment:      | 308,146      |  |  |  |

| Calculation of FRVS Per Diem |                   |          |  |  |
|------------------------------|-------------------|----------|--|--|
| -                            | Total Amount      | Per Diem |  |  |
| 80% Capital(1):              | 4,097,290         | 7.8170   |  |  |
| 20% ROE(2):                  | 1,024,323         | 0.8201   |  |  |
| Insurance Cost(3             | ): 33,580         | 0.7886   |  |  |
| Taxes Cost(3):               | 87,046            | 2.0442   |  |  |
| Home Office(3):              | 23,090            | 0.5423   |  |  |
| Replacement(3&               | 4): <b>71,303</b> | 0.0000   |  |  |
| Total FRVS PD                | ):                | 12.0122  |  |  |

- (1) 80% Capital (\$4,097,290) amortized at 4.3900% for 20 years Principal & Interest of \$308,146 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.8170
- (2) 20% ROE (\$1,024,323) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8201
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 30,352    | - |
|----------------------|------------|--------------------------|-----------|---|
| Comparison Date:     | 7/1/1990   | Current RS PBS:          | 49,593    |   |
| Comparison Bed       | 120        | Effective PBS Limitation | 3,642,240 |   |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|--|
| Components   | ponents Cost FRVS MTA* Final Component            |   |                            |                               |  |  |  |  |  |
| Operating  | 39.0872   | 39.0872   | 2.8547                     | 36.2325                       |  |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 74.5253<br>47.8169<br>13.6500<br>0.0000<br>0.0000 | 74.5253<br>47.8169<br>12.0122<br>0.0000<br>0.0000 | 5.4430<br>3.4923<br>0.8773 | 69.0823<br>44.3246<br>11.1349 |  |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 175 0704  | 152 4416  | 10 ((8)                    | \$17.3607<br>\$8.6851         |  |  |  |  |  |
| Totals   | 175.0794  | 173.4416  | 12.6673                    | 186.8201                      |  |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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 Day         |          | Ratings         | Days       |
|--------------------------------|----------------------------|---------------------|----------|-----------------|------------|
| 2939 S. Haverhill Road         | 07/01/2009-06/30/2010      | Number of Beds:     | 120      | Superior:       | 0          |
| West Palm Beach FL 33415       | Days In CR 365             | Maximum:            | 43,800   | Standard:       | 184        |
| County: Palm Beach[50]         | First Used: <b>2011/01</b> | Max Annualized:     | 43,800   | Conditional:    | 0          |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient:      | 40,719   | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:           | 14,075   | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid:           | 19,013   | FY Index:       | 1.20667423 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 46                  | 5.69319% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 92                  | 2.96575% | Cost:           | 1.04491168 |
| Open Date: 5/4/1993            | Statewide Low Occupan      | ncy Threshold: 79   | 9.31440% | Target:         | 1.01620550 |
| Acquired Date: 5/4/1993        | Medicaid Low Occupan       | cy Threshold: 41    | 1.94060% | DC FY Index:    | 1.16650000 |
| Entered Medicaid 5/4/1993      | Low Occupancy Adjusti      | ment Factor: 117    | 7.21170% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 3/1/2003    | Weighted Low Occ Adj       | ustment Factor: 100 | 0.00000% | DC Inflation:   | 1.02657523 |
| Previous Med # <b>210650</b>   |                            |                     |          |                 |            |
|                                |                            |                     |          | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 778,627         | 1,513,326           | 990,570             | 393,189  | 0   | 3,675,712 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 40.9523         | 79.5943             | 52.0996             | 20.6800  |     | 193.3262  |
| 3     | Cost Per Diem Inflated                    | 42.7915         | 81.7095             | 54.4395             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 42.7915         | 81.7095             | 54.4395             | 20.6800  |     | 199.6205  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 43.0731         |                     | 52.0998             |          |     |           |
| 7     | Provider Target Rate                      | 44.0703         |                     | 53.3059             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193         | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378         |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535         |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 42.7915         | 81.7095             | 53.3059             | 13.6500  |     | 191.4569  |
| 12/13 | Medicaid Adjustment Rate                  |                 |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 42.7915         | 81.7095             | 53.3059             | 13.6500  |     | 191.4569  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Coral Bay Healthcare and Rehabilitation**

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:            | 5/4/1993  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1993/01   |
| Indexed Asset Value    | 5,740,046 |
| FRVS Base Asset:       | 3,861,960 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031560  |
|                        |           |

| Mortgage Information        |                  |          |  |  |
|-----------------------------|------------------|----------|--|--|
| Amount: <b>7,736,250.00</b> |                  |          |  |  |
| Type: Variable [3]          |                  |          |  |  |
| < 60% of Base:              | False            |          |  |  |
| Interest Rate:              | 4.3900           | <b>%</b> |  |  |
| Chase Rate:                 | 4.2500           | <b>%</b> |  |  |
| Amortization Rate:          | 4.3900           | <b>%</b> |  |  |
| Interest Only:              | False            |          |  |  |
| Yearly Payment:             | Payment: 345,355 |          |  |  |

| Calculation of FRVS Per Diem |             |          |  |  |
|------------------------------|-------------|----------|--|--|
| Т                            | otal Amount | Per Diem |  |  |
| 80% Capital(1):              | 4,592,037   | 8.7609   |  |  |
| 20% ROE(2):                  | 1,148,009   | 0.9191   |  |  |
| Insurance Cost(3)            | 33,580      | 0.8247   |  |  |
| Taxes Cost(3):               | 97,688      | 2.3991   |  |  |
| Home Office(3):              | 25,082      | 0.6160   |  |  |
| Replacement(3&4              | 41,149      | 0.0000   |  |  |
| Total FRVS PD:               | •           | 13.5198  |  |  |

- (1) 80% Capital (\$4,592,037) amortized at 4.3900% for 20 years Principal & Interest of \$345,355 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.7609
- (2) 20% ROE (\$1,148,009) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9191
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |          | Used Per Bed Standard:   | 32,183    |  |
|--------------------------------|----------|--------------------------|-----------|--|
| Comparison Date:               | 8/1/1992 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 120      | Effective PBS Limitation | 3,861,960 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |  |
| Operating  | 42.7915   | 42.7915   | 3.1253                     | 39.6662                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 81.7095<br>53.3059<br>13.6500<br>0.0000<br>0.0000 | 81.7095<br>53.3059<br>13.5198<br>0.0000<br>0.0000 | 5.9677<br>3.8932<br>0.9874 | 75.7418<br>49.4127<br>12.5324 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 101.4760  | 101.22(5  |                            | \$13.7476<br>\$8.6851         |  |  |
| Totals   | 191.4569  | 191.3267  | 13.9736                    | 199.7858                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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## Florida Agency For Health Care Administration

198.99

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### 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]

| Type of Ownership. I fivate For pro | III [1] CITO W Status Dascu ( | in this Cost Report | . 140 Change 1 | · ]             |            |
|-------------------------------------|-------------------------------|---------------------|----------------|-----------------|------------|
| Provider Information                | Cost Report (CR)              | Patient D           | Days           | Ratings         | Days       |
| 3110 Oakbridge Blvd., E.            | 07/01/2009-06/30/2010         | Number of Beds:     | 120            | Superior:       | 0          |
| Lakeland FL 33803                   | Days In CR 365                | Maximum:            | 43,800         | Standard:       | 184        |
| County: Polk[53]                    | First Used: <b>2011/01</b>    | Max Annualized:     | 43,800         | Conditional:    | 0          |
| Region: Central[3] Area: 6          | Last Used: <b>2011/07</b>     | Total Patient:      | 40,927         | Total:          | 184        |
| Control Private For profit [1]      | Unaudited [3]                 | Medicare:           | 23,114         | Inflati         | on         |
| Current Class Central Large [6]     | Initial CR? False             | Medicaid:           | 12,457         | FY Index:       | 1.20667423 |
| Class at 1/94: South Large [4]      | Medicaid Utilization          |                     | 30.43712%      | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]        | Occupancy:                    |                     | 93.44064%      | Cost:           | 1.04491168 |
| Open Date: 7/11/1991                | Statewide Low Occupan         | cy Threshold:       | 79.31440%      | Target:         | 1.01620550 |
| Acquired Date: 7/11/1991            | Medicaid Low Occupan          | cy Threshold:       | 41.94060%      | DC FY Index:    | 1.16650000 |
| Entered Medicaid 8/2/1991           | Low Occupancy Adjustr         | ment Factor: 1      | 17.81044%      | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 3/1/2003         | Weighted Low Occ Adju         | ustment Factor: 1   | 00.00000%      | DC Inflation:   | 1.02657523 |
| Previous Med # <b>203921</b>        |                               |                     |                |                 |            |
|                                     |                               |                     |                | PS Target:      | 1.02315072 |

|   |  |   |                     | 151   | arget.   | 1.02313072  |
|---|--|---|---------------------|---|--|-------------|
|   | R  | ate Calculations  |                     |   |  |             |
| Description                               | Operating  | Direct  | InDirect            | Property                                    | ROE  | Totals      |
| Total Cost                                | 515,067  | 1,033,682   | 722,935             | 279,286                                     | 0  | 2,550,970   |
| Audit Adjustments                         |  |   |                     |   |  |             |
| Cost Per Diem                             | 41.3476  | 82.9800   | 58.0344             | 22.4200                                     |  | 204.7820    |
| Cost Per Diem Inflated                    | 43.2046  | 85.1852   | 60.6408             |   |  |             |
| Low Occupancy Adjustment                  |  |   |                     |   |  |             |
| Occupancy Adjusted/Inflated Per Diem      | 43.2046  | 85.1852   | 60.6408             | 22.4200                                     |  | 211.4506    |
| Interim Adjustment                        |  |   |                     |   |  |             |
| Interim Adjusted Per Diem                 |  |   |                     |   |  |             |
| Prior Semester: Provider Target Base      | 39.5125  |   | 54.7951             |   |  |             |
| Provider Target Rate                      | 40.4272  |   | 56.0636             |   |  |             |
| Interim Adjustment                        |  |   |                     |   |  |             |
| Interim Adjusted Provider Target Rate     |  |   |                     |   |  |             |
| Cost Based Class Ceilings                 | 49.6383  | 96.2960   | 61.3044             | 13.6500                                     |  |             |
| Prior Semester: Class Ceiling Target Base | 47.7921  |   | 55.1439             |   |  |             |
| Target Rate Class Ceiling                 | 48.5666  |   | 56.0375             |   |  |             |
| New Provider Target Limitation            |  |   |                     |   |  |             |
| Base for line 10a                         |  |   |                     |   |  |             |
| Lesser of 5,7,8,10, 10a                   | 40.4272  | 85.1852   | 56.0375             | 13.6500                                     |  | 195.2999    |
| Medicaid Adjustment Rate                  |  |   |                     |   |  |             |
| Prospective Per Diem 11                   | 40.4272  | 85.1852   | 56.0375             | 13.6500                                     |  | 195.2999    |
| Inflated Usual & Customary Charge         | Usual and Custon   | nary Limitations no   | ot applied after 7/ | 1/2002                                      |  |             |
|   | Total Cost Audit Adjustments Cost Per Diem Cost Per Diem Inflated Low Occupancy Adjustment Occupancy Adjusted/Inflated Per Diem Interim Adjustment Interim Adjusted Per Diem Prior Semester: Provider Target Base Provider Target Rate Interim Adjustment Interim Adjustment Interim Adjusted Provider Target Rate Cost Based Class Ceilings Prior Semester: Class Ceiling Target Base Target Rate Class Ceiling New Provider Target Limitation Base for line 10a Lesser of 5,7,8,10, 10a Medicaid Adjustment Rate Prospective Per Diem 11 | Total Cost Audit Adjustments Cost Per Diem Cost Per Diem Inflated Low Occupancy Adjustment Occupancy Adjusted/Inflated Per Diem Interim Adjusted Per Diem Prior Semester: Provider Target Base Provider Target Rate Interim Adjusted Provider Target Rate Cost Based Class Ceilings Prior Semester: Class Ceiling Target Base Target Rate Class Ceiling Target Base Target Rate Class Ceiling New Provider Target Limitation Base for line 10a Lesser of 5,7,8,10, 10a Medicaid Adjustment Rate Prospective Per Diem 11  Medicaid Adjustment Rate Prospective Per Diem 11 | Total Cost          | Description   Operating   Direct   InDirect | Description   Operating   Direct   InDirect   Property | Description |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Oakbridge Healthcare Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 8/2/1991  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1991/07   |
| Indexed Asset Value    | 5,740,082 |
| FRVS Base Asset:       | 3,663,600 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031560  |
|                        |           |

| Mortgage Information               |          |          |  |
|------------------------------------|----------|----------|--|
| Amount: <b>5,891,250.00</b>        |          |          |  |
| Type: Variable [3]                 |          |          |  |
| < 60% of Base:                     | False    |          |  |
| Interest Rate:                     | 4.3900 % |          |  |
| Chase Rate:                        | 4.2500 % |          |  |
| Amortization Rate: <b>4.3900</b> % |          | <b>%</b> |  |
| Interest Only: False               |          |          |  |
| Yearly Payment:                    | 345,357  |          |  |

| Calculation of FRVS Per Diem |                    |          |  |  |  |
|------------------------------|--------------------|----------|--|--|--|
|                              | Total Amount       | Per Diem |  |  |  |
| 80% Capital(1):              | 4,592,066          | 8.7610   |  |  |  |
| 20% ROE(2):                  | 1,148,016          | 0.9191   |  |  |  |
| Insurance Cost(              | (3): <b>33,580</b> | 0.8205   |  |  |  |
| Taxes Cost(3):               | 104,174            | 2.5454   |  |  |  |
| Home Office(3)               | 30,304             | 0.7404   |  |  |  |
| Replacement(38               | <b>49,006</b>      | 0.0000   |  |  |  |
| Total FRVS P                 | D:                 | 13.7864  |  |  |  |

- (1) 80% Capital (\$4,592,066) amortized at 4.3900% for 20 years Principal & Interest of \$345,357 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.7610
- (2) 20% ROE (\$1,148,016) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9191
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |          | Used Per Bed Standard:   | 30,530    |  |
|--------------------------------|----------|--------------------------|-----------|--|
| Comparison Date:               | 1/1/1991 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 120      | Effective PBS Limitation | 3,663,600 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                  |  |  |  |
|--|---|---|----------------------------|----------------------------------|--|--|--|
| Components   | Cost FRVS MTA* Final Component                    |   |                            |                                  |  |  |  |
| Operating  | 40.4272   | 40.4272   | 2.9526                     | 37.4746                          |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 85.1852<br>56.0375<br>13.6500<br>0.0000<br>0.0000 | 85.1852<br>56.0375<br>13.7864<br>0.0000<br>0.0000 | 6.2215<br>4.0927<br>1.0069 | 78.9637<br>51.9448<br>12.7795    |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 195.2999  | 195.4363  | 14.2737                    | \$9.1444<br>\$8.6851<br>198.9921 |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





192.27

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### 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]

| <u> </u>                              |                            | 81                                |                 |            |  |  |  |
|---------------------------------------|----------------------------|-----------------------------------|-----------------|------------|--|--|--|
| Provider Information Cost Report (CR) |                            | Patient Days                      | Ratings         | Days       |  |  |  |
| 9311 S. Orange Blossom Trail          | 07/01/2009-06/30/2010      | Number of Beds: 120               | Superior:       | 0          |  |  |  |
| Orlando FL 32837                      | Days In CR 365             | Maximum: 43,800                   | Standard:       | 184        |  |  |  |
| County: Orange[48]                    | First Used: <b>2011/01</b> | Max Annualized: 43,800            | Conditional:    | 0          |  |  |  |
| Region: Central[3] Area: 7            | Last Used: <b>2011/07</b>  | Total Patient: 41,801             | Total:          | 184        |  |  |  |
| Control Private For profit [1]        | Unaudited [3]              | Medicare: <b>4,588</b>            | Inflati         | ion        |  |  |  |
| Current Class Central Large [6]       | Initial CR? False          | Medicaid: <b>31,645</b>           | FY Index:       | 1.20667423 |  |  |  |
| Class at 1/94: North Large [2]        | Medicaid Utilization       | 75.70393%                         | Semester Index: | 1.26086800 |  |  |  |
| Operating Ex > 18 months [1]          | Occupancy:                 | 95.43607%                         | Cost:           | 1.04491168 |  |  |  |
| Open Date: 9/1/1984                   | Statewide Low Occupan      | rey Threshold: <b>79.31440%</b>   | Target:         | 1.01620550 |  |  |  |
| Acquired Date: 9/1/1984               | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index:    | 1.16650000 |  |  |  |
| Entered Medicaid 9/1/1984             | Low Occupancy Adjustr      | ment Factor: <b>120.32628%</b>    | DC Sem Index:   | 1.19750000 |  |  |  |
| Med # Active Date: 3/1/2003           | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:   | 1.02657523 |  |  |  |
| Previous Med # <b>208078</b>          |                            |                                   |                 |            |  |  |  |
|                                       |                            |                                   | PS Target:      | 1.02315072 |  |  |  |
|                                       | Rate Calculations          |                                   |                 |            |  |  |  |

|       |   |           | Rate Calculations |           |          |     |           |  |
|-------|---|-----------|-------------------|-----------|----------|-----|-----------|--|
| Item  | Description   | Operating | Direct            | InDirect  | Property | ROE | Totals    |  |
| 1     | Total Cost  | 1,255,186 | 2,296,104         | 1,460,871 | 625,622  | 0   | 5,637,783 |  |
| 1a    | Audit Adjustments   |           |                   |           |          |     |           |  |
| 2     | Cost Per Diem   | 39.6646   | 72.5582           | 46.1644   | 19.7700  |     | 178.1572  |  |
| 3     | Cost Per Diem Inflated  | 41.4460   | 74.4865           | 48.2377   |          |     |           |  |
| 4     | Low Occupancy Adjustment  |           |                   |           |          |     |           |  |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 41.4460   | 74.4865           | 48.2377   | 19.7700  |     | 183.9402  |  |
| 5a    | Interim Adjustment  |           |                   |           |          |     |           |  |
| 5b    | Interim Adjusted Per Diem   |           |                   |           |          |     |           |  |
| 6     | Prior Semester: Provider Target Base  | 38.1474   |                   | 46.1145   |          |     |           |  |
| 7     | Provider Target Rate  | 39.0305   |                   | 47.1821   |          |     |           |  |
| 7a    | Interim Adjustment  |           |                   |           |          |     |           |  |
| 7b    | Interim Adjusted Provider Target Rate   |           |                   |           |          |     |           |  |
| 8     | Cost Based Class Ceilings   | 49.6383   | 96.2960           | 61.3044   | 13.6500  |     |           |  |
| 9     | Prior Semester: Class Ceiling Target Base   | 47.7921   |                   | 55.1439   |          |     |           |  |
| 10    | Target Rate Class Ceiling   | 48.5666   |                   | 56.0375   |          |     |           |  |
| 10a   | New Provider Target Limitation  |           |                   |           |          |     |           |  |
| 10b   | Base for line 10a   |           |                   |           |          |     |           |  |
| 11    | Lesser of 5,7,8,10, 10a   | 39.0305   | 74.4865           | 47.1821   | 13.6500  |     | 174.3491  |  |
| 12/13 | Medicaid Adjustment Rate  |           | 2.1539            | 1.3644    |          |     |           |  |
| 14    | Prospective Per Diem 11   | 39.0305   | 76.6404           | 48.5465   | 13.6500  |     | 177.8674  |  |
| 15    | Inflated Usual & Customary Charge  Usual and Customary Limitations not applied after 7/1/2002 |           |                   |           |          |     |           |  |





192.27

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### The Parks Healthcare and Rehabilitation Center

#### **FRVS**

FRVS Status as of this Semester:

On Payback FRV [3]

| Began FRVS:             |           |
|-------------------------|-----------|
| Year of Phase-In/ Full: |           |
| RS to Start Calcs:      | 1984/07   |
| Indexed Asset Value     | 5,806,694 |
| FRVS Base Asset:        | 2,893,663 |
| Occup Adj Factor:       | 0.9000    |
| ROE Factor              | 0.031560  |
|                         |           |

| Mortgage Information        |              |  |  |  |
|-----------------------------|--------------|--|--|--|
| Amount: <b>4,286,250.00</b> |              |  |  |  |
| Type:                       | Variable [3] |  |  |  |
| < 60% of Base:              | False        |  |  |  |
| Interest Rate:              | 4.3900 %     |  |  |  |
| Chase Rate:                 | 4.2500 %     |  |  |  |
| Amortization Rate:          | 4.3900 %     |  |  |  |
| Interest Only:              | False        |  |  |  |
| Yearly Payment:             | 349,364      |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |  |
|------------------------------|-----------|----------|--|--|--|--|
| Tota                         | al Amount | Per Diem |  |  |  |  |
| 80% Capital(1):              | 4,645,355 | 8.8626   |  |  |  |  |
| 20% ROE(2):                  | 1,161,339 | 0.9298   |  |  |  |  |
| Insurance Cost(3):           | 33,580    | 0.8033   |  |  |  |  |
| Taxes Cost(3):               | 88,025    | 2.1058   |  |  |  |  |
| Home Office(3):              | 19,108    | 0.4571   |  |  |  |  |
| Replacement(3&4):            | 76,951    | 0.0000   |  |  |  |  |
| Total FRVS PD:               |           | 13.1586  |  |  |  |  |

- (1) 80% Capital (\$4,645,355) amortized at 4.3900% for 20 years Principal & Interest of \$349,364 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.8626
- (2) 20% ROE (\$1,161,339) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9298
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |
|---------------------|-------------|--------------------------|-----------|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,420,000 |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |  |
| Operating  | 39.0305   | 39.0305   | 2.8506                     | 36.1799                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 76.6404<br>48.5465<br>13.6500<br>0.0000<br>0.0000 | 76.6404<br>48.5465<br>13.1586<br>0.0000<br>0.0000 | 5.5975<br>3.5456<br>0.9969 | 71.0429<br>45.0009<br>12.6531 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.7040<br>\$8.6851         |  |  |
| Totals   | 177.8674  | 177.3760  | 12.9906                    | 192.2659                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





208.29

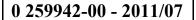
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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]

| Type of 6 whership: I iivate I of pro | it [1] Cito w Status basea ( | in this Cost Report | · i to Change i |                 |            |
|---------------------------------------|------------------------------|---------------------|-----------------|-----------------|------------|
| Provider Information                  | Cost Report (CR)             | Patient D           | Days            | Ratings         | Days       |
| 105 15th Street East                  | 09/01/2009-08/31/2010        | Number of Beds:     | 110             | Superior:       | 0          |
| Bradenton FL 34208                    | Days In CR 365               | Maximum:            | 40,150          | Standard:       | 184        |
| County: Manatee[41]                   | First Used: <b>2011/07</b>   | Max Annualized:     | 40,150          | Conditional:    | 0          |
| Region: Central[3] Area: 6            | Last Used: <b>2011/07</b>    | Total Patient:      | 38,598          | Total:          | 184        |
| Control Private For profit [1]        | Unaudited [3]                | Medicare:           | 4,235           | Inflat          | ion        |
| Current Class Central Large [6]       | Initial CR? False            | Medicaid:           | 26,007          | FY Index:       | 1.21220353 |
| Class at 1/94: North Large [2]        | Medicaid Utilization         |                     | 67.37914%       | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]          | Occupancy:                   |                     | 96.13450%       | Cost:           | 1.04014546 |
| Open Date: 12/1/1972                  | Statewide Low Occupan        | cy Threshold:       | 79.31440%       | Target:         | 1.01620550 |
| Acquired Date: 12/1/1972              | Medicaid Low Occupand        | cy Threshold:       | 41.94060%       | DC FY Index:    | 1.16916514 |
| Entered Medicaid 12/1/1972            | Low Occupancy Adjustr        | ment Factor: 1      | 21.20687%       | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 4/28/2003          | Weighted Low Occ Adju        | ustment Factor: 1   | .00.00000%      | DC Inflation:   | 1.02423512 |
| Previous Med # <b>204960</b>          |                              |                     |                 |                 |            |
|                                       |                              |                     |                 | PS Target:      | 1.02315072 |

|       |   |           | Rate Calculations |           | l .      |     |           |
|-------|---|-----------|-------------------|-----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct            | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,245,959 | 2,098,715         | 1,194,441 | 489,712  | 0   | 5,028,827 |
| 1a    | Audit Adjustments                         |           |                   |           |          |     |           |
| 2     | Cost Per Diem                             | 47.9086   | 80.6981           | 45.9277   | 18.8300  |     | 193.3644  |
| 3     | Cost Per Diem Inflated                    | 49.8319   | 82.6538           | 47.7715   |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |                   |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 49.8319   | 82.6538           | 47.7715   | 18.8300  |     | 199.0872  |
| 5a    | Interim Adjustment                        |           |                   |           |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |                   |           |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 44.4487   |                   | 54.0400   |          |     |           |
| 7     | Provider Target Rate                      | 45.4777   |                   | 55.2911   |          |     |           |
| 7a    | Interim Adjustment                        |           |                   |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |                   |           |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383   | 96.2960           | 61.3044   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921   |                   | 55.1439   |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666   |                   | 56.0375   |          |     |           |
| 10a   | New Provider Target Limitation            |           |                   |           |          |     |           |
| 10b   | Base for line 10a                         |           |                   |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 45.4777   | 82.6538           | 47.7715   | 13.6500  |     | 189.5530  |
| 12/13 | Medicaid Adjustment Rate                  |           | 1.6160            | 0.9340    |          |     |           |
| 14    | Prospective Per Diem 11                   | 45.4777   | 84.2698           | 48.7055   | 13.6500  |     | 192.1030  |
| 15    | 11 1 10 4 11 10 7 11 1000                 |           |                   |           |          |     |           |





208.29

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Riverfront Nursing and Rehab Center**

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:            | 7/1/1992  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1972/07   |
| Indexed Asset Value    | 4,709,255 |
| FRVS Base Asset:       | 912,347   |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.030420  |
|                        |           |

| Mortgage Information         |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Amount: <b>1,901,000.0</b> 0 |           |          |  |  |  |
| Type:                        | Fixed [2] |          |  |  |  |
| < 60% of Base:               | False     |          |  |  |  |
| Interest Rate:               | 10.0000   | <b>%</b> |  |  |  |
| Chase Rate:                  | 6.5000    | <b>%</b> |  |  |  |
| Amortization Rate:           | 9.5000    | <b>%</b> |  |  |  |
| Interest Only:               | False     |          |  |  |  |
| Yearly Payment:              | 421,406   |          |  |  |  |

| Calculation of FRVS Per Diem |                                |          |  |  |  |
|------------------------------|--------------------------------|----------|--|--|--|
|                              | Total Amount                   | Per Diem |  |  |  |
| 80% Capital(1):              | 3,767,404                      | 11.6620  |  |  |  |
| 20% ROE(2):                  | 941,851                        | 0.7929   |  |  |  |
| Insurance Cost(              | 3): <b>119,455</b>             | 3.0948   |  |  |  |
| Taxes Cost(3):               | 43,429                         | 1.1252   |  |  |  |
| Home Office(3)               | 965                            | 0.0250   |  |  |  |
| Replacement(38               | <b>&amp;</b> 4): <b>85,441</b> | 0.0000   |  |  |  |
| Total FRVS P                 | D:                             | 16.6999  |  |  |  |

- (1) 80% Capital (\$3,767,404) amortized at 9.5000% for 20 years Principal & Interest of \$421,406 divided by annual available days (40,150) divided by Occup. Adj. (0.9000) = \$11.6620
- (2) 20% ROE (\$941,851) times the ROE factor (0.030420) divided by annual available days (40,150) divided by Occup. Adj. (0.9000) = \$0.7929
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| ſ | Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---|---------------------|-------------|--------------------------|-----------|--|
|   | Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed      | 110         | Effective PBS Limitation | 3,135,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |  |  |
|--|---|---|----------------------------|-----------------------------------|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |   |                            |                                   |  |  |  |
| Operating  | 45.4777   | 45.4777   | 3.3215                     | 42.1562                           |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 84.2698<br>48.7055<br>13.6500<br>0.0000<br>0.0000 | 84.2698<br>48.7055<br>16.6999<br>0.0000<br>0.0000 | 6.1547<br>3.5572<br>1.2197 | 78.1151<br>45.1483<br>15.4802     |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 192.1030  | 195.1529  | 14.2531                    | \$18.7048<br>\$8.6851<br>208.2897 |  |  |  |

| *Medicaid | Trend | Ad | justment | : |
|-----------|-------|----|----------|---|
|-----------|-------|----|----------|---|





204.18

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

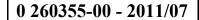
#### Sarasota Memorial Nursing & Rehabilitation Faci

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 Da        | ays        |
|--------------------------------|----------------------------|-----------------------------------|-------------------|------------|
| 5640 Rand Blvd.                | 10/01/2008-09/30/2009      | Number of Beds: 120               | Superior:         | 0          |
| Sarasota FL 34238              | Days In CR 365             | Maximum: <b>43,800</b>            | Standard:         | 184        |
| County: Sarasota[58]           | First Used: <b>2010/07</b> | Max Annualized: 43,800            | Conditional:      | 0          |
| Region: South[2] Area: 8       | Last Used: <b>2011/07</b>  | Total Patient: 39,689             | Total:            | 184        |
| Control Government Non-Prof    | Unaudited [3]              | Medicare: 11,098                  | Inflation         | 1          |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: <b>14,121</b>           | FY Index: 1       | 1.18857853 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 35.57913%                         | Semester Index: 1 | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 90.61416%                         |                   | 1.06082010 |
| Open Date: 7/1/1987            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    |                   | 1.01620550 |
| Acquired Date: 7/1/1987        | Medicaid Low Occupand      | •                                 |                   | 1.15550000 |
| Entered Medicaid 7/1/1987      | Low Occupancy Adjustr      | ment Factor: 114.24680%           |                   | 1.19750000 |
| Med # Active Date: 1/1/2003    | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> |                   | 1.03634790 |
| Previous Med # 212547          |                            |                                   |                   |            |
|                                |                            |                                   | PS Target:        | 1.02315072 |
|                                | Rate Ca                    | lculations                        |                   |            |

|       | 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             | 10.9500  |     | 211.0143  |
| 3     | Cost Per Diem Inflated                    | 37.1823         | 114.9349            | 57.4010             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 37.1823         | 114.9349            | 57.4010             | 10.9500  |     | 220.4682  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 40.1320         |                     | 47.9568             |          |     |           |
| 7     | Provider Target Rate                      | 41.0611         |                     | 49.0670             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193         | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378         |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535         |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 37.1823         | 97.3713             | 49.0670             | 10.9500  |     | 194.5706  |
| 12/13 | Medicaid Adjustment Rate                  |                 |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 37.1823         | 97.3713             | 49.0670             | 10.9500  |     | 194.5706  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





204.18

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Sarasota Memorial Nursing & Rehabilitation Faci

#### **FRVS**

FRVS Status as of this Semester:

On Payback FRV [3]

| Began FRVS:             |           | Mortgage In        | Mortgage Information |          |                | ion of FRVS Per                | Diem Diem |
|-------------------------|-----------|--------------------|----------------------|----------|----------------|--------------------------------|-----------|
| Year of Phase-In/ Full: |           | Amount:            |                      | 0.00     |                | Total Amount                   | Per Diem  |
| RS to Start Calcs:      | 1987/07   | Type:              | None [1]             |          | 80% Capital(1) | : 4,423,322                    | 11.6997   |
| Indexed Asset Value     | 5,529,153 | < 60% of Base:     | True                 |          | 20% ROE(2):    | 1,105,831                      | 0.8444    |
| FRVS Base Asset:        | 3,503,400 | Interest Rate:     | 10.5000              | <b>%</b> | Insurance Cost | <b>(3)</b> : <b>0</b>          | 0.0000    |
| Occup Adj Factor:       | 0.9000    | Chase Rate:        | 10.5000              | <b>%</b> | Taxes Cost(3): | 0                              | 0.0000    |
| ROE Factor              | 0.030100  | Amortization Rate: | 10.5000              | <b>%</b> | Home Office(3  | ): <b>0</b>                    | 0.0000    |
|                         |           | Interest Only:     | True                 |          | Replacement(3  | <b>&amp;</b> 4): <b>75,871</b> | 0.0000    |
|                         |           | Yearly Payment:    | 461                  | ,203     | Total FRVS P   | D:                             | 12.5441   |

- (1) 80% Capital (\$4,423,322) amortized at 10.5000% for 20 years Interest of \$461,203 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.6997
- (2) 20% ROE (\$1,105,831) times the ROE factor (0.030100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8444
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 29,195    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1987   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 3,503,400 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |  |  |
| Operating  | 37.1823   | 37.1823   | 2.7156                     | 34.4667                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 97.3713<br>49.0670<br>10.9500<br>0.0000<br>0.0000 | 97.3713<br>49.0670<br>12.5441<br>0.0000<br>0.0000 | 7.1115<br>3.5836<br>0.7997 | 90.2598<br>45.4834<br>10.1503 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$15.1351<br>\$8.6851         |  |  |  |
| Totals   | 194.5706  | 196.1647  | 14.2104                    | 204.1804                      |  |  |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|



**212.76** 

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Bridgeview Center, LLC**

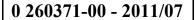
Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective [1] Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change[1]

| Provider Information Cost Report (CR) |                            | Patient Days            | Ratings Days               |
|---------------------------------------|----------------------------|-------------------------|----------------------------|
| 350 South Ridgewood Avenue            | 01/01/2009-12/31/2009      | Number of Beds: 139     | Superior: 0                |
| Ormond Beach FL 32174                 | Days In CR 365             | Maximum: 50,735         | Standard: 184              |
| County: Volusia[64]                   | First Used: <b>2010/07</b> | Max Annualized: 50,735  | Conditional: 0             |
| Region: North [1] Area: 4             | Last Used: <b>2011/07</b>  | Total Patient: 43,520   | Total: 184                 |
| Control Private For profit [1]        | Unaudited [3]              | Medicare: <b>4,327</b>  | Inflation                  |
| Current Class North Large [2]         | Initial CR? False          | Medicaid: <b>35,566</b> | FY Index: 1.19387802       |
| Class at 1/94: North Large [2]        | Medicaid Utilization       | 81.72335%               | Semester Index: 1.26086800 |
| Operating Ex > 18 months [1]          | Occupancy:                 | 85.77905%               | Cost: 1.05611124           |

Cost: 2/1/1982 Statewide Low Occupancy Threshold: 79.31440% Open Date: Target: 2/1/1982 Medicaid Low Occupancy Threshold: 41.94060% Acquired Date: DC FY Index: 2/1/1982 108.15066% **Entered Medicaid** Low Occupancy Adjustment Factor: **DC Sem Index:** 5/1/2003 100.00000% Med # Active Date: Weighted Low Occ Adjustment Factor: **DC** Inflation: Previous Med# 206539

1.05611124 1.01620550 1.15950000 1.19750000 1.03277275 **PS** Target: 1.02315072

|       |   | ]                | 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             | 27.7600  |     | 206.8524  |
| 3     | Cost Per Diem Inflated                    | 44.1607          | 92.2050             | 50.6922             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 44.1607          | 92.2050             | 50.6922             | 27.7600  |     | 214.8179  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 38.2033          |                     | 49.2770             |          |     |           |
| 7     | Provider Target Rate                      | 39.0877          |                     | 50.4178             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 39.0877          | 92.2050             | 50.4178             | 13.6500  |     | 195.3605  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 3.2907              | 1.7993              |          |     |           |
| 14    | Prospective Per Diem 11                   | 39.0877          | 95.4957             | 52.2171             | 13.6500  |     | 200.4505  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





212.76

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Bridgeview Center, LLC**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 7/24/1996 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1982/01   |
| Indexed Asset Value   | 5,705,162 |
| FRVS Base Asset:      | 3,114,685 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.029170  |
|                       |           |

| Mortgage Information        |                   |          |  |  |  |
|-----------------------------|-------------------|----------|--|--|--|
| Amount: <b>2,604,537.00</b> |                   |          |  |  |  |
| Type:                       | ype: Variable [3] |          |  |  |  |
| < 60% of Base:              | False             |          |  |  |  |
| Interest Rate:              | 7.1087            | <b>%</b> |  |  |  |
| Chase Rate:                 | 4.2500            | <b>%</b> |  |  |  |
| Amortization Rate:          | 6.2500            | <b>%</b> |  |  |  |
| Interest Only:              | False             |          |  |  |  |
| Yearly Payment:             | 400,326           |          |  |  |  |

| Calculation       | Calculation of FRVS Per Diem |         |  |  |  |  |
|-------------------|------------------------------|---------|--|--|--|--|
| Т                 | Total Amount Per Diem        |         |  |  |  |  |
| 80% Capital(1):   | 4,564,130                    | 8.7673  |  |  |  |  |
| 20% ROE(2):       | 1,141,032                    | 0.7289  |  |  |  |  |
| Insurance Cost(3) | 56,215                       | 1.2917  |  |  |  |  |
| Taxes Cost(3):    | 54,374                       | 1.2494  |  |  |  |  |
| Home Office(3):   | 39,574                       | 0.9093  |  |  |  |  |
| Replacement(3&4   | ): <b>162,949</b>            | 0.0000  |  |  |  |  |
| Total FRVS PD:    |                              | 12.9466 |  |  |  |  |

- (1) 80% Capital (\$4,564,130) amortized at 6.2500% for 20 years Principal & Interest of \$400,326 divided by annual available days (50,735) divided by Occup. Adj. (0.9000) = \$8.7673
- (2) 20% ROE (\$1,141,032) times the ROE factor (0.029170) divided by annual available days (50,735) divided by Occup. Adj. (0.9000) = \$0.7289
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Γ | Per Bed Standard De  | termination | II1 D D-1 Ct11           | 20.500    |  |
|---|----------------------|-------------|--------------------------|-----------|--|
| l | Tel Dea Stalldard De | termination | Used Per Bed Standard:   | 28,500    |  |
| l | Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed       | 143         | Effective PBS Limitation | 4,075,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |  |
|--|---|---|----------------------------|-----------------------------------|--|--|
| Components   | Cost FRVS MTA* Final Component                    |   |                            |                                   |  |  |
| Operating  | 39.0877   | 39.0877   | 2.8548                     | 36.2329                           |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 95.4957<br>52.2171<br>13.6500<br>0.0000<br>0.0000 | 95.4957<br>52.2171<br>12.9466<br>0.0000<br>0.0000 | 6.9746<br>3.8137<br>0.9456 | 88.5211<br>48.4034<br>12.0010     |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 200.4505  | 199.7471  | 14.5887                    | \$18.9211<br>\$8.6851<br>212.7646 |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



207.65

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Bavview Center, LLC**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Provider Information           | Cost Report (CR)           | Patient Days                       | Ratings D       | Days       |  |  |
|--------------------------------|----------------------------|------------------------------------|-----------------|------------|--|--|
| 301 South Bay Street           | 01/01/2009-12/31/2009      | Number of Beds: 120                | Superior:       | 0          |  |  |
| Eustis FL 32726                | Days In CR 365             | Maximum: 43,800                    | Standard:       | 184        |  |  |
| County: Lake[35]               | First Used: <b>2011/01</b> | Max Annualized: 43,800             | Conditional:    | 0          |  |  |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>  | Total Patient: 36,482              | Total:          | 184        |  |  |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>5,014</b>             | Inflatio        | on         |  |  |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: <b>27,253</b>            | FY Index:       | 1.19387802 |  |  |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 74.70259%                          | Semester Index: | 1.26086800 |  |  |
| Operating Ex > 18 months [1]   | Occupancy:                 | 83.29224%                          | Cost:           | 1.05611124 |  |  |
| Open Date: 2/1/1983            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>     |                 | 1.01620550 |  |  |
| Acquired Date: <b>2/1/1983</b> | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> %    |                 | 1.15950000 |  |  |
| Entered Medicaid 2/1/1983      | Low Occupancy Adjustr      | ment Factor: 105.01528%            |                 | 1.19750000 |  |  |
| Med # Active Date: 5/1/2003    | Weighted Low Occ Adju      | ustment Factor: <b>100.00000</b> % | DC Inflation:   | 1.03277275 |  |  |
| Previous Med # <b>207209</b>   |                            |                                    |                 |            |  |  |
|                                |                            |                                    | PS Target:      | 1.02315072 |  |  |
| Rate Calculations              |                            |                                    |                 |            |  |  |

| Rate | Cal | cu | lati | ons |
|------|-----|----|------|-----|
|------|-----|----|------|-----|

|       |   |           | tute cureurations |           |          |     |           |
|-------|---|-----------|-------------------|-----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct            | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost  | 1,097,961 | 2,230,268         | 1,442,171 | 873,459  | 0   | 5,643,859 |
| 1a    | Audit Adjustments   |           |                   |           |          |     |           |
| 2     | Cost Per Diem   | 40.2877   | 81.8357           | 52.9179   | 32.0500  |     | 207.0913  |
| 3     | Cost Per Diem Inflated  | 42.5483   | 84.5177           | 55.8872   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |                   |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 42.5483   | 84.5177           | 55.8872   | 32.0500  |     | 215.0032  |
| 5a    | Interim Adjustment  |           |                   |           |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |                   |           |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 46.1394   |                   | 50.2492   |          |     |           |
| 7     | Provider Target Rate  | 47.2076   |                   | 51.4125   |          |     |           |
| 7a    | Interim Adjustment  |           |                   |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |                   |           |          |     |           |
| 8     | Cost Based Class Ceilings   | 47.7573   | 95.2206           | 58.5089   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 45.2463   |                   | 53.4956   |          |     |           |
| 10    | Target Rate Class Ceiling   | 45.9795   |                   | 54.3625   |          |     |           |
| 10a   | New Provider Target Limitation  |           |                   |           |          |     |           |
| 10b   | Base for line 10a   |           |                   |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 42.5483   | 84.5177           | 51.4125   | 13.6500  |     | 192.1285  |
| 12/13 | Medicaid Adjustment Rate  |           | 2.3488            | 1.4288    |          |     |           |
| 14    | Prospective Per Diem 11   | 42.5483   | 86.8665           | 52.8413   | 13.6500  |     | 195.9061  |
| 15    | Inflated Usual & Customary Charge  Usual and Customary Limitations not applied after 7/1/2002 |           |                   |           |          |     |           |





207.65

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Bavview Center, LLC**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 9/1/1991  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1983/01   |
| Indexed Asset Value    | 4,813,417 |
| FRVS Base Asset:       | 2,863,939 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.029170  |
|                        |           |

| Mortgage In:           | Mortgage Information |          |  |  |  |
|------------------------|----------------------|----------|--|--|--|
| Amount: 2,526,316.00   |                      |          |  |  |  |
| Type: Variable [3]     |                      |          |  |  |  |
| < 60% of Base:         | False                |          |  |  |  |
| Interest Rate:         | 7.1087               | <b>%</b> |  |  |  |
| Chase Rate:            | 4.2500               | <b>%</b> |  |  |  |
| Amortization Rate:     | 6.2500               | <b>%</b> |  |  |  |
| Interest Only:         | False                |          |  |  |  |
| Yearly Payment: 337,75 |                      | 753      |  |  |  |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |  |  |
|-----------------|------------------------------|----------|--|--|--|--|
|                 | Total Amount                 | Per Diem |  |  |  |  |
| 80% Capital(1): | 3,850,734                    | 8.5681   |  |  |  |  |
| 20% ROE(2):     | 962,683                      | 0.7124   |  |  |  |  |
| Insurance Cost( | 3): <b>51,039</b>            | 1.3990   |  |  |  |  |
| Taxes Cost(3):  | 44,871                       | 1.2299   |  |  |  |  |
| Home Office(3)  | 33,580                       | 0.9205   |  |  |  |  |
| Replacement(38  | <b>§</b> 4): <b>27,492</b>   | 0.0000   |  |  |  |  |
| Total FRVS P    | D:                           | 12.8299  |  |  |  |  |

- (1) 80% Capital (\$3,850,734) amortized at 6.2500% for 20 years Principal & Interest of \$337,753 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.5681
- (2) 20% ROE (\$962,683) times the ROE factor ( 0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7124
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Ì | Per Bed Standard Det | ermination | Used Per Bed Standard:          | 28,500    | - |
|---|----------------------|------------|---------------------------------|-----------|---|
|   | Comparison Date:     | 10/1/1985  | Current RS PBS:                 | 49,593    |   |
|   | Comparison Bed       | 120        | <b>Effective PBS Limitation</b> | 3,420,000 |   |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 42.5483   | 42.5483   | 3.1075                     | 39.4408                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 86.8665<br>52.8413<br>13.6500<br>0.0000<br>0.0000 | 86.8665<br>52.8413<br>12.8299<br>0.0000<br>0.0000 | 6.3443<br>3.8593<br>0.9370 | 80.5222<br>48.9820<br>11.8929 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.1224<br>\$8.6851         |  |
| Totals   | 195.9061  | 195.0860  | 14.2481                    | 207.6454                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





211.28

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### 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]

| Type of Ownership: Till acc I of pro | nt [1] CITO W Status Basea o | ii tiiis Cost Report: 110 Change | <u>- 1</u> |
|--------------------------------------|------------------------------|----------------------------------|------------|
| Provider Information                 | Cost Report (CR)             | Patient Days                     | Rating     |
|                                      |                              |                                  |            |

| Provider Information           | Cost Report (CR)           | Patient Days                 | Ratings Days                   |  |  |
|--------------------------------|----------------------------|------------------------------|--------------------------------|--|--|
| 2810 Ruleme Street             | 01/01/2009-12/31/2009      | Number of Beds: 138          | Superior: 0                    |  |  |
| Eustis FL 32726                | Days In CR 365             | Maximum: 50,3                | 370 Standard: 184              |  |  |
| County: Lake[35]               | First Used: <b>2011/01</b> | Max Annualized: 50,3         |                                |  |  |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>  | Total Patient: 44,1          | 168 Total: 184                 |  |  |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 11,0               | 1074 Inflation                 |  |  |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: 26,1               | 174 FY Index: 1.1938780        |  |  |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 59.2601                      | 0%   Semester Index: 1.2608680 |  |  |
| Operating Ex > 18 months [1]   | Occupancy:                 | 87.6871                      |                                |  |  |
| Open Date: 5/1/1981            | Statewide Low Occupan      | cy Threshold: <b>79.3144</b> | 0% Target: 1.0162055           |  |  |
| Acquired Date: 5/1/1981        | Medicaid Low Occupand      | cy Threshold: <b>41.9406</b> | 0% DC FY Index: 1.1595000      |  |  |
| Entered Medicaid 5/1/1981      | Low Occupancy Adjustr      | nent Factor: 110.5563        | 6% DC Sem Index: 1.1975000     |  |  |
| Med # Active Date: 5/1/2003    | Weighted Low Occ Adju      | stment Factor: 100.0000      | 0% DC Inflation: 1.0327727     |  |  |
| Previous Med # <b>213241</b>   |                            |                              | 1,002                          |  |  |
|                                |                            |                              | PS Target: 1.0231507           |  |  |
| Pata Calculations              |                            |                              |                                |  |  |

| Rate | Cal | lcu | lations |  |
|------|-----|-----|---------|--|
|------|-----|-----|---------|--|

|       |   |                 | Rate Calculations   |                     |          |        |           |
|-------|---|-----------------|---------------------|---------------------|----------|--------|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE    | Totals    |
| 1     | Total Cost                                | 1,070,968       | 2,246,357           | 1,386,330           | 541,017  | 17,847 | 5,262,519 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |        |           |
| 2     | Cost Per Diem                             | 40.9172         | 85.8240             | 52.9659             | 20.6700  | 0.6819 | 201.0590  |
| 3     | Cost Per Diem Inflated                    | 43.2131         | 88.6367             | 55.9379             |          |        |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |        |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 43.2131         | 88.6367             | 55.9379             | 20.6700  | 0.6819 | 209.1396  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |        |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |        |           |
| 6     | Prior Semester: Provider Target Base      | 42.2043         |                     | 55.3136             |          |        |           |
| 7     | Provider Target Rate                      | 43.1814         |                     | 56.5941             |          |        |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |        |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |        |           |
| 8     | Cost Based Class Ceilings                 | 47.7573         | 95.2206             | 58.5089             | 13.6500  |        |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463         |                     | 53.4956             |          |        |           |
| 10    | Target Rate Class Ceiling                 | 45.9795         |                     | 54.3625             |          |        |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |        |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |        |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 43.1814         | 88.6367             | 54.3625             | 13.6500  | 0.6819 | 200.5125  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 0.9234              | 0.5663              |          |        |           |
| 14    | Prospective Per Diem 11                   | 43.1814         | 89.5601             | 54.9288             | 13.6500  | 0.6819 | 202.0022  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |        |           |





211.28

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| Ruleme    | Center. | LL | $\mathbf{C}$ |
|-----------|---------|----|--------------|
| IXUICIIIC | CHILLIA |    | •            |

**FRVS** 

FRVS Status as of this Semester:

Not on FRV [1]

| Began FRVS:            |           |
|------------------------|-----------|
| Year of Phase-In/Full: |           |
| RS to Start Calcs:     | 1981/01   |
| Indexed Asset Value    | 3,992,878 |
| FRVS Base Asset:       | 1,464,156 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.029170  |
|                        |           |

| 3.6                        | c .:                |          |  |
|----------------------------|---------------------|----------|--|
| Mortgage In:               | formation           |          |  |
| Amount: <b>889,000.0</b> 0 |                     |          |  |
| Type:                      | Fixed [2]           |          |  |
| < 60% of Base:             | False               |          |  |
| Interest Rate:             | 9.0000              | <b>%</b> |  |
| Chase Rate:                | 13.0000             | <b>%</b> |  |
| Amortization Rate:         | 9.0000              | <b>%</b> |  |
| Interest Only:             | False               |          |  |
| Yearly Payment:            | ent: <b>344,880</b> |          |  |

| Calculation of FRVS Per Diem |                  |          |  |  |
|------------------------------|------------------|----------|--|--|
| Calculation                  | of FRVS Per      | Diem     |  |  |
| To                           | otal Amount      | Per Diem |  |  |
| 80% Capital(1):              | 3,194,302        | 7.6077   |  |  |
| 20% ROE(2):                  | 798,576          | 0.5139   |  |  |
| Insurance Cost(3):           | 58,694           | 1.3289   |  |  |
| Taxes Cost(3):               | 63,297           | 1.4331   |  |  |
| Home Office(3):              | 42,185           | 0.9551   |  |  |
| Replacement(3&4)             | ): <b>83,461</b> | 0.0000   |  |  |
| Total FRVS PD:               |                  | 11.8387  |  |  |

- (1) 80% Capital (\$3,194,302) amortized at 9.0000% for 20 years Principal & Interest of \$344,880 divided by annual available days (50,370) divided by Occup. Adj. (0.9000) = \$7.6077
- (2) 20% ROE (\$798,576) times the ROE factor (0.029170) divided by annual available days (50,370) divided by Occup. Adj. (0.9000) = \$0.5139
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 135         | Effective PBS Limitation | 3,847,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |   |  |  |  |  |
|--|--|--|---|--|--|--|--|
| Components Cost FRVS MTA* Final Component                          |  |  |   |  |  |  |  |
| Operating  | 43.1814  | 43.1814  | 3.1538  | 40.0276  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 89.5601<br>54.9288<br>13.6500<br>0.6819<br>-0.4305 | 89.5601<br>54.9288<br>11.8387<br>0.4305<br>-0.4305 | 6.5410<br>4.0117<br>0.9969<br>0.0498<br>-0.0314 | 83.0191<br>50.9171<br>12.6531<br>0.6321<br>-0.3991 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |  |   | \$15.7423<br>\$8.6851                              |  |  |  |
| Totals   | 201.5717   | 199.5090   | 14.7218   | 211.2773   |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



NAME OF THE PARTY 
# Florida Agency For Health Care Administration

210.16

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

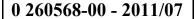
#### **Tierra Pines Center, LLC**

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]

| Type of Ownership. I fivate For pro | iii [1] CiiOw Status Daseu ( | on this Cost Report | . No Change 1 |                 |            |
|-------------------------------------|------------------------------|---------------------|---------------|-----------------|------------|
| Provider Information                | Cost Report (CR)             | Patient D           | Days          | Ratings         | Days       |
| 7380 Ulmerton Road                  | 01/01/2009-12/31/2009        | Number of Beds:     | 120           | Superior:       | 0          |
| Largo FL 33771                      | Days In CR 365               | Maximum:            | 43,800        | Standard:       | 184        |
| County: Pinellas[52]                | First Used: <b>2010/07</b>   | Max Annualized:     | 43,800        | Conditional:    | 0          |
| Region: Central[3] Area: 5          | Last Used: <b>2011/07</b>    | Total Patient:      | 39,848        | Total:          | 184        |
| Control Private For profit [1]      | Unaudited [3]                | Medicare:           | 2,945         | Inflat          | ion        |
| Current Class Central Large [6]     | Initial CR? False            | Medicaid:           | 33,814        | FY Index:       | 1.19387802 |
| Class at 1/94: North Large [2]      | Medicaid Utilization         |                     | 84.85746%     | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]        | Occupancy:                   |                     | 90.97717%     | Cost:           | 1.05611124 |
| Open Date: 9/1/1979                 | Statewide Low Occupan        | cy Threshold:       | 79.31440%     | Target:         | 1.01620550 |
| Acquired Date: 9/1/1979             | Medicaid Low Occupand        | cy Threshold:       | 41.94060%     | DC FY Index:    | 1.15950000 |
| Entered Medicaid 11/1/1981          | Low Occupancy Adjustr        | ment Factor: 1      | 14.70448%     | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 5/1/2003         | Weighted Low Occ Adju        | ustment Factor: 1   | 00.00000%     | DC Inflation:   | 1.03277275 |
| Previous Med # 213306               |                              |                     |               |                 |            |
|                                     |                              |                     |               | PS Target:      | 1.02315072 |

|       | 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             | 27.8000  |     | 203.1296  |
| 3     | Cost Per Diem Inflated                    | 41.8536          | 89.2548             | 52.0422             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 41.8536          | 89.2548             | 52.0422             | 27.8000  |     | 210.9506  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 44.5903          |                     | 49.1775             |          |     |           |
| 7     | Provider Target Rate                      | 45.6226          |                     | 50.3160             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 41.8536          | 89.2548             | 50.3160             | 13.6500  |     | 195.0744  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 3.5001              | 1.9731              |          |     |           |
| 14    | Prospective Per Diem 11                   | 41.8536          | 92.7549             | 52.2891             | 13.6500  |     | 200.5476  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





210.16

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Tierra Pines Center, LLC**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 7/24/1996 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1979/07   |
| Indexed Asset Value  | 3,267,782 |
| FRVS Base Asset:     | 1,907,752 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029170  |
|                      |           |

| Mortgage Information |              |  |  |  |  |
|----------------------|--------------|--|--|--|--|
| Wildingage III.      |              |  |  |  |  |
| Amount:              | 1,595,285.00 |  |  |  |  |
| Type:                | Variable [3] |  |  |  |  |
| < 60% of Base:       | False        |  |  |  |  |
| Interest Rate:       | 7.1087 %     |  |  |  |  |
| Chase Rate:          | 4.2500 %     |  |  |  |  |
| Amortization Rate:   | 6.2500 %     |  |  |  |  |
| Interest Only:       | False        |  |  |  |  |
| Yearly Payment:      | 229,297      |  |  |  |  |
|                      |              |  |  |  |  |

| Calculati       | on of FRVS Per             | Diem     |
|-----------------|----------------------------|----------|
|                 | Total Amount               | Per Diem |
| 80% Capital(1): | 2,614,226                  | 5.8168   |
| 20% ROE(2):     | 653,556                    | 0.4836   |
| Insurance Cost( | 3): <b>48,531</b>          | 1.2179   |
| Taxes Cost(3):  | 43,795                     | 1.0991   |
| Home Office(3)  | 33,503                     | 0.8408   |
| Replacement(38  | <b>§</b> 4): <b>54,016</b> | 0.0000   |
| Total FRVS Pl   | D:                         | 9.4582   |

- (1) 80% Capital (\$2,614,226) amortized at 6.2500% for 20 years Principal & Interest of \$229,297 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.8168
- (2) 20% ROE (\$653,556) times the ROE factor (0.029170) divided by annual available days (43,800) 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:   | 28,500    |  |
|--------------------------------|-----------|--------------------------|-----------|--|
| Comparison Date:               | 10/1/1985 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 120       | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS   |  |  |   |   |  |  |
|---|--|--|---|---|--|--|
| Components Cost FRVS MTA* Final Component         |  |  |   |   |  |  |
| 41.8536   | 41.8536  | 3.0568   | 38.7968   |   |  |  |
| 92.7549<br>52.2891<br>13.6500<br>0.0000<br>0.0000 | 92.7549<br>52.2891<br>9.4582<br>0.0000<br>0.0000           | 6.7744<br>3.8190<br>0.6908   | 85.9805<br>48.4701<br>8.7674  |   |  |  |
| 200 5476  | 104 2550   | 14 2410  | \$19.4572<br>\$8.6851   |   |  |  |
|   | Cost<br>41.8536<br>92.7549<br>52.2891<br>13.6500<br>0.0000 | Cost         FRVS           41.8536         41.8536           92.7549         92.7549           52.2891         52.2891           13.6500         9.4582           0.0000         0.0000           0.0000         0.0000 | Cost         FRVS         MTA*           41.8536         41.8536         3.0568           92.7549         92.7549         6.7744           52.2891         52.2891         3.8190           13.6500         9.4582         0.6908           0.0000         0.0000         0.0000           0.0000         0.0000         0.0000 | Cost         FRVS         MTA*         Final Component           41.8536         41.8536         3.0568         38.7968           92.7549         92.7549         6.7744         85.9805           52.2891         52.2891         3.8190         48.4701           13.6500         9.4582         0.6908         8.7674           0.0000         0.0000         0.0000         \$19.4572           \$8.6851         \$8.6851 |  |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|



THE STATE OF THE S

### Florida Agency For Health Care Administration

213.26

**PS** Target:

1.02315072

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Highlands Lake Center, LLC

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

| Provider Information            | Cost Report (CR)           | Patient Days                      | Ratings Days            |      |
|---------------------------------|----------------------------|-----------------------------------|-------------------------|------|
| 4240 Lakeland Highlands Roa     | 01/01/2010-12/31/2010      | Number of Beds: 179               | Superior: 0             |      |
| Lakeland FL 33813               | Days In CR 365             | Maximum: <b>65,335</b>            | Standard: 184           |      |
| County: Polk[53]                | First Used: <b>2011/07</b> | Max Annualized: 65,335            | Conditional: 0          |      |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient: 62,648             | Total: 184              |      |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>17,832</b>           | Inflation               |      |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>37,340</b>           | FY Index: 1.22078       | 8676 |
| Class at 1/94: South Large [4]  | Medicaid Utilization       | 59.60286%                         | Semester Index: 1.26086 | 6800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 95.88735%                         | Cost: 1.03283           |      |
| Open Date: 8/31/1988            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target: 1.01620         |      |
| Acquired Date: 8/31/1988        | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index: 1.17400    |      |
| Entered Medicaid 9/29/1988      | Low Occupancy Adjustr      | ment Factor: <b>120.89527%</b>    | DC Sem Index: 1.19750   |      |
| Med # Active Date: 5/1/2003     | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | 2027.00                 |      |
| Previous Med # <b>213128</b>    |                            |                                   | DC Inflation: 1.02001   | 1/04 |

|       | Rate Calculations   |           |           |           |           |     |           |
|-------|---|-----------|-----------|-----------|-----------|-----|-----------|
| Item  | Description   | Operating | Direct    | InDirect  | Property  | ROE | Totals    |
| 1     | Total Cost  | 1,372,117 | 3,445,115 | 2,156,379 | 1,116,466 | 0   | 8,090,077 |
| 1a    | Audit Adjustments   |           |           |           |           |     |           |
| 2     | Cost Per Diem   | 36.7466   | 92.2634   | 57.7498   | 29.9000   |     | 216.6598  |
| 3     | Cost Per Diem Inflated  | 37.9531   | 94.1102   | 59.6459   |           |     |           |
| 4     | Low Occupancy Adjustment  |           |           |           |           |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 37.9531   | 94.1102   | 59.6459   | 29.9000   |     | 221.6092  |
| 5a    | Interim Adjustment  |           |           |           |           |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |           |           |     |           |
| 6     | Prior Semester: Provider Target Base  | 67.9908   |           | 57.0555   |           |     |           |
| 7     | Provider Target Rate  | 69.5648   |           | 58.3764   |           |     |           |
| 7a    | Interim Adjustment  |           |           |           |           |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |           |     |           |
| 8     | Cost Based Class Ceilings   | 49.6383   | 96.2960   | 61.3044   | 13.6500   |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 47.7921   |           | 55.1439   |           |     |           |
| 10    | Target Rate Class Ceiling   | 48.5666   |           | 56.0375   |           |     |           |
| 10a   | New Provider Target Limitation  |           |           |           |           |     |           |
| 10b   | Base for line 10a   |           |           |           |           |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 37.9531   | 94.1102   | 56.0375   | 13.6500   |     | 201.7508  |
| 12/13 | Medicaid Adjustment Rate  |           | 1.0167    | 0.6054    |           |     |           |
| 14    | Prospective Per Diem 11   | 37.9531   | 95.1269   | 56.6429   | 13.6500   |     | 203.3729  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |           |     |           |





213.26

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Highlands Lake Center, LLC

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:         | 9/29/1988          |
|---------------------|--------------------|
| Year of Phase-In/ F | ull:               |
| RS to Start Calcs:  | 1988/07            |
| Indexed Asset Valu  | e <b>8,086,321</b> |
| FRVS Base Asset:    | 3,559,440          |
| Occup Adj Factor:   | 0.9000             |
| ROE Factor          | 0.027600           |
|                     |                    |

| N                            |              |  |  |  |  |
|------------------------------|--------------|--|--|--|--|
| Mortgage In                  | tormation    |  |  |  |  |
| Amount: <b>4,105,263.0</b> 0 |              |  |  |  |  |
| Type:                        | Variable [3] |  |  |  |  |
| < 60% of Base:               | False        |  |  |  |  |
| Interest Rate:               | 7.1087 %     |  |  |  |  |
| Chase Rate:                  | 4.2500 %     |  |  |  |  |
| Amortization Rate:           | 6.2500 %     |  |  |  |  |
| Interest Only:               | False        |  |  |  |  |
| Yearly Payment:              | 567,410      |  |  |  |  |

| Calculation of FRVS Per Diem |                            |          |  |  |
|------------------------------|----------------------------|----------|--|--|
|                              | Total Amount               | Per Diem |  |  |
| 80% Capital(1):              | 6,469,057                  | 9.6496   |  |  |
| 20% ROE(2):                  | 1,617,264                  | 0.7591   |  |  |
| Insurance Cost(              | 3): <b>89,930</b>          | 1.4355   |  |  |
| Taxes Cost(3):               | 87,681                     | 1.3996   |  |  |
| Home Office(3)               | 94,582                     | 1.5097   |  |  |
| Replacement(38               | <b>§</b> 4): <b>94,688</b> | 0.0000   |  |  |
| Total FRVS P                 | D:                         | 14.7535  |  |  |

- (1) 80% Capital (\$6,469,057) amortized at 6.2500% for 20 years Principal & Interest of \$567,410 divided by annual available days (65,335) divided by Occup. Adj. (0.9000) = \$9.6496
- (2) 20% ROE (\$1,617,264) times the ROE factor (0.027600) divided by annual available days (65,335) divided by Occup. Adj. (0.9000) = \$0.7591
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 29,662    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1988   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 3,559,440 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |  |
|--|---|---|----------------------------|-----------------------------------|--|--|
| Components   | Cost FRVS MTA* Final Component                    |   |                            |                                   |  |  |
| Operating  | 37.9531   | 37.9531   | 2.7719                     | 35.1812                           |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 95.1269<br>56.6429<br>13.6500<br>0.0000<br>0.0000 | 95.1269<br>56.6429<br>14.7535<br>0.0000<br>0.0000 | 6.9476<br>4.1369<br>1.0775 | 88.1793<br>52.5060<br>13.6760     |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 203.3729  | 204,4764  | 14.9339                    | \$15.0298<br>\$8.6851<br>213.2574 |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





216.40

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### 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]

| Type of Ownership. I fivate For pro | nt [1] CHOW Status baseu ( | in this cost report | . 110 Change | 1               |            |
|-------------------------------------|----------------------------|---------------------|--------------|-----------------|------------|
| Provider Information                | Cost Report (CR)           | Patient I           | Days         | Ratings         | Days       |
| 170 N. Center Street                | 01/01/2010-12/31/2010      | Number of Beds:     | 120          | Superior:       | 0          |
| Ormond Beach FL 32074               | Days In CR 365             | Maximum:            | 43,800       | Standard:       | 184        |
| County: Volusia[64]                 | First Used: <b>2011/07</b> | Max Annualized:     | 43,800       | Conditional:    | 0          |
| Region: North [1] Area: 4           | Last Used: <b>2011/07</b>  | Total Patient:      | 40,155       | Total:          | 184        |
| Control Private For profit [1]      | Unaudited [3]              | Medicare:           | 8,545        | Inflat          | ion        |
| Current Class North Large [2]       | Initial CR? False          | Medicaid:           | 25,392       | FY Index:       | 1.22078676 |
| Class at 1/94: North Large [2]      | Medicaid Utilization       |                     | 63.23496%    | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]        | Occupancy:                 |                     | 91.67808%    | Cost:           | 1.03283230 |
| Open Date: 7/1/1987                 | Statewide Low Occupan      | cy Threshold:       | 79.31440%    | Target:         | 1.01620550 |
| Acquired Date: 7/1/1987             | Medicaid Low Occupand      | cy Threshold:       | 41.94060%    | DC FY Index:    | 1.17400000 |
| Entered Medicaid 11/1/1987          | Low Occupancy Adjustr      | nent Factor: 1      | 15.58820%    | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 5/1/2003         | Weighted Low Occ Adju      | ustment Factor: 1   | 00.00000%    | DC Inflation:   | 1.02001704 |
| Previous Med # <b>209929</b>        |                            |                     |              |                 |            |
|                                     |                            |                     |              | PS Target:      | 1.02315072 |

|       |   | J         | Rate Calculations |           | <b>'</b> |     |           |
|-------|---|-----------|-------------------|-----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct            | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,000,436 | 2,332,151         | 1,325,095 | 787,660  | 0   | 5,445,342 |
| 1a    | Audit Adjustments                         |           |                   |           |          |     |           |
| 2     | Cost Per Diem                             | 39.3997   | 91.8459           | 52.1855   | 31.0200  |     | 214.4511  |
| 3     | Cost Per Diem Inflated                    | 40.6933   | 93.6844           | 53.8989   |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |                   |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 40.6933   | 93.6844           | 53.8989   | 31.0200  |     | 219.2966  |
| 5a    | Interim Adjustment                        |           |                   |           |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |                   |           |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 44.7472   |                   | 54.2390   |          |     |           |
| 7     | Provider Target Rate                      | 45.7831   |                   | 55.4947   |          |     |           |
| 7a    | Interim Adjustment                        |           |                   |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |                   |           |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573   | 95.2206           | 58.5089   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463   |                   | 53.4956   |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795   |                   | 54.3625   |          |     |           |
| 10a   | New Provider Target Limitation            |           |                   |           |          |     |           |
| 10b   | Base for line 10a                         |           |                   |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 40.6933   | 93.6844           | 53.8989   | 13.6500  |     | 201.9266  |
| 12/13 | Medicaid Adjustment Rate                  |           | 1.3949            | 0.8025    |          |     |           |
| 14    | Prospective Per Diem 11                   | 40.6933   | 95.0793           | 54.7014   | 13.6500  |     | 204.1240  |
| 15    | 11 1 10 4 11 10 7/1/2002                  |           |                   |           |          |     |           |





216.40

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Coquina Center, LLC

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 11/1/1987 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1987/07   |
| Indexed Asset Value   | 5,951,160 |
| FRVS Base Asset:      | 1,751,700 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027600  |
|                       |           |

| Mortgage Information |             |          |  |  |  |
|----------------------|-------------|----------|--|--|--|
| Amount:              | 1,464,793   | 3.00     |  |  |  |
| Type:                | Variable [3 | ]        |  |  |  |
| < 60% of Base:       | False       |          |  |  |  |
| Interest Rate:       | 7.1087      | <b>%</b> |  |  |  |
| Chase Rate:          | 4.2500      | <b>%</b> |  |  |  |
| Amortization Rate:   | 6.2500      | <b>%</b> |  |  |  |
| Interest Only:       | False       |          |  |  |  |
| Yearly Payment:      | 417,588     |          |  |  |  |

| Calculation of FRVS Per Diem |                   |          |  |  |  |
|------------------------------|-------------------|----------|--|--|--|
| Т                            | otal Amount       | Per Diem |  |  |  |
| 80% Capital(1):              | 4,760,928         | 10.5933  |  |  |  |
| 20% ROE(2):                  | 1,190,232         | 0.8333   |  |  |  |
| Insurance Cost(3)            | 59,413            | 1.4796   |  |  |  |
| Taxes Cost(3):               | 55,951            | 1.3934   |  |  |  |
| Home Office(3):              | 58,811            | 1.4646   |  |  |  |
| Replacement(3&4              | 4): <b>66,431</b> | 0.0000   |  |  |  |
| Total FRVS PD                | •                 | 15.7642  |  |  |  |

- (1) 80% Capital (\$4,760,928) amortized at 6.2500% for 20 years Principal & Interest of \$417,588 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.5933
- (2) 20% ROE (\$1,190,232) times the ROE factor (0.027600) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8333
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Der | termination | Used Per Bed Standard:   | 29,195    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1987    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60          | Effective PBS Limitation | 1,751,700 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |  |
| Operating  | 40.6933   | 40.6933   | 2.9720                     | 37.7213                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 95.0793<br>54.7014<br>13.6500<br>0.0000<br>0.0000 | 95.0793<br>54.7014<br>15.7642<br>0.0000<br>0.0000 | 6.9441<br>3.9951<br>1.1513 | 88.1352<br>50.7063<br>14.6129 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 204 1240  | 207 2202  | 15.005                     | \$16.5391<br>\$8.6851         |  |  |
| Totals   | 204.1240  | 206.2382  | 15.0625                    | 216.3999                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



209.22

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Island Lake Center, LLC

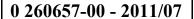
Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership: Private For prof | ofit [1] CHOW Status based on | <u>  this Cost Report: No Change[1]</u> |
|-------------------------------------|-------------------------------|---|
|                                     |                               |   |

| Provider Information            | Cost Report (CR)           | Patient Days        | S       | Ratings         | Days       |
|---------------------------------|----------------------------|---------------------|---------|-----------------|------------|
| 155 Landover Place              | 01/01/2010-12/31/2010      | Number of Beds:     | 120     | Superior:       | 0          |
| Longwood FL 32750               | Days In CR 365             | Maximum:            | 43,800  | Standard:       | 184        |
| County: Seminole[59]            | First Used: <b>2011/07</b> | Max Annualized:     | 43,800  | Conditional:    | 0          |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient:      | 41,541  | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare:           | 6,255   | Inflati         | on         |
| Current Class Central Large [6] | Initial CR? False          | Medicaid:           | 25,018  | FY Index:       | 1.22078676 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 60                  | .22484% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 94.                 | .84246% | Cost:           | 1.03283230 |
| Open Date: 3/10/1989            | Statewide Low Occupan      | cy Threshold: 79.   | .31440% | Target:         | 1.01620550 |
| Acquired Date: 3/10/1989        | Medicaid Low Occupand      | cy Threshold: 41.   | .94060% | DC FY Index:    | 1.17400000 |
| Entered Medicaid 4/10/1989      | Low Occupancy Adjustr      | ment Factor: 119    | .57786% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 5/1/2003     | Weighted Low Occ Adju      | ustment Factor: 100 | .00000% | DC Inflation:   | 1.02001704 |
| Previous Med # 200573           |                            |                     |         |                 |            |
|                                 | D. C. C.                   | laulations          |         | PS Target:      | 1.02315072 |

|  | Rate | Cal | lcu. | lations |  |
|--|------|-----|------|---------|--|
|--|------|-----|------|---------|--|

| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| 1     | Total Cost                                | 989,056          | 2,164,760           | 1,261,833           | 736,030  | 0   | 5,151,679 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 39.5338          | 86.5281             | 50.4370             | 29.4200  |     | 205.9189  |
| 3     | Cost Per Diem Inflated                    | 40.8318          | 88.2601             | 52.0930             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 40.8318          | 88.2601             | 52.0930             | 29.4200  |     | 210.6049  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 40.3736          |                     | 52.0945             |          |     |           |
| 7     | Provider Target Rate                      | 41.3083          |                     | 53.3005             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 40.8318          | 88.2601             | 52.0930             | 13.6500  |     | 194.8349  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.0153              | 0.5992              |          |     |           |
| 14    | Prospective Per Diem 11                   | 40.8318          | 89.2754             | 52.6922             | 13.6500  |     | 196.4494  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





209.22

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Island Lake Center, LLC

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 4/10/1989 |
|----------------------|-----------|
| Year of Phase-In/ Fu | d1:       |
| RS to Start Calcs:   | 1989/01   |
| Indexed Asset Value  | 5,419,411 |
| FRVS Base Asset:     | 3,527,874 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027600  |
|                      |           |

| Mortgage Int       | formation    |  |  |
|--------------------|--------------|--|--|
| Amount:            | 2,949,390.00 |  |  |
| Type:              | Variable [3] |  |  |
| < 60% of Base:     | False        |  |  |
| Interest Rate:     | 7.1087 %     |  |  |
| Chase Rate:        | 4.2500 %     |  |  |
| Amortization Rate: | 6.2500 %     |  |  |
| Interest Only:     | False        |  |  |
| Yearly Payment:    | 380,275      |  |  |
|                    |              |  |  |

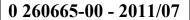
| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
|                              | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 4,335,529 | 9.6468   |  |  |  |
| 20% ROE(2):                  | 1,083,882 | 0.7589   |  |  |  |
| Insurance Cost(3):           | 47,299    | 1.1386   |  |  |  |
| Taxes Cost(3):               | 56,589    | 1.3622   |  |  |  |
| Home Office(3):              | 57,021    | 1.3726   |  |  |  |
| Replacement(3&4):            | 75,229    | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 14.2791  |  |  |  |

- (1) 80% Capital (\$4,335,529) amortized at 6.2500% for 20 years Principal & Interest of \$380,275 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.6468
- (2) 20% ROE (\$1,083,882) times the ROE factor (0.027600) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7589
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 29,646    |
|---------------------|-------------|--------------------------|-----------|
| Comparison Date:    | 7/1/1988    | Current RS PBS:          | 49,593    |
| Comparison Bed      | 119         | Effective PBS Limitation | 3,527,874 |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |  |  |
| Operating  | 40.8318   | 40.8318   | 2.9822                     | 37.8496                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 89.2754<br>52.6922<br>13.6500<br>0.0000<br>0.0000 | 89.2754<br>52.6922<br>14.2791<br>0.0000<br>0.0000 | 6.5203<br>3.8484<br>1.0429 | 82.7551<br>48.8438<br>13.2362 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.8464<br>\$8.6851         |  |  |  |
| Totals   | 196.4494  | 197.0785  | 14.3938                    | 209.2162                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



NAME OF THE PARTY 
## Florida Agency For Health Care Administration

214.62

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

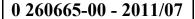
#### **Indian River Center LLC**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership: P | rivate For profi | t [1] | CHOW Status based on this | s Cost Report: No Change[1] |  |
|----------------------|------------------|-------|---------------------------|-----------------------------|--|
|                      |                  |       |                           |                             |  |

| 1 ype o | of Ownership: Private For pro   | ուլոյ շու                                      | w Status       | baseu (    | n this Co  | st Kepor   | i: 140 t      | _nange[1   |            |              |            |
|---------|---------------------------------|--|----------------|------------|------------|------------|---------------|------------|------------|--------------|------------|
|         | Provider Information            | Cost R   | eport (CR      | .)         |            | Patient l  | Days          |            |            | Ratings 1    | Days       |
| 7201    | Greensboro Drive                | 01/01/200                                      | 9-12/31/       | 2009       | Number     | of Beds:   | 17            | 9          |            | Superior:    | 0          |
|         | t Melbourne FL 32904            | Days In CR                                     |                | 365        | Maximu     | m:         |               | 65,335     |            | Standard:    | 184        |
|         | y: Brevard[5]                   | First Used:                                    | 2010           | <b>/07</b> | Max An     | nualized:  | (             | 65,335     |            | Conditional: | 0          |
| Regio   | n: Central[3] Area: 7           | Last Used:                                     | 2011           | <b>/07</b> | Total Pa   | tient:     | (             | 63,389     |            | Total:       | 184        |
| Contro  | ol Private For profit [1]       | Unaudited                                      | [3]            |            | Medicar    | e:         |               | 4,942      |            | Inflati      | on         |
| Curre   | nt Class Central Large [6]      | Initial CR?                                    | False          |            | Medicai    | 1:         | 4             | 45,366     | FY I       | Index:       | 1.19387802 |
| Class   | at 1/94: <b>North Large [2]</b> | Medica   | aid Utiliza    | ition      |            |            | 71.50         | 6762%      | Sem        | ester Index: | 1.26086800 |
| Opera   | ting Ex $> 18$ months [1]       | Occupa   | Occupancy: 97. |            | 97.02      | 2150%      |               |            | 1.05611124 |              |            |
| Open    | Date: <b>7/1/1989</b>           | Statew   | ide Low (      | Occupan    | cy Thresh  | old:       | <b>79.3</b> 1 | 1440%      | Targ       |              | 1.01620550 |
| Acqui   | red Date: <b>7/1/1989</b>       | Medica   | aid Low C      | Occupan    | cy Thresh  | old:       | 41.94         | 4060%      | _          | FY Index:    | 1.15950000 |
| Entere  | ed Medicaid <b>8/1/1989</b>     | Low Occupancy Adjustment Factor: 122.32521%    |                |            |            | Sem Index: | 1.19750000    |            |            |              |            |
| Med #   | 4 Active Date: 5/1/2003         | Weighted Low Occ Adjustment Factor: 100.00000% |                |            |            |            | Inflation:    |            |            |              |            |
| Previo  | ous Med # <b>201138</b>         | ,  |                |            |            |            |               | 1.03277275 |            |              |            |
|         |                                 |  |                |            |            | PS 1       | Γarget:       | 1.02315072 |            |              |            |
|         |                                 |  | -              | Rate Cal   | lculations |            |               |            |            |              |            |
| Item    | Description                     | Ope  | erating        | Di         | rect       | InDire     | ect           | Propert    | у          | ROE          | Totals     |
| 1       | Total Cost                      | 1,7  | 60,332         | 4,0        | 94,889     | 2,219,2    | 260           | 1,232,1    | 41         | 0            | 9,306,622  |

|       | 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             | 27.1600   |     | 205.1453  |
| 3     | Cost Per Diem Inflated                    | 40.9802         | 93.2216             | 51.6639             |           |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |           |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 40.9802         | 93.2216             | 51.6639             | 27.1600   |     | 213.0257  |
| 5a    | Interim Adjustment                        |                 |                     |                     |           |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |           |     |           |
| 6     | Prior Semester: Provider Target Base      | 38.3367         |                     | 50.6962             |           |     |           |
| 7     | Provider Target Rate                      | 39.2242         |                     | 51.8699             |           |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |           |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |           |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383         | 96.2960             | 61.3044             | 13.6500   |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921         |                     | 55.1439             |           |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666         |                     | 56.0375             |           |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |           |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |           |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 39.2242         | 93.2216             | 51.6639             | 13.6500   |     | 197.7597  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 2.2619              | 1.2536              |           |     |           |
| 14    | Prospective Per Diem 11                   | 39.2242         | 95.4835             | 52.9175             | 13.6500   |     | 201.2752  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002    |     |           |





214.62

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Indian River Center LLC**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 8/29/1989 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1989/07   |
| Indexed Asset Value  | 8,022,828 |
| FRVS Base Asset:     | 3,578,520 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029170  |
|                      |           |

| Mortgage Information |              |          |  |  |  |
|----------------------|--------------|----------|--|--|--|
| Widitgage III        | iomation     |          |  |  |  |
| Amount:              | 2,992,402    | 2.00     |  |  |  |
| Type:                | Variable [3] |          |  |  |  |
| < 60% of Base:       | False        |          |  |  |  |
| Interest Rate:       | 7.1087       | <b>%</b> |  |  |  |
| Chase Rate:          | 4.2500       | <b>%</b> |  |  |  |
| Amortization Rate:   | 6.2500       | <b>%</b> |  |  |  |
| Interest Only:       | False        |          |  |  |  |
| Yearly Payment:      | 562,9        | 55       |  |  |  |

| Calculation of FRVS Per Diem |                      |          |  |  |  |  |
|------------------------------|----------------------|----------|--|--|--|--|
|                              | Total Amount         | Per Diem |  |  |  |  |
| 80% Capital(1):              | 6,418,262            | 9.5738   |  |  |  |  |
| 20% ROE(2):                  | 1,604,566            | 0.7960   |  |  |  |  |
| Insurance Cost(3             | 3): <b>72,392</b>    | 1.1420   |  |  |  |  |
| Taxes Cost(3):               | 78,339               | 1.2358   |  |  |  |  |
| Home Office(3):              | 56,512               | 0.8915   |  |  |  |  |
| Replacement(3&               | (24): <b>182,229</b> | 0.0000   |  |  |  |  |
| Total FRVS PI                | ):                   | 13.6391  |  |  |  |  |

- (1) 80% Capital (\$6,418,262) amortized at 6.2500% for 20 years Principal & Interest of \$562,955 divided by annual available days (65,335) divided by Occup. Adj. (0.9000) = \$9.5738
- (2) 20% ROE (\$1,604,566) times the ROE factor (0.029170) divided by annual available days (65,335) divided by Occup. Adj. (0.9000) = \$0.7960
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| 1                              |                  |             |                          |           |  |
|--------------------------------|------------------|-------------|--------------------------|-----------|--|
| Per Bed Standard Determination |                  | termination | Used Per Bed Standard:   | 29,821    |  |
|                                | Comparison Date: | 1/1/1989    | Current RS PBS:          | 49,593    |  |
|                                | Comparison Bed   | 120         | Effective PBS Limitation | 3,578,520 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |  |  |  |
|--|---|---|----------------------------|-----------------------------------|--|--|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                                   |  |  |  |  |
| Operating  | 39.2242   | 39.2242   | 2.8648                     | 36.3594                           |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 95.4835<br>52.9175<br>13.6500<br>0.0000<br>0.0000 | 95.4835<br>52.9175<br>13.6391<br>0.0000<br>0.0000 | 6.9737<br>3.8648<br>0.9961 | 88.5098<br>49.0527<br>12.6430     |  |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 201,2752  | 201.2643  | 14.6994                    | \$19.3720<br>\$8.6851<br>214.6220 |  |  |  |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|



202.13

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Riverwood Center, LLC**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership: Private For prof | fit [1] CHOW Status based of | on this Cost Report: No Change[1] |  |
|-------------------------------------|------------------------------|-----------------------------------|--|
| D '1 I C '                          | C + D + (CD)                 | $\mathbf{p}_{\mathbf{q}'}$        |  |

| Days In CR   365   Maximum:   87,600   Standard:   180   County: Duval[16]   First Used:   2011/07   Max Annualized:   87,600   Conditional:   4   Total Patient:   76,737   Total Patient:   76,737   Unaudited [3]   Medicare:   9,396   Initial CR?   False   Medicaid:   60,231   FY Index:   1.22078676   Semester Index:   1.26086800   Cost:   1.03283230   C |  |  |  |  |  |
|--|--|--|--|--|--|
| County:   Duval[16]  |  |  |  |  |  |
| Region: North [1]   Area: 4   Control Private For profit [1]   Current Class   North Large [2]   Class at 1/94:   North Large [2]   Operating Ex   > 18 months [1]   Open Date:   8/1/1982   Acquired Date:   8/1/1982   Entered Medicaid   8/1/1982   Medicaid   Medicaid Low Occupancy Threshold:   Acquired Date:   S/1/2003   Previous Med #   213331   Page   Area: 4   Last Used:   2011/07   Total Patient:   76,737   Medicare:   9,396   Inflation   FY Index:   1.22078676   Semester Index:   1.26086800   Cost:   1.03283230   Total:   184   Total: |  |  |  |  |  |
| Control Private For profit   1   Current Class   North Large   2   Class at 1/94:   North Large   2   Operating Ex   > 18 months   1   Open Date:   8/1/1982   Acquired Date:   8/1/1982   Entered Medicaid   8/1/1982   Medicaid Low Occupancy Threshold:   Active Date:   S/1/2003   Previous Med #   213331   Previous Med #   213331   Last Osed.   2011/07   Iotal Fatteint.   76,737   Medicaire:   9,396   Inflation   FY Index:   1.22078676   Semester Index:   1.26086800   Semester Index:   1.26086800   Cost:   1.03283230   Target:   1.01620550   Target:   1.01620550   DC FY Index:   1.17400000   DC Sem Index:   1.19750000   DC Inflation:   1.02001704  |  |  |  |  |  |
| Current Class         North Large [2]         Initial CR?         False         Medicaid:         60,231         FY Index:         1.22078676           Class at 1/94:         North Large [2]         Medicaid Utilization         78.49017%         Semester Index:         1.26086800           Operating Ex         > 18 months [1]         Occupancy:         87.59931%         Cost:         1.03283230           Open Date:         8/1/1982         Medicaid Low Occupancy Threshold:         41.94060%         Target:         1.01620550           Acquired Date:         8/1/1982         Low Occupancy Adjustment Factor:         110.44567%         DC FY Index:         1.19750000           Med # Active Date:         5/1/2003         Weighted Low Occ Adjustment Factor:         100.00000%         DC Inflation:         1.02001704   |  |  |  |  |  |
| Class at 1/94: North Large [2]         Medicaid Utilization         78.49017%         Semester Index: 1.26086800           Operating Ex > 18 months [1]         Occupancy: 87.59931%         Cost: 1.03283230           Open Date: Acquired Date: Acquired Date: Entered Medicaid Medicaid Entered Medicaid Medicaid Entered Medicaid Medicaid Entered Entered Medicaid Entered Medicaid Entered   |  |  |  |  |  |
| Operating Ex > 18 months [1]         Occupancy:         87.59931%         Cost:         1.20080800           Open Date:         8/1/1982         Statewide Low Occupancy Threshold:         79.31440%         Target:         1.01620550           Acquired Date:         8/1/1982         Medicaid Low Occupancy Threshold:         41.94060%         DC FY Index:         1.17400000           Entered Medicaid         8/1/1982         Low Occupancy Adjustment Factor:         110.44567%         DC Sem Index:         1.19750000           Med # Active Date:         5/1/2003         Weighted Low Occ Adjustment Factor:         100.00000%         DC Inflation:         1.02001704  |  |  |  |  |  |
| Operating Ex > 18 months [1]         Occupancy:         87.59931%         Cost:         1.03283230           Open Date:         8/1/1982         Statewide Low Occupancy Threshold:         79.31440%         Target:         1.01620550           Acquired Date:         8/1/1982         Medicaid Low Occupancy Threshold:         41.94060%         DC FY Index:         1.17400000           Entered Medicaid         8/1/1982         Low Occupancy Adjustment Factor:         100.00000%         DC Sem Index:         1.19750000           Previous Med #         213331         Weighted Low Occ Adjustment Factor:         100.00000%         DC Inflation:         1.02001704  |  |  |  |  |  |
| Open Date:         8/1/1982         Statewide Low Occupancy Threshold:         79.31440%         Target:         1.01620550           Acquired Date:         8/1/1982         Medicaid Low Occupancy Threshold:         41.94060%         DC FY Index:         1.17400000           Entered Medicaid Med # Active Date:         5/1/2003         Weighted Low Occ Adjustment Factor:         100.00000%         DC Sem Index:         1.19750000           Previous Med #         213331         1.02001704  |  |  |  |  |  |
| Acquired Date: 8/1/1982 Entered Medicaid   |  |  |  |  |  |
| Entered Medicaid 8/1/1982 Low Occupancy Adjustment Factor: 110.44567% DC Sem Index: 1.19750000 Previous Med # 213331 Low Occupancy Adjustment Factor: 100.00000% DC Inflation: 1.02001704  |  |  |  |  |  |
| Med # Active Date: 5/1/2003 Previous Med # 213331  Weighted Low Occ Adjustment Factor: 100.00000%  DC Inflation: 1.02001704  |  |  |  |  |  |
| Previous Med # 213331  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| Rate Calculations  |  |  |  |  |  |
| Item         Description         Operating         Direct         InDirect         Property         ROE         Totals   |  |  |  |  |  |
| 1 Total Cost 2,344,665 5,782,375 3,220,278 1,986,418 0 13,333,730  |  |  |  |  |  |
| 1a Audit Adjustments   |  |  |  |  |  |
| 2 Cost Per Diem 38.9279 96.0033 53.4655 <b>32.9800</b> 221.376   |  |  |  |  |  |
| 3   Cost Per Diem Inflated   40.2060   97.9250   55.2209   |  |  |  |  |  |
| 4 Low Occupancy Adjustment   |  |  |  |  |  |
| 5 Occupancy Adjusted/Inflated Per Diem 40.2060 97.9250 55.2209 32.9800 226.3319  |  |  |  |  |  |
| 5a Interim Adjustment  |  |  |  |  |  |
| 5b Interim Adjusted Per Diem   |  |  |  |  |  |
|  |  |  |  |  |  |
| 6 Prior Semester: Provider Target Base 43.5510 49.1623 Provider Target Rate 43.5592 50.3004  |  |  |  |  |  |
| 7 Trovider range range   |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| 8 Cost Based Class Ceilings 47.7573 95.2206 58.5089 13.6500  |  |  |  |  |  |
| 9 Prior Semester: Class Ceiling Target Base 45.2463 53.4956  |  |  |  |  |  |
| 10   Target Rate Class Ceiling   45.9795   54.3625   |  |  |  |  |  |
| 10a New Provider Target Limitation   |  |  |  |  |  |
| 10b Base for line 10a  |  |  |  |  |  |
| 11 Lesser of 5,7,8,10, 10a 40.2060 95.2206 50.3004 13.6500 199.3770  |  |  |  |  |  |
| 12/13 Medicaid Adjustment Rate 2.9856 1.5772   |  |  |  |  |  |
| 14 Prospective Per Diem 11 40.2060 98.2062 51.8776 13.6500 203.9398  |  |  |  |  |  |
| 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002  |  |  |  |  |  |





202.13

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Riverwood Center, LLC

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 7/24/1996 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1982/07   |
| Indexed Asset Value  | 9,915,473 |
| FRVS Base Asset:     | 4,690,816 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027600  |
|                      |           |

| Mortgage Information |              |          |  |
|----------------------|--------------|----------|--|
| Amount:              | 3,922,517.00 |          |  |
| Type:                | Variable [3] |          |  |
| < 60% of Base:       | False        |          |  |
| Interest Rate:       | 7.1087       | <b>%</b> |  |
| Chase Rate:          | 4.2500       | <b>%</b> |  |
| Amortization Rate:   | 6.2500       | <b>%</b> |  |
| Interest Only:       | False        |          |  |
| Yearly Payment:      | 695,760      |          |  |

| Calculation of FRVS Per Diem |                             |          |  |
|------------------------------|-----------------------------|----------|--|
|                              | Total Amount                | Per Diem |  |
| 80% Capital(1):              | 7,932,378                   | 8.8250   |  |
| 20% ROE(2):                  | 1,983,095                   | 0.6942   |  |
| Insurance Cost(              | 3): <b>101,266</b>          | 1.3197   |  |
| Taxes Cost(3):               | 138,112                     | 1.7998   |  |
| Home Office(3)               | 105,122                     | 1.3699   |  |
| Replacement(38               | <b>%</b> 4): <b>136,928</b> | 0.0000   |  |
| Total FRVS P                 | D:                          | 14.0086  |  |

- (1) 80% Capital (\$7,932,378) amortized at 6.2500% for 20 years Principal & Interest of \$695,760 divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$8.8250
- (2) 20% ROE (\$1,983,095) times the ROE factor (0.027600) divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$0.6942
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:          | 28,500    |  |
|---------------------|-------------|---------------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:                 | 49,593    |  |
| Comparison Bed      | 240         | <b>Effective PBS Limitation</b> | 6,840,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS   |  |   |  |  |
|---|--|---|--|--|
| Cost  | FRVS   | MTA*  | Final Component  |  |
| 40.2060   | 40.2060  | 2.9365  | 37.2695  |  |
| 98.2062<br>51.8776<br>13.6500<br>0.0000<br>0.0000 | 98.2062<br>51.8776<br>14.0086<br>0.0000<br>0.0000          | 7.1725<br>3.7889<br>1.0231  | 91.0337<br>48.0887<br>12.9855  |  |
| 202 0209  | 204 2084   | 14 0210   | \$4.0719<br>\$8.6851   |  |
|   | Cost<br>40.2060<br>98.2062<br>51.8776<br>13.6500<br>0.0000 | Cost         FRVS           40.2060         40.2060           98.2062         98.2062           51.8776         51.8776           13.6500         14.0086           0.0000         0.0000           0.0000         0.0000 | Cost         FRVS         MTA*           40.2060         40.2060         2.9365           98.2062         98.2062         7.1725           51.8776         51.8776         3.7889           13.6500         14.0086         1.0231           0.0000         0.0000         0.0000           0.0000         0.0000         0.0000 | Cost         FRVS         MTA*         Final Component           40.2060         40.2060         2.9365         37.2695           98.2062         98.2062         7.1725         91.0337           51.8776         51.8776         3.7889         48.0887           13.6500         14.0086         1.0231         12.9855           0.0000         0.0000         0.0000         \$4.0719           \$8.6851         \$8.6851 |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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Med # Active Date:

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# Florida Agency For Health Care Administration

210.97

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### 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 1        | Days       |
|---------------------------------|----------------------------|--------------------------------|------------------|------------|
| 13806 N. 46th Street            | 01/01/2009-12/31/2009      | Number of Beds: 120            | Superior:        | 0          |
| Tampa FL 33613                  | Days In CR 365             | Maximum: 43,800                | Standard:        | 184        |
| County: Hillsborough[29]        | First Used: <b>2010/07</b> | Max Annualized: 43,800         | Conditional:     | 0          |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient: 41,607          | Total:           | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: 5,474                | Inflati          | on         |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>32,029</b>        | FY Index:        | 1.19387802 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 76.97984%                      | Semester Index:  | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 94.99315%                      | Cost:            | 1.05611124 |
| Open Date: 3/1/1983             | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b> | Target:          | 1.01620550 |
| Acquired Date: 3/1/1983         | Medicaid Low Occupand      | 7                              | DC FY Index:     | 1.15950000 |
| Entered Medicaid 3/1/1983       | Low Occupancy Adjustr      | ment Factor: 119.76784%        | DC Sem Index:    | 1.19750000 |
| M 1// A / D / E/1/2002          | TT7 ' 1 . 1 T . O . A 1'   | 100 00000/                     | D C Still Hiden. | 1.17/3000  |

100.00000%

**DC Inflation:** 

**PS Target:** 

1.03277275

1.02315072

Weighted Low Occ Adjustment Factor:

|       | 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             | 26.2300  |     | 201.6023  |
| 3     | Cost Per Diem Inflated                    | 39.7225         | 90.3674             | 53.0807             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 39.7225         | 90.3674             | 53.0807             | 26.2300  |     | 209.4006  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 43.6812         |                     | 50.5804             |          |     |           |
| 7     | Provider Target Rate                      | 44.6925         |                     | 51.7514             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383         | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921         |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666         |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 39.7225         | 90.3674             | 51.7514             | 13.6500  |     | 195.4913  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 2.7429              | 1.5708              |          |     |           |
| 14    | Prospective Per Diem 11                   | 39.7225         | 93.1103             | 53.3222             | 13.6500  |     | 199.8050  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |

Provider has submitted Supplemental Schedule.

5/1/2003

213292





210.97

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Fairway Oaks Center, LLC

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 7/1/1990  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1983/01   |
| Indexed Asset Value   | 4,816,244 |
| FRVS Base Asset:      | 2,511,048 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.029170  |
|                       |           |

| No. 1 C              |              |          |  |  |  |  |
|----------------------|--------------|----------|--|--|--|--|
| Mortgage Information |              |          |  |  |  |  |
| Amount:              | 2,099,769    | .00      |  |  |  |  |
| Type:                | Variable [3] |          |  |  |  |  |
| < 60% of Base:       | False        |          |  |  |  |  |
| Interest Rate:       | 7.1087       | <b>%</b> |  |  |  |  |
| Chase Rate:          | 4.2500       | <b>%</b> |  |  |  |  |
| Amortization Rate:   | 6.2500       | <b>%</b> |  |  |  |  |
| Interest Only:       | False        |          |  |  |  |  |
| Yearly Payment:      | 337,9        | 52       |  |  |  |  |

| C 1 14' CEDMOD D'            |             |          |  |  |  |  |  |
|------------------------------|-------------|----------|--|--|--|--|--|
| Calculation of FRVS Per Diem |             |          |  |  |  |  |  |
| T                            | otal Amount | Per Diem |  |  |  |  |  |
| 80% Capital(1):              | 3,852,995   | 8.5731   |  |  |  |  |  |
| 20% ROE(2):                  | 963,249     | 0.7128   |  |  |  |  |  |
| Insurance Cost(3)            | : 48,531    | 1.1664   |  |  |  |  |  |
| Taxes Cost(3):               | 43,349      | 1.0419   |  |  |  |  |  |
| Home Office(3):              | 36,832      | 0.8852   |  |  |  |  |  |
| Replacement(3&4              | 4): 62,326  | 0.0000   |  |  |  |  |  |
| Total FRVS PD:               |             | 12.3794  |  |  |  |  |  |

- (1) 80% Capital (\$3,852,995) amortized at 6.2500% for 20 years Principal & Interest of \$337,952 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.5731
- (2) 20% ROE (\$963,249) times the ROE factor (0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7128
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:          | 28,500    |  |
|---------------------|-------------|---------------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:                 | 49,593    |  |
| Comparison Bed      | 120         | <b>Effective PBS Limitation</b> | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |  |
| Operating  | 39.7225   | 39.7225   | 2.9011                     | 36.8214                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 93.1103<br>53.3222<br>13.6500<br>0.0000<br>0.0000 | 93.1103<br>53.3222<br>12.3794<br>0.0000<br>0.0000 | 6.8003<br>3.8944<br>0.9041 | 86.3100<br>49.4278<br>11.4753 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.2458<br>\$8.6851         |  |  |
| Totals   | 199.8050  | 198.5344  | 14.4999                    | 210.9654                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



229.00

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Sinai Plaza Nursing & Rehab

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type o               | of Ownership: Private Non-Pr    | ofit [3] CHO                                  | W Status b                                  | oased on this C | ost Report: No | Change[1  | []           |              |            |  |
|----------------------|---------------------------------|---|---|-----------------|----------------|-----------|--------------|--------------|------------|--|
| Provider Information |                                 | Cost Report (CR)                              |   |                 | Patient Days   |           | Ratings Days |              | Days       |  |
| 201                  | NE 112th Street                 | 08/01/2009-07/31/2010                         |   | 10 Number       | of Beds: 15    | 50        | ,            | Superior:    | 0          |  |
| Miai                 | mi FL 33161                     | Days In CR                                    | 36  | 65 Maximu       | m:             | 54,750    | ,            | Standard:    | 184        |  |
| Count                | y: <b>Dade[13]</b>              | First Used:                                   | 2011/03                                     | 1 Max An        | nualized:      | 54,750    |              | Conditional: |            |  |
| Regio                | n: South[2] Area: 11            | Last Used:                                    | 2011/0                                      | 7 Total Pa      | tient:         | 49,451    |              | Total:       | 184        |  |
| Contr                | ol Private Non-Profit [3]       | Unaudited                                     | 3]  | Medicar         | e:             | 11,600    |              | Infla        | ıtion      |  |
| Curre                | nt Class South Large [4]        | Initial CR?                                   | False                                       | Medicai         |                | 30,848    | FY In        | dex:         | 1.20943572 |  |
| Class                | at 1/94: <b>South Large [4]</b> | Medica  | id Utilizatio                               | on              |                | 8094%     | Semes        | ster Index:  | 1.26086800 |  |
| Opera                | ting Ex $> 18$ months [1]       | Occupancy:                                    |   |                 | 90.3           | 90.32146% |              |              | 1.04252585 |  |
| Open                 |                                 | Statewi                                       | de Low Oco                                  | cupancy Thresh  |                | 1440%     | Targe        | t:           | 1.01620550 |  |
| Acqui                | red Date: 11/2/1990             | Medicaid Low Occupancy Threshold: 41 94060%   |   |                 | _              |           | 1.16783181   |              |            |  |
| Entere               | ed Medicaid 11/2/1990           | Low Oc  | Low Occupancy Adjustment Factor: 113 87776% |                 |                |           | em Index:    | 1.19750000   |            |  |
|                      | # Active Date: 6/7/2003         | Weighted Low Occ Adjustment Factor: 100.0000% |   |                 |                |           |              | nflation:    | 1.02540451 |  |
| Previo               | ous Med # <b>202916</b>         |   |   |                 |                |           |              | arget:       |            |  |
|                      |                                 |   |   |                 |                |           | 13 17        | arget.       | 1.02315072 |  |
|                      |                                 |   | Ra  | te Calculations |                |           |              |              |            |  |
| Item                 | Description                     | Ope   | rating                                      | Direct          | InDirect       | Property  | y            | ROE          | Totals     |  |
| 1                    | Total Cost                      | 1,84  | 2,003                                       | 3,342,982       | 2,163,643      | 455,6     | 525          | 0            | 7,804,253  |  |
| ได                   | A 114 A 11                      |   |   |                 |                |           |              |              |            |  |

|       | Rate Calculations                         |                 |                    |                     |          |     |           |
|-------|---|-----------------|--------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct             | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,842,003       | 3,342,982          | 2,163,643           | 455,625  | 0   | 7,804,253 |
| 1a    | Audit Adjustments                         |                 |                    |                     |          |     |           |
| 2     | Cost Per Diem                             | 59.7122         | 108.3695           | 70.1388             | 14.7700  |     | 252.9905  |
| 3     | Cost Per Diem Inflated                    | 62.2515         | 111.1226           | 73.1215             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                    |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 62.2515         | 111.1226           | 73.1215             | 14.7700  |     | 261.2656  |
| 5a    | Interim Adjustment                        |                 |                    |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                    |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 49.5479         |                    | 59.8450             |          |     |           |
| 7     | Provider Target Rate                      | 50.6950         |                    | 61.2305             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                    |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                    |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193         | 97.3713            | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378         |                    | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535         |                    | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                    |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                    |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 50.6950         | 97.3713            | 57.8210             | 13.6500  |     | 219.5373  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 1.3562             | 0.8054              |          |     |           |
| 14    | Prospective Per Diem 11                   | 50.6950         | 98.7275            | 58.6264             | 13.6500  |     | 221.6989  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations n | ot applied after 7/ | 1/2002   |     |           |





229.00

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Sinai Plaza Nursing & Rehab

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 11/2/1990 |
|----------------------|-----------|
| Year of Phase-In/Ful | <b>l:</b> |
| RS to Start Calcs:   | 1990/07   |
| Indexed Asset Value  | 7,432,136 |
| FRVS Base Asset:     | 4,526,100 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031040  |
|                      |           |

| Mortgage Information        |             |          |  |  |  |
|-----------------------------|-------------|----------|--|--|--|
| Amount: <b>4,000,000.</b> 0 |             |          |  |  |  |
| Type:                       | Variable [3 | 1        |  |  |  |
| < 60% of Base:              | False       |          |  |  |  |
| Interest Rate:              | 6.0000      | <b>%</b> |  |  |  |
| Chase Rate:                 | 4.0000      | <b>%</b> |  |  |  |
| Amortization Rate:          | 6.0000      | <b>%</b> |  |  |  |
| Interest Only:              | False       |          |  |  |  |
| Yearly Payment:             | 511,1       | 163      |  |  |  |

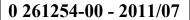
|   | Calculation of FRVS Per Diem |           |          |  |  |
|---|------------------------------|-----------|----------|--|--|
|   | Tot                          | al Amount | Per Diem |  |  |
|   | 80% Capital(1):              | 5,945,709 | 10.3737  |  |  |
| ľ | 20% ROE(2):                  | 1,486,427 | 0.9364   |  |  |
|   | Insurance Cost(3):           | 19,384    | 0.3920   |  |  |
| , | Taxes Cost(3):               | 0         | 0.0000   |  |  |
| - | Home Office(3):              | 28,441    | 0.5751   |  |  |
|   | Replacement(3&4):            | 211,196   | 0.0000   |  |  |
| , | Total FRVS PD:               |           | 12.2772  |  |  |

- (1) 80% Capital (\$5,945,709) amortized at 6.0000% for 20 years Principal & Interest of \$511,163 divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$10.3737
- (2) 20% ROE (\$1,486,427) times the ROE factor (0.031040) divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$0.9364
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| r | <u> </u>             |             |                          |           |  |
|---|----------------------|-------------|--------------------------|-----------|--|
|   | Per Bed Standard Det | termination | Used Per Bed Standard:   | 30,174    |  |
|   | Comparison Date:     | 1/1/1990    | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed       | 150         | Effective PBS Limitation | 4,526,100 |  |

| Comparison of Reimbursement under Cost vs. FRVS   |                            |                                   |  |  |
|---|----------------------------|-----------------------------------|--|--|
| FRVS  | MTA*                       | Final Component                   |  |  |
| 50.6950   | 3.7025                     | 46.9925                           |  |  |
| 98.7275<br>58.6264<br>12.2772<br>0.0000<br>0.0000 | 7.2106<br>4.2818<br>0.8967 | 91.5169<br>54.3446<br>11.3805     |  |  |
| 220 22(1  | 16,0016                    | \$16.0816<br>\$8.6851<br>229.0012 |  |  |
|   | 220.3261                   | 220.3261 16.0916                  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





208.53

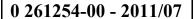
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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 I       | Days       | Ratings         | Days       |
|---------------------------------|----------------------------------|-----------------|------------|-----------------|------------|
| 7501 38th Avenue North          | 01/01/2009-12/31/2009            | Number of Beds: | 60         | Superior:       | 0          |
| St. Petersburg FL 33710         | Days In CR 365                   | Maximum:        | 21,900     | Standard:       | 184        |
| County: Pinellas[52]            | First Used: <b>2010/07</b>       | Max Annualized: | 21,900     | Conditional:    | 0          |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>        | Total Patient:  | 19,215     | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]                    | Medicare:       | 3,307      | Inflat          | ion        |
| Current Class Central Small [5] | Initial CR? False                | Medicaid:       | 12,007     | FY Index:       | 1.19387802 |
| Class at 1/94: North Small [1]  | Medicaid Utilization             |                 | 62.48764%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                       |                 | 87.73972%  | Cost:           | 1.05611124 |
| Open Date: 1/1/1971             | Statewide Low Occupan            | ncy Threshold:  | 79.31440%  | Target:         | 1.01620550 |
| Acquired Date: 4/13/1994        | Medicaid Low Occupan             | cy Threshold:   | 41.94060%  | DC FY Index:    | 1.15950000 |
| Entered Medicaid 4/13/1994      | Low Occupancy Adjustment Factor: |                 | 110.62269% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 6/27/2003    | Weighted Low Occ Adjustment Fac  |                 | 100.00000% | DC Inflation:   |            |
| Previous Med # <b>211290</b>    |                                  |                 |            |                 | 1.03277275 |
|                                 |                                  |                 |            | PS Target:      | 1.02315072 |

|       |   | ]                | 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             | 14.2200  | 2.2754 | 200.7369  |
| 3     | Cost Per Diem Inflated                    | 57.0400          | 76.7996             | 59.0043             |          |        |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |        |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 57.0400          | 76.7996             | 59.0043             | 14.2200  | 2.2754 | 209.3393  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |        |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |        |           |
| 6     | Prior Semester: Provider Target Base      | 52.8925          |                     | 54.9965             |          |        |           |
| 7     | Provider Target Rate                      | 54.1170          |                     | 56.2697             |          |        |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |        |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |        |           |
| 8     | Cost Based Class Ceilings                 | 56.4866          | 97.7236             | 72.5771             | 13.6500  |        |           |
| 9     | Prior Semester: Class Ceiling Target Base | 54.6049          |                     | 64.3815             |          |        |           |
| 10    | Target Rate Class Ceiling                 | 55.4898          |                     | 65.4248             |          |        |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |        |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |        |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 54.1170          | 76.7996             | 56.2697             | 13.6500  | 2.2754 | 203.1117  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.0789              | 0.7905              |          |        |           |
| 14    | Prospective Per Diem 11                   | 54.1170          | 77.8785             | 57.0602             | 13.6500  | 2.2754 | 204.9811  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |        |           |





208.53

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Alhambra Health & Rehab Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 4/13/1994 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1994/01   |
| Indexed Asset Value  | 1,033,028 |
| FRVS Base Asset:     | 615,660   |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029170  |
|                      |           |

| Mortgage Information |             |          |  |  |
|----------------------|-------------|----------|--|--|
| Amount: 458,612.00   |             |          |  |  |
| Type:                | Variable [3 | 1        |  |  |
| < 60% of Base:       | False       |          |  |  |
| Interest Rate:       | 5.5000      | <b>%</b> |  |  |
| Chase Rate:          | 4.2500      | <b>%</b> |  |  |
| Amortization Rate:   | 5.5000      | <b>%</b> |  |  |
| Interest Only:       | False       |          |  |  |
| Yearly Payment:      | 68,2        | 218      |  |  |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |  |
|-----------------|------------------------------|----------|--|--|--|
|                 | Total Amount                 | Per Diem |  |  |  |
| 80% Capital(1): | 826,422                      | 3.4611   |  |  |  |
| 20% ROE(2):     | 206,606                      | 0.3058   |  |  |  |
| Insurance Cost( | 3): <b>38,909</b>            | 2.0249   |  |  |  |
| Taxes Cost(3):  | 21,087                       | 1.0974   |  |  |  |
| Home Office(3)  | 17,031                       | 0.8863   |  |  |  |
| Replacement(38  | <b>%</b> 4): <b>34,672</b>   | 0.0000   |  |  |  |
| Total FRVS P    | D:                           | 7.7755   |  |  |  |

- (1) 80% Capital (\$826,422) amortized at 5.5000% for 20 years Principal & Interest of \$68,218 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$3.4611
- (2) 20% ROE (\$206,606) times the ROE factor (0.029170) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.3058
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard: 10,261    |  |
|----------------------|------------|----------------------------------|--|
| Comparison Date:     | 1/1/1971   | Current RS PBS: 49,593           |  |
| Comparison Bed       | 60         | Effective PBS Limitation 615,660 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |   |   |  |
|--|--|---|---|---|--|
| Components   | Cost   | FRVS  | MTA*  | Final Component                                   |  |
| Operating  | 54.1170  | 54.1170   | 3.9525  | 50.1645   |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 77.8785<br>57.0602<br>13.6500<br>2.2754<br>-2.2468 | 77.8785<br>57.0602<br>7.7755<br>2.2468<br>-2.2468 | 5.6879<br>4.1674<br>0.5679<br>0.1641<br>-0.1641 | 72.1906<br>52.8928<br>7.2076<br>2.0827<br>-2.0827 |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 202.7343   | 196.8312  | 14.3757   | \$17.3941<br>\$8.6851<br>208.5347                 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





215.49

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

| Type of Ownership. I II vate For pro  | iii [1] CIIO W Status bascu ( | on this Cost Report | . 10 Change 1 | J               |            |
|---------------------------------------|-------------------------------|---------------------|---------------|-----------------|------------|
| Provider Information                  | Cost Report (CR)              | Patient D           | Days          | Ratings         | Days       |
| 6414 13th Road South                  | 07/01/2009-06/30/2010         | Number of Beds:     | 120           | Superior:       | 0          |
| West Palm Beach FL 33415              | Days In CR 365                | Maximum:            | 43,800        | Standard:       | 184        |
| County: Palm Beach[50]                | First Used: <b>2011/01</b>    | Max Annualized:     | 43,800        | Conditional:    | 0          |
| Region: South[2] Area: 9              | Last Used: <b>2011/07</b>     | Total Patient:      | 36,163        | Total:          | 184        |
| Control Private For profit [1]        | Unaudited [3]                 | Medicare:           | 5,008         | Inflat          | ion        |
| Current Class South Large [4]         | Initial CR? False             | Medicaid:           | 25,901        | FY Index:       | 1.20667423 |
| Class at 1/94: <b>South Large [4]</b> | Medicaid Utilization          |                     | 71.62293%     | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]          | Occupancy:                    |                     | 82.56392%     | Cost:           | 1.04491168 |
| Open Date: 1/1/1988                   | Statewide Low Occupan         | cy Threshold:       | 79.31440%     | Target:         | 1.01620550 |
| Acquired Date: 1/1/1988               | Medicaid Low Occupand         | cy Threshold:       | 41.94060%     | DC FY Index:    | 1.16650000 |
| Entered Medicaid 7/11/1988            | Low Occupancy Adjustr         | ment Factor: 1      | 04.09702%     | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 7/1/2003           | Weighted Low Occ Adju         | ustment Factor: 1   | 00.00000%     | DC Inflation:   | 1.02657523 |
| Previous Med # <b>210579</b>          |                               |                     |               |                 |            |
|                                       |                               |                     |               | PS Target:      | 1.02315072 |

|       | -   | ]                | Rate Calculations   |                     | <b>"</b> |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,392,631        | 1,889,936           | 1,640,795           | 636,647  | 0   | 5,560,009 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 53.7675          | 72.9677             | 63.3487             | 24.5800  |     | 214.6639  |
| 3     | Cost Per Diem Inflated                    | 56.1823          | 74.9068             | 66.1938             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 56.1823          | 74.9068             | 66.1938             | 24.5800  |     | 221.8629  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 49.1646          |                     | 54.6132             |          |     |           |
| 7     | Provider Target Rate                      | 50.3028          |                     | 55.8775             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 50.3028          | 74.9068             | 55.8775             | 13.6500  |     | 194.7371  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.8222              | 1.3593              |          |     |           |
| 14    | Prospective Per Diem 11                   | 50.3028          | 76.7290             | 57.2368             | 13.6500  |     | 197.9186  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





215.49

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Wood Lake Nursing & Rehabilitation Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 7/11/1988 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1988/01   |
| Indexed Asset Value   | 5,902,468 |
| FRVS Base Asset:      | 3,530,760 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information |           |          |  |  |  |
|----------------------|-----------|----------|--|--|--|
| Amount:              | 6,825,000 | 0.00     |  |  |  |
| Type:                | Fixed [2] |          |  |  |  |
| < 60% of Base:       | False     |          |  |  |  |
| Interest Rate:       | 10.9360   | <b>%</b> |  |  |  |
| Chase Rate:          | 7.5000    | <b>%</b> |  |  |  |
| Amortization Rate:   | 10.5000   | <b>%</b> |  |  |  |
| Interest Only:       | False     |          |  |  |  |
| Yearly Payment:      | 565,7     | 119      |  |  |  |

| Calculation o      | f FRVS Per | Diem     |
|--------------------|------------|----------|
| Tota               | al Amount  | Per Diem |
| 80% Capital(1):    | 4,721,974  | 14.3511  |
| 20% ROE(2):        | 1,180,494  | 0.9451   |
| Insurance Cost(3): | 33,580     | 0.9286   |
| Taxes Cost(3):     | 91,306     | 2.5248   |
| Home Office(3):    | 20,078     | 0.5552   |
| Replacement(3&4):  | 29,440     | 0.0000   |
| Total FRVS PD:     |            | 19.3048  |

- (1) 80% Capital (\$4,721,974) amortized at 10.5000% for 20 years Principal & Interest of \$565,719 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$14.3511
- (2) 20% ROE (\$1,180,494) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9451
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 29,423    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 7/1/1987    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,530,760 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |  |  |
| Operating  | 50.3028   | 50.3028   | 3.6739                     | 46.6289                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 76.7290<br>57.2368<br>13.6500<br>0.0000<br>0.0000 | 76.7290<br>57.2368<br>19.3048<br>0.0000<br>0.0000 | 5.6039<br>4.1803<br>1.4099 | 71.1251<br>53.0565<br>17.8949 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.1004<br>\$8.6851         |  |  |  |
| Totals   | 197.9186  | 203.5734  | 14.8680                    | 215.4909                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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# Florida Agency For Health Care Administration

201.99

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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]

| Type of Ownership. Trivate For pro | iit [1] CiiO W Status bascu ( | n this Cost Report | . I to Change 1 | •               |            |
|------------------------------------|-------------------------------|--------------------|-----------------|-----------------|------------|
| Provider Information               | Cost Report (CR)              | Patient I          | Days            | Ratings         | Days       |
| 1730 Lucerne Terrace               | 01/01/2010-12/31/2010         | Number of Beds:    | 115             | Superior:       | 0          |
| Orlando FL 32806                   | Days In CR 365                | Maximum:           | 41,975          | Standard:       | 184        |
| County: Orange[48]                 | First Used: <b>2011/07</b>    | Max Annualized:    | 41,975          | Conditional:    | 0          |
| Region: Central[3] Area: 7         | Last Used: <b>2011/07</b>     | Total Patient:     | 31,857          | Total:          | 184        |
| Control Private For profit [1]     | Unaudited [3]                 | Medicare:          | 3,716           | Inflati         | on         |
| Current Class Central Large [6]    | Initial CR? False             | Medicaid:          | 23,975          | FY Index:       | 1.22078676 |
| Class at 1/94: North Large [2]     | Medicaid Utilization          |                    | 75.25819%       | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]       | Occupancy:                    |                    | 75.89518%       | Cost:           | 1.03283230 |
| Open Date: 1/1/1972                | Statewide Low Occupan         | cy Threshold:      | 79.31440%       | Target:         | 1.01620550 |
| Acquired Date: 1/1/1972            | Medicaid Low Occupand         | cy Threshold:      | 41.94060%       | DC FY Index:    | 1.17400000 |
| Entered Medicaid 1/1/1972          | Low Occupancy Adjustr         | nent Factor:       | 95.68903%       | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 5/1/2003        | Weighted Low Occ Adju         | ustment Factor: 1  | 00.00000%       | DC Inflation:   | 1.02001704 |
| Previous Med # <b>217140</b>       |                               |                    |                 |                 |            |
|                                    |                               |                    |                 | PS Target:      | 1.02315072 |

|       | L   |                 | Rate Calculations   |                     |          | 8   | 1.020100.2 |
|-------|---|-----------------|---------------------|---------------------|----------|-----|------------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals     |
| 1     | Total Cost                                | 869,034         | 1,946,466           | 1,157,115           | 717,332  | 0   | 4,689,947  |
| 1a    | Audit Adjustments                         |                 |                     |                     | ,        |     |            |
| 2     | Cost Per Diem                             | 36.2475         | 81.1873             | 48.2634             | 29.9200  |     | 195.6182   |
| 3     | Cost Per Diem Inflated                    | 37.4376         | 82.8124             | 49.8480             |          |     |            |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |            |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 37.4376         | 82.8124             | 49.8480             | 29.9200  |     | 200.0180   |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |            |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |            |
| 6     | Prior Semester: Provider Target Base      | 49.0188         |                     | 47.3224             |          |     |            |
| 7     | Provider Target Rate                      | 50.1536         |                     | 48.4179             |          |     |            |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |            |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |            |
| 8     | Cost Based Class Ceilings                 | 49.6383         | 96.2960             | 61.3044             | 13.6500  |     |            |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921         |                     | 55.1439             |          |     |            |
| 10    | Target Rate Class Ceiling                 | 48.5666         |                     | 56.0375             |          |     |            |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |            |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |            |
| 11    | Lesser of 5,7,8,10, 10a                   | 37.4376         | 82.8124             | 48.4179             | 13.6500  |     | 182.3179   |
| 12/13 | Medicaid Adjustment Rate                  |                 | 2.3532              | 1.3758              |          |     |            |
| 14    | Prospective Per Diem 11                   | 37.4376         | 85.1656             | 49.7937             | 13.6500  |     | 186.0469   |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |            |





201.99

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Terra Vista Rehabilitation and Health Center

**FRVS** 

FRVS Status as of this Semester:

CDAG

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1972/01   |
| Indexed Asset Value  | 3,994,236 |
| FRVS Base Asset:     | 2,053,427 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027600  |
|                      |           |

| Mortgage Information        |           |          |  |  |  |  |
|-----------------------------|-----------|----------|--|--|--|--|
| Amount: <b>2,107,000.00</b> |           |          |  |  |  |  |
| Type:                       | Fixed [2] |          |  |  |  |  |
| < 60% of Base:              | False     |          |  |  |  |  |
| Interest Rate:              | 12.0000   | <b>%</b> |  |  |  |  |
| Chase Rate:                 | 13.0000   | <b>%</b> |  |  |  |  |
| Amortization Rate:          | 12.0000   | <b>%</b> |  |  |  |  |
| Interest Only:              | False     |          |  |  |  |  |
| Yearly Payment:             | 422,2     | 208      |  |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Tota                         | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 3,195,389 | 11.1762  |  |  |  |
| 20% ROE(2):                  | 798,847   | 0.5836   |  |  |  |
| Insurance Cost(3):           | 50,530    | 1.5862   |  |  |  |
| Taxes Cost(3):               | 88,340    | 2.7730   |  |  |  |
| Home Office(3):              | 0         | 0.0000   |  |  |  |
| Replacement(3&4):            | 29,075    | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 16.1190  |  |  |  |

- (1) 80% Capital (\$3,195,389) amortized at 12.0000% for 20 years Principal & Interest of \$422,208 divided by annual available days (41,975) divided by Occup. Adj. (0.9000) = \$11.1762
- (2) 20% ROE (\$798,847) times the ROE factor (0.027600) divided by annual available days (41,975) divided by Occup. Adj. (0.9000) = \$0.5836
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 115        | Effective PBS Limitation | 3,277,500 |  |

| (  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |   |                            |                               |  |  |
| Operating  | 37.4376   | 37.4376   | 2.7343                     | 34.7033                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 85.1656<br>49.7937<br>13.6500<br>0.0000<br>0.0000 | 85.1656<br>49.7937<br>16.1190<br>0.0000<br>0.0000 | 6.2201<br>3.6367<br>1.1773 | 78.9455<br>46.1570<br>14.9417 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.5593<br>\$8.6851         |  |  |
| Totals   | 186.0469  | 188.5159  | 13.7684                    | 201.9919                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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## Florida Agency For Health Care Administration

179.74

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 prof | fit [1] | CHOW Status | based o <u>n this</u> | Cost Report: 1 | No Change[1] |
|--------------------|------------------|---------|-------------|-----------------------|----------------|--------------|
|                    |                  |         |             |                       |                |              |

| Provider Information                       | Cost Report (CR)                   | Patient Days                              | Ratings                   | Days       |
|--|------------------------------------|---|---------------------------|------------|
| 1270 SW Main Blvd                          | 01/01/2009-12/31/2009              | Number of Beds: 95                        | Superior:                 | 0          |
| Lake City FL 32025<br>County: Columbia[12] | Days In CR 365 First Used: 2010/07 | Maximum: 34,675<br>Max Annualized: 34,675 | Standard:<br>Conditional: | 184<br>0   |
| Region: North [1] Area: 3                  | Last Used: 2011/07                 | Total Patient: 29,964                     | Total:                    | 184        |
| Control Private For profit [1]             | Unaudited [3]                      | Medicare: <b>5,381</b>                    | Inflati                   | on         |
| Current Class North Small [1]              | Initial CR? False                  | Medicaid: <b>20,815</b>                   | FY Index:                 | 1.19387802 |
| Class at 1/94: North Small [1]             | Medicaid Utilization               | 69.46669%                                 | Semester Index:           | 1.26086800 |
| Operating Ex > 18 months [1]               | Occupancy:                         | 86.41384%                                 | Cost:                     | 1.05611124 |
| Open Date: 10/1/1981                       | Statewide Low Occupan              | recy Threshold: <b>79.31440%</b>          | Target:                   | 1.01620550 |
| Acquired Date: 10/1/1981                   | Medicaid Low Occupan               | cy Threshold: <b>41.94060%</b>            | DC FY Index:              | 1.15950000 |
| Entered Medicaid 10/1/1981                 | Low Occupancy Adjusti              | ment Factor: 108.95101%                   | DC Sem Index:             | 1.19750000 |
| Med # Active Date: 5/1/2003                | Weighted Low Occ Adju              | ustment Factor: <b>100.00000%</b>         | DC Inflation:             | 1.03277275 |
| Previous Med # 215562                      |                                    |   |                           |            |
|  |                                    |   | PS Target:                | 1.02315072 |
|  | Rate Ca                            | lculations                                |                           |            |

|       | <u> </u>                                  | I         | Rate Calculations |          | J.       |     |           |
|-------|---|-----------|-------------------|----------|----------|-----|-----------|
| 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  | 16.7400  |     | 160.4532  |
| 3     | Cost Per Diem Inflated                    | 34.2909   | 75.9197           | 39.8509  |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |                   |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 34.2909   | 75.9197           | 39.8509  | 16.7400  |     | 166.8015  |
| 5a    | Interim Adjustment                        |           |                   |          |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |                   |          |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 41.0159   |                   | 48.7271  |          |     |           |
| 7     | Provider Target Rate                      | 41.9654   |                   | 49.8552  |          |     |           |
| 7a    | Interim Adjustment                        |           |                   |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |                   |          |          |     |           |
| 8     | Cost Based Class Ceilings                 | 53.6870   | 92.6766           | 66.4586  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 48.4247   |                   | 58.4725  |          |     |           |
| 10    | Target Rate Class Ceiling                 | 49.2094   |                   | 59.8127  |          |     |           |
| 10a   | New Provider Target Limitation            |           |                   |          |          |     |           |
| 10b   | Base for line 10a                         |           |                   |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 34.2909   | 75.9197           | 39.8509  | 13.6500  |     | 163.7115  |
| 12/13 | Medicaid Adjustment Rate                  |           | 1.6626            | 0.8727   |          |     |           |
| 14    | Prospective Per Diem 11                   | 34.2909   | 77.5823           | 40.7236  | 13.6500  |     | 166.2468  |
| 15    | 11 1 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1   |           |                   |          |          |     |           |





179.74

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Avalon Health Care Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1981/07   |
| Indexed Asset Value  | 2,490,150 |
| FRVS Base Asset:     | 1,393,413 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029170  |
|                      |           |

| Mortgage Information       |   |  |  |
|----------------------------|---|--|--|
| Amount: 1,150,000.00       |   |  |  |
| Fixed [2]                  |   |  |  |
| False                      |   |  |  |
| 14.8040                    | <b>%</b>  |  |  |
| 13.0000                    | <b>%</b>  |  |  |
| 14.8040                    | <b>%</b>  |  |  |
| False                      |   |  |  |
| ly Payment: <b>311,328</b> |   |  |  |
|                            | 1,150,000<br>Fixed [2]<br>False<br>14.8040<br>13.0000<br>14.8040<br>False |  |  |

| Calculation of FRVS Per Diem |                           |          |  |  |
|------------------------------|---------------------------|----------|--|--|
|                              | Total Amount              | Per Diem |  |  |
| 80% Capital(1):              | 1,992,120                 | 9.9761   |  |  |
| 20% ROE(2):                  | 498,030                   | 0.4655   |  |  |
| Insurance Cost(              | (3): <b>38,740</b>        | 1.2929   |  |  |
| Taxes Cost(3):               | 48,057                    | 1.6038   |  |  |
| Home Office(3)               | ): 0                      | 0.0000   |  |  |
| Replacement(38               | <b>%</b> 4): <b>2,859</b> | 0.0000   |  |  |
| Total FRVS P                 | D:                        | 13.3383  |  |  |

- (1) 80% Capital (\$1,992,120) amortized at 14.8040% for 20 years Principal & Interest of \$311,328 divided by annual available days (34,675) divided by Occup. Adj. (0.9000) = \$9.9761
- (2) 20% ROE (\$498,030) times the ROE factor (0.029170) divided by annual available days (34,675) divided by Occup. Adj. (0.9000) = \$0.4655
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 95          | Effective PBS Limitation | 2,707,500 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |   |                            |                               |  |  |
| Operating  | 34.2909   | 34.2909   | 2.5044                     | 31.7865                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 77.5823<br>40.7236<br>13.6500<br>0.0000<br>0.0000 | 77.5823<br>40.7236<br>13.3383<br>0.0000<br>0.0000 | 5.6662<br>2.9743<br>0.9742 | 71.9161<br>37.7493<br>12.3641 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.2370<br>\$8.6851         |  |  |
| Totals   | 166.2468  | 165.9351  | 12.1191                    | 179.7381                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





199.45

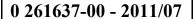
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Emerald Healthcare Center**

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

|                                |                            |                             | <u> </u> |                 |            |
|--------------------------------|----------------------------|-----------------------------|----------|-----------------|------------|
| Provider Information           | Cost Report (CR)           | Patient Days                |          | Ratings         | Days       |
| 1655 SE Walton Road            | 01/01/2009-12/31/2009      | Number of Beds: 12          | 0        | Superior:       | 0          |
| Port St. Lucie FL 34952        | Days In CR 365             | Maximum:                    | 43,800   | Standard:       | 184        |
| County: St Lucie[56]           | First Used: <b>2010/07</b> | Max Annualized:             | 43,800   | Conditional:    | 0          |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient:              | 39,975   | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:                   | 10,226   | Inflati         | on         |
| Current Class South Large [4]  | Initial CR? False          | Medicaid:                   | 23,141   | FY Index:       | 1.19387802 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 57.88                       | 8868%    | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 91.26                       | 6712%    | Cost:           | 1.05611124 |
| Open Date: 7/1/1987            | Statewide Low Occupan      | cy Threshold: <b>79.3</b> 1 | 1440%    | Target:         | 1.01620550 |
| Acquired Date: 7/1/1987        | Medicaid Low Occupand      | cy Threshold: 41.94         | 4060%    | DC FY Index:    | 1.15950000 |
| Entered Medicaid 11/1/1987     | Low Occupancy Adjustr      | ment Factor: 115.07         | 7006%    | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 5/1/2003    | Weighted Low Occ Adju      | ustment Factor: 100.00      | 0000%    | DC Inflation:   | 1.03277275 |
| Previous Med # <b>216011</b>   |                            |                             |          |                 |            |
|                                |                            |                             |          | PS Target:      | 1.02315072 |

|       |   |                 | Rate Calculations   |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| 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             | 25.3300  |     | 193.6158  |
| 3     | Cost Per Diem Inflated                    | 45.5362         | 78.6381             | 51.7771             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 45.5362         | 78.6381             | 51.7771             | 25.3300  |     | 201.2814  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 40.1320         |                     | 52.6099             |          |     |           |
| 7     | Provider Target Rate                      | 41.0611         |                     | 53.8279             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193         | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378         |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535         |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 41.0611         | 78.6381             | 51.7771             | 13.6500  |     | 185.1263  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 0.6979              | 0.4595              |          |     |           |
| 14    | Prospective Per Diem 11                   | 41.0611         | 79.3360             | 52.2366             | 13.6500  |     | 186.2837  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





199.45

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| <b>Emerald</b> | Healthcare | Center |
|----------------|------------|--------|
|----------------|------------|--------|

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 11/1/1987 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1987/07   |
| Indexed Asset Value   | 4,911,107 |
| FRVS Base Asset:      | 2,656,745 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.029170  |
|                       |           |

| Mortgage Information        |         |          |  |  |  |
|-----------------------------|---------|----------|--|--|--|
| Amount: <b>3,139,792.00</b> |         |          |  |  |  |
| Type: Variable [3]          |         |          |  |  |  |
| < 60% of Base:              | False   |          |  |  |  |
| Interest Rate:              | 10.4000 | <b>%</b> |  |  |  |
| Chase Rate:                 | 9.0000  | <b>%</b> |  |  |  |
| Amortization Rate:          | 10.4000 | <b>%</b> |  |  |  |
| Interest Only:              | False   |          |  |  |  |
| Yearly Payment: 467,540     |         |          |  |  |  |

| Calculation of FRVS Per Diem |                             |          |  |  |  |  |
|------------------------------|-----------------------------|----------|--|--|--|--|
|                              | Total Amount                | Per Diem |  |  |  |  |
| 80% Capital(1):              | 3,928,886                   | 11.8605  |  |  |  |  |
| 20% ROE(2):                  | 982,221                     | 0.7268   |  |  |  |  |
| Insurance Cost(              | 3): <b>53,758</b>           | 1.3448   |  |  |  |  |
| Taxes Cost(3):               | 94,465                      | 2.3631   |  |  |  |  |
| Home Office(3)               | <b>0</b>                    | 0.0000   |  |  |  |  |
| Replacement(38               | <b>§</b> 4): <b>179,332</b> | 0.0000   |  |  |  |  |
| Total FRVS P                 | D:                          | 16.2952  |  |  |  |  |

- (1) 80% Capital (\$3,928,886) amortized at 10.4000% for 20 years Principal & Interest of \$467,540 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.8605
- (2) 20% ROE (\$982,221) times the ROE factor (0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7268
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 29,195    |
|---------------------|-------------|--------------------------|-----------|
| Comparison Date:    | 1/1/1987    | Current RS PBS:          | 49,593    |
| Comparison Bed      | 91          | Effective PBS Limitation | 2,656,745 |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |  |
| Operating  | 41.0611   | 41.0611   | 2.9989                     | 38.0622                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 79.3360<br>52.2366<br>13.6500<br>0.0000<br>0.0000 | 79.3360<br>52.2366<br>16.2952<br>0.0000<br>0.0000 | 5.7943<br>3.8151<br>1.1901 | 73.5417<br>48.4215<br>15.1051 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$15.6354<br>\$8.6851         |  |  |
| Totals   | 186.2837  | 188.9289  | 13.7984                    | 199.4510                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Hawthorne Health & Rehab Center**

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

| Provider Information            | Cost Report (CR)           | Patient Days            |      | Ratings Days    |            |
|---------------------------------|----------------------------|-------------------------|------|-----------------|------------|
| 851 West Lumsden Road           | 03/01/2009-06/30/2010      | Number of Beds: 120     |      | Superior:       | 0          |
| Brandon FL 33511                | Days In CR 487             | Maximum: 58             | ,440 | Standard:       | 184        |
| County: Hillsborough[29]        | First Used: <b>2011/01</b> | Max Annualized: 43      | ,800 | Conditional:    | 0          |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient: 55       | ,430 | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: 16            | ,450 | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: 24            | ,903 | FY Index:       | 1.20140174 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 44.926                  | 93%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 94.849                  | 42%  | Cost:           | 1.04949740 |
| Open Date: 3/27/1995            | Statewide Low Occupar      | cy Threshold: 79.314    | 40%  | Target:         | 1.01620550 |
| Acquired Date: 3/27/1995        | Medicaid Low Occupan       | cy Threshold: 41.940    | 60%  | DC FY Index:    | 1.16416550 |
| Entered Medicaid 3/27/1995      | Low Occupancy Adjust       | ment Factor: 119.586    | 63%  | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/1/2001    | Weighted Low Occ Adj       | ustment Factor: 100.000 | 00%  | DC Inflation:   | 1.02863382 |
| Previous Med # <b>211664</b>    |                            |                         |      |                 |            |
|                                 |                            |                         |      | PS Target:      | 1.02315072 |

|       |  | ]         | Rate Calculations |          | •        |     |           |
|-------|--|-----------|-------------------|----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct            | InDirect | Property | ROE | Totals    |
| 1     | Total Cost   | 948,164   | 1,896,109         | 969,745  | 792,413  | 0   | 4,606,431 |
| 1a    | Audit Adjustments  |           |                   |          |          |     |           |
| 2     | Cost Per Diem  | 38.0743   | 76.1398           | 38.9409  | 31.8200  |     | 184.9750  |
| 3     | Cost Per Diem Inflated   | 39.9589   | 78.3200           | 40.8684  |          |     |           |
| 4     | Low Occupancy Adjustment   |           |                   |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 39.9589   | 78.3200           | 40.8684  | 31.8200  |     | 190.9673  |
| 5a    | Interim Adjustment   |           |                   |          |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |                   |          |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 38.1474   |                   | 46.9720  |          |     |           |
| 7     | Provider Target Rate   | 39.0305   |                   | 48.0594  |          |     |           |
| 7a    | Interim Adjustment   |           |                   |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |                   |          |          |     |           |
| 8     | Cost Based Class Ceilings  | 49.6383   | 96.2960           | 61.3044  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 47.7921   |                   | 55.1439  |          |     |           |
| 10    | Target Rate Class Ceiling  | 48.5666   |                   | 56.0375  |          |     |           |
| 10a   | New Provider Target Limitation   |           |                   |          |          |     |           |
| 10b   | Base for line 10a  |           |                   |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 39.0305   | 78.3200           | 40.8684  | 13.6500  |     | 171.8689  |
| 12/13 | Medicaid Adjustment Rate   |           |                   |          |          |     |           |
| 14    | Prospective Per Diem 11  | 39.0305   | 78.3200           | 40.8684  | 13.6500  |     | 171.8689  |
| 15    | Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                   |          |          |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Hawthorne Health & Rehab Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 3/27/1995 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1995/01   |
| Indexed Asset Value   | 5,824,644 |
| FRVS Base Asset:      | 3,092,490 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.030860  |
|                       |           |

| formation   |                                     |
|-------------|-------------------------------------|
| 4,977,200   | 0.00                                |
| Variable [3 | 1                                   |
| False       |                                     |
| 8.7965      | <b>%</b>                            |
| 8.3356      | <b>%</b>                            |
| 8.7965      | <b>%</b>                            |
| False       |                                     |
| 495,802     |                                     |
|             | 8.7965<br>8.3356<br>8.7965<br>False |

| Calculation of FRVS Per Diem |                     |         |  |  |
|------------------------------|---------------------|---------|--|--|
| Total Amount   Per Diem      |                     |         |  |  |
| 80% Capital(1):              | 4,659,715           | 12.5774 |  |  |
| 20% ROE(2):                  | 1,164,929           | 0.9120  |  |  |
| Insurance Cost(3             | 3): <b>77,651</b>   | 1.4009  |  |  |
| Taxes Cost(3):               | 106,400             | 1.9195  |  |  |
| Home Office(3):              | 0                   | 0.0000  |  |  |
| Replacement(3&               | (4): <b>133,161</b> | 0.0000  |  |  |
| Total FRVS PD                | ):                  | 16.8098 |  |  |

- (1) 80% Capital (\$4,659,715) amortized at 8.7965% for 20 years Principal & Interest of \$495,802 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.5774
- (2) 20% ROE (\$1,164,929) times the ROE factor (0.030860) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9120
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 34,361    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1994   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 90         | Effective PBS Limitation | 3,092,490 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |  |
| Operating  | 39.0305   | 39.0305   | 2.8506                     | 36.1799                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 78.3200<br>40.8684<br>13.6500<br>0.0000<br>0.0000 | 78.3200<br>40.8684<br>16.8098<br>0.0000<br>0.0000 | 5.7201<br>2.9848<br>1.2277 | 72.5999<br>37.8836<br>15.5821 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$14.7748<br>\$8.6851         |  |  |
| Totals   | 171.8689  | 175.0287  | 12.7832                    | 185.7054                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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Florida Agency For Health Care Administration

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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

| Type of Switch shipt I II water of pro- | - L J                      | in this cost reports to change    |                 |            |
|---|----------------------------|-----------------------------------|-----------------|------------|
| Provider Information                    | Cost Report (CR)           | Patient Days                      | Ratings Days    |            |
| 4251 Stack Blvd.                        | 01/01/2009-12/31/2009      | Number of Beds: 120               | Superior:       | 0          |
| Melbourne FL 32901                      | Days In CR 365             | Maximum: 43,800                   | Standard:       | 184        |
| County: Brevard[5]                      | First Used: <b>2010/07</b> | Max Annualized: 43,800            | Conditional:    | 0          |
| Region: Central[3] Area: 7              | Last Used: <b>2011/07</b>  | Total Patient: 40,723             | Total:          | 184        |
| Control Private For profit [1]          | Unaudited [3]              | Medicare: <b>7,154</b>            | Inflat          | ion        |
| Current Class Central Large [6]         | Initial CR? False          | Medicaid: <b>23,496</b>           | FY Index:       | 1.19387802 |
| Class at 1/94: North Large [2]          | Medicaid Utilization       | 57.69712%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]            | Occupancy:                 | 92.97488%                         | Cost:           | 1.05611124 |
| Open Date: 12/8/1995                    | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target:         | 1.01620550 |
| Acquired Date: 12/8/1995                | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index:    | 1.15950000 |
| Entered Medicaid 12/8/1995              | Low Occupancy Adjustr      | ment Factor: 117.22320%           | DC F I Index:   | 1.19750000 |
| Med # Active Date: 10/1/2003            | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:   | 1.03277275 |
| Previous Med # <b>212156</b>            |                            |                                   |                 |            |
|   |                            |                                   | PS Target:      | 1.02315072 |

|       | 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             | 35.6800  |     | 205.3004  |
| 3     | Cost Per Diem Inflated                    | 43.6427          | 86.3997             | 47.1431             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 43.6427          | 86.3997             | 47.1431             | 35.6800  |     | 212.8655  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 47.1701          |                     | 50.7174             |          |     |           |
| 7     | Provider Target Rate                      | 48.2621          |                     | 51.8915             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 43.6427          | 86.3997             | 47.1431             | 13.6500  |     | 190.8355  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.7482              | 0.4082              |          |     |           |
| 14    | Prospective Per Diem 11                   | 43.6427          | 87.1479             | 47.5513             | 13.6500  |     | 191.9919  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





204.35

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Atlantic Shores Nursing and Rehab**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 12/8/1995 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1995/07   |
| Indexed Asset Value   | 5,501,645 |
| FRVS Base Asset:      | 2,094,240 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.029170  |
|                       |           |

| Mortgage Information |              |  |  |
|----------------------|--------------|--|--|
| Amount:              | 4,190,261.00 |  |  |
| Type:                | Fixed [2]    |  |  |
| < 60% of Base:       | False        |  |  |
| Interest Rate:       | 8.0700 %     |  |  |
| Chase Rate:          | 3.2500 %     |  |  |
| Amortization Rate:   | 6.2500 %     |  |  |
| Interest Only:       | False        |  |  |
| Yearly Payment:      | 386,046      |  |  |

| Calculation of FRVS Per Diem |                  |         |  |  |
|------------------------------|------------------|---------|--|--|
| Total Amount Per Die         |                  |         |  |  |
| 80% Capital(1):              | 4,401,316        | 9.7932  |  |  |
| 20% ROE(2):                  | 1,100,329        | 0.8142  |  |  |
| Insurance Cost(3):           | 38,868           | 0.9544  |  |  |
| Taxes Cost(3):               | 88,425           | 2.1714  |  |  |
| Home Office(3):              | 13,309           | 0.3268  |  |  |
| Replacement(3&4)             | ): <b>30,406</b> | 0.0000  |  |  |
| Total FRVS PD:               |                  | 14.0600 |  |  |

- (1) 80% Capital (\$4,401,316) amortized at 6.2500% for 20 years Principal & Interest of \$386,046 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.7932
- (2) 20% ROE (\$1,100,329) times the ROE factor (0.029170) divided by annual available days (43,800) 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 Det | ermination | Used Per Bed Standard:   | 34,904    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1995   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60         | Effective PBS Limitation | 2,094,240 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |  |
| Operating  | 43.6427   | 43.6427   | 3.1875                     | 40.4552                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 87.1479<br>47.5513<br>13.6500<br>0.0000<br>0.0000 | 87.1479<br>47.5513<br>14.0600<br>0.0000<br>0.0000 | 6.3649<br>3.4729<br>1.0269 | 80.7830<br>44.0784<br>13.0331 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.3191<br>\$8.6851         |  |  |
| Totals   | 191.9919  | 192.4019  | 14.0522                    | 204.3539                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





179.11

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Bonifav Nursing and Rehab**

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

| Provider Information           | Cost Report (CR)           | Patient Days                    | Ratings Days                |
|--------------------------------|----------------------------|---------------------------------|-----------------------------|
| 306 West Brock Avenue          | 01/01/2010-12/31/2010      | Number of Beds: 180             | Superior: 0                 |
| Bonifay FL 32425               | Days In CR 365             | Maximum: <b>65,700</b>          | Standard: 184               |
| County: Holmes[30]             | First Used: <b>2011/07</b> | Max Annualized: 65,700          | Conditional: 0              |
| Region: North [1] Area: 2      | Last Used: <b>2011/07</b>  | Total Patient: 59,104           | Total: <b>184</b>           |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>8,905</b>          | Inflation                   |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: <b>44,920</b>         | FY Index: <b>1.22078676</b> |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 76.00162%                       | Semester Index: 1.26086800  |
| Operating Ex > 18 months [1]   | Occupancy:                 | 89.96043%                       |                             |
| Open Date: 7/1/1984            | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> % | Target: 1.01620550          |
| Acquired Date: <b>7/1/1984</b> | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> % | DC FY Index: 1.17400000     |
| Entered Medicaid 7/1/1984      | Low Occupancy Adjustr      | ment Factor: 113.42256%         | DC Sem Index: 1.19750000    |
| Med # Active Date: 10/1/2003   | Weighted Low Occ Adju      | ustment Factor: 100.00000%      | DC Inflation: 1.02001704    |
| Previous Med # 212377          |                            |                                 | 102001/01                   |
|                                |                            |                                 | PS Target: 1.02315072       |

|       | Rate Calculations   |           |           |           |           |     |           |  |
|-------|---|-----------|-----------|-----------|-----------|-----|-----------|--|
| Item  | Description   | Operating | Direct    | InDirect  | Property  | ROE | Totals    |  |
| 1     | Total Cost  | 1,866,890 | 3,183,539 | 1,661,665 | 1,720,885 | 0   | 8,432,979 |  |
| 1a    | Audit Adjustments   |           |           |           |           |     |           |  |
| 2     | Cost Per Diem   | 41.5603   | 70.8713   | 36.9917   | 38.3100   |     | 187.7333  |  |
| 3     | Cost Per Diem Inflated  | 42.9248   | 72.2899   | 38.2062   |           |     |           |  |
| 4     | Low Occupancy Adjustment  |           |           |           |           |     |           |  |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 42.9248   | 72.2899   | 38.2062   | 38.3100   |     | 191.7309  |  |
| 5a    | Interim Adjustment  |           |           |           |           |     |           |  |
| 5b    | Interim Adjusted Per Diem   |           |           |           |           |     |           |  |
| 6     | Prior Semester: Provider Target Base  | 38.8271   |           | 44.2723   |           |     |           |  |
| 7     | Provider Target Rate  | 39.7260   |           | 45.2972   |           |     |           |  |
| 7a    | Interim Adjustment  |           |           |           |           |     |           |  |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |           |     |           |  |
| 8     | Cost Based Class Ceilings   | 47.7573   | 95.2206   | 58.5089   | 13.6500   |     |           |  |
| 9     | Prior Semester: Class Ceiling Target Base   | 45.2463   |           | 53.4956   |           |     |           |  |
| 10    | Target Rate Class Ceiling   | 45.9795   |           | 54.3625   |           |     |           |  |
| 10a   | New Provider Target Limitation  |           |           |           |           |     |           |  |
| 10b   | Base for line 10a   |           |           |           |           |     |           |  |
| 11    | Lesser of 5,7,8,10, 10a   | 39.7260   | 72.2899   | 38.2062   | 13.6500   |     | 163.8721  |  |
| 12/13 | Medicaid Adjustment Rate  |           | 2.1146    | 1.1176    |           |     |           |  |
| 14    | Prospective Per Diem 11   | 39.7260   | 74.4045   | 39.3238   | 13.6500   |     | 167.1043  |  |
| 15    | Inflated Usual & Customary Charge  Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |           |     |           |  |





179.11

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Bonifav Nursing and Rehab**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/2003 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1984/07   |
| Indexed Asset Value  | 6,801,337 |
| FRVS Base Asset:     | 1,432,662 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027600  |
|                      |           |

| Mortgage Information |           |          |  |  |
|----------------------|-----------|----------|--|--|
| Amount: 5,325,551.00 |           |          |  |  |
| Type:                | Fixed [2] |          |  |  |
| < 60% of Base:       | False     |          |  |  |
| Interest Rate:       | 8.0700    | <b>%</b> |  |  |
| Chase Rate:          | 3.2500    | <b>%</b> |  |  |
| Amortization Rate:   | 6.2500    | <b>%</b> |  |  |
| Interest Only:       | False     |          |  |  |
| Yearly Payment:      | 477,2     | 244      |  |  |

| Calculation of FRVS Per Diem |                   |          |  |  |
|------------------------------|-------------------|----------|--|--|
|                              | Total Amount      | Per Diem |  |  |
| 80% Capital(1):              | 5,441,070         | 8.0711   |  |  |
| 20% ROE(2):                  | 1,360,267         | 0.6349   |  |  |
| Insurance Cost(3             | 3): <b>66,934</b> | 1.1325   |  |  |
| Taxes Cost(3):               | 57,488            | 0.9727   |  |  |
| Home Office(3):              | 20,164            | 0.3412   |  |  |
| Replacement(3&               | 24): 33,283       | 0.0000   |  |  |
| Total FRVS PI                | ):                | 11.1524  |  |  |

- (1) 80% Capital (\$5,441,070) amortized at 6.2500% for 20 years Principal & Interest of \$477,244 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$8.0711
- (2) 20% ROE (\$1,360,267) times the ROE factor (0.027600) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.6349
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| <u> </u>             |             | 1 2                      |           |  |
|----------------------|-------------|--------------------------|-----------|--|
| Per Bed Standard Der | termination | Used Per Bed Standard:   | 28,500    |  |
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60          | Effective PBS Limitation | 1,710,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |   |                            |                               |  |  |  |
| Operating  | 39.7260   | 39.7260   | 2.9014                     | 36.8246                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 74.4045<br>39.3238<br>13.6500<br>0.0000<br>0.0000 | 74.4045<br>39.3238<br>11.1524<br>0.0000<br>0.0000 | 5.4342<br>2.8720<br>0.8145 | 68.9703<br>36.4518<br>10.3379 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.8445<br>\$8.6851         |  |  |  |
| Totals   | 167.1043  | 164.6067  | 12.0221                    | 179.1142                      |  |  |  |

| *Medicaid | Trend | Ad | justment | : |
|-----------|-------|----|----------|---|
|-----------|-------|----|----------|---|





205.86

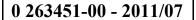
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Riviera Palms Nursing and Rehab**

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

| Provider Information            | Cost Report (CR)           | Patient Days          |               | Ratings         | Days       |
|---------------------------------|----------------------------|-----------------------|---------------|-----------------|------------|
| 926 Haben Blvd.                 | 01/01/2010-12/31/2010      | Number of Beds: 1     | 20            | Superior:       | 0          |
| Palmetto FL 34221               | Days In CR 365             | Maximum:              | 43,800        | Standard:       | 184        |
| County: Manatee[41]             | First Used: <b>2011/07</b> | Max Annualized:       | 43,800        | Conditional:    | 0          |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient:        | 38,019        | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare:             | 8,848         | Inflati         | on         |
| Current Class Central Large [6] | Initial CR? False          | Medicaid:             | 23,358        | FY Index:       | 1.22078676 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 61.4                  | <b>13770%</b> | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 86.8                  | 80137%        | Cost:           | 1.03283230 |
| Open Date: 3/1/1988             | Statewide Low Occupan      | cy Threshold: 79.3    | 31440%        | Target:         | 1.01620550 |
| Acquired Date: 3/1/1988         | Medicaid Low Occupan       | cy Threshold: 41.9    | 94060%        | DC FY Index:    | 1.17400000 |
| Entered Medicaid 3/7/1988       | Low Occupancy Adjusti      | nent Factor: 109.4    | 43961%        | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 10/1/2003    | Weighted Low Occ Adju      | ustment Factor: 100.0 | 00000%        | DC Inflation:   | 1.02001704 |
| Previous Med # <b>212385</b>    |                            |                       |               |                 |            |
|                                 |                            |                       |               | PS Target:      | 1.02315072 |

|       |  | Rate Calculations |           |           |          |     |           |  |
|-------|--|-------------------|-----------|-----------|----------|-----|-----------|--|
| Item  | Description  | Operating         | Direct    | InDirect  | Property | ROE | Totals    |  |
| 1     | Total Cost   | 1,007,322         | 1,981,849 | 1,117,696 | 921,707  | 0   | 5,028,574 |  |
| 1a    | Audit Adjustments  |                   |           |           |          |     |           |  |
| 2     | Cost Per Diem  | 43.1254           | 84.8467   | 47.8507   | 39.4600  |     | 215.2828  |  |
| 3     | Cost Per Diem Inflated   | 44.5413           | 86.5451   | 49.4217   |          |     |           |  |
| 4     | Low Occupancy Adjustment   |                   |           |           |          |     |           |  |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 44.5413           | 86.5451   | 49.4217   | 39.4600  |     | 219.9681  |  |
| 5a    | Interim Adjustment   |                   |           |           |          |     |           |  |
| 5b    | Interim Adjusted Per Diem  |                   |           |           |          |     |           |  |
| 6     | Prior Semester: Provider Target Base   | 44.1645           |           | 49.9707   |          |     |           |  |
| 7     | Provider Target Rate   | 45.1869           |           | 51.1276   |          |     |           |  |
| 7a    | Interim Adjustment   |                   |           |           |          |     |           |  |
| 7b    | Interim Adjusted Provider Target Rate  |                   |           |           |          |     |           |  |
| 8     | Cost Based Class Ceilings  | 49.6383           | 96.2960   | 61.3044   | 13.6500  |     |           |  |
| 9     | Prior Semester: Class Ceiling Target Base  | 47.7921           |           | 55.1439   |          |     |           |  |
| 10    | Target Rate Class Ceiling  | 48.5666           |           | 56.0375   |          |     |           |  |
| 10a   | New Provider Target Limitation   |                   |           |           |          |     |           |  |
| 10b   | Base for line 10a  |                   |           |           |          |     |           |  |
| 11    | Lesser of 5,7,8,10, 10a  | 44.5413           | 86.5451   | 49.4217   | 13.6500  |     | 194.1581  |  |
| 12/13 | Medicaid Adjustment Rate   |                   | 1.1136    | 0.6359    |          |     |           |  |
| 14    | Prospective Per Diem 11  | 44.5413           | 87.6587   | 50.0576   | 13.6500  |     | 195.9076  |  |
| 15    | Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |                   |           |           |          |     |           |  |





205.86

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Riviera Palms Nursing and Rehab

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 3/7/1988  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1988/01   |
| Indexed Asset Value   | 5,109,828 |
| FRVS Base Asset:      | 2,648,070 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027600  |
|                       |           |

| Mortgage Information        |           |  |  |
|-----------------------------|-----------|--|--|
| Amount: <b>3,899,682.00</b> |           |  |  |
| Type:                       | Fixed [2] |  |  |
| < 60% of Base:              | False     |  |  |
| Interest Rate:              | 8.0700 %  |  |  |
| Chase Rate:                 | 3.2500 %  |  |  |
| Amortization Rate:          | 6.2500 %  |  |  |
| Interest Only:              | False     |  |  |
| Yearly Payment:             | 358,552   |  |  |
|                             |           |  |  |

| Calculation      | Calculation of FRVS Per Diem |          |  |  |  |
|------------------|------------------------------|----------|--|--|--|
|                  | Total Amount                 | Per Diem |  |  |  |
| 80% Capital(1):  | 4,087,862                    | 9.0957   |  |  |  |
| 20% ROE(2):      | 1,021,966                    | 0.7155   |  |  |  |
| Insurance Cost(3 | 3): <b>48,310</b>            | 1.2707   |  |  |  |
| Taxes Cost(3):   | 62,146                       | 1.6346   |  |  |  |
| Home Office(3):  | 12,970                       | 0.3411   |  |  |  |
| Replacement(38   | (24): <b>32,738</b>          | 0.0000   |  |  |  |
| Total FRVS PI    | <b>)</b> :                   | 13.0576  |  |  |  |

- (1) 80% Capital (\$4,087,862) amortized at 6.2500% for 20 years Principal & Interest of \$358,552 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.0957
- (2) 20% ROE (\$1,021,966) times the ROE factor (0.027600) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7155
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 29,423    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 7/1/1987    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 90          | Effective PBS Limitation | 2,648,070 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |  |
| Operating  | 44.5413   | 44.5413   | 3.2531                     | 41.2882                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 87.6587<br>50.0576<br>13.6500<br>0.0000<br>0.0000 | 87.6587<br>50.0576<br>13.0576<br>0.0000<br>0.0000 | 6.4022<br>3.6560<br>0.9537 | 81.2565<br>46.4016<br>12.1039 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 10-00-1   |   |                            | \$16.1204<br>\$8.6851         |  |  |
| Totals   | 195.9076  | 195.3152  | 14.2650                    | 205.8557                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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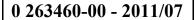
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Boynton Beach 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 D          | ays       | Ratings         | Days       |
|--------------------------------|----------------------------|--------------------|-----------|-----------------|------------|
| 9600 Lawrence Road             | 01/01/2010-12/31/2010      | Number of Beds:    | 169       | Superior:       | 0          |
| <b>Boynton Beach FL 33436</b>  | Days In CR 365             | Maximum:           | 61,685    | Standard:       | 184        |
| County: Palm Beach[50]         | First Used: <b>2011/07</b> | Max Annualized:    | 61,685    | Conditional:    | 0          |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient:     | 53,038    | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:          | 18,052    | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid:          | 25,472    | FY Index:       | 1.22078676 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 4                  | 48.02594% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | ;                  | 85.98201% | Cost:           | 1.03283230 |
| Open Date: 6/1/1977            | Statewide Low Occupan      | cy Threshold:      | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: <b>7/1/1984</b> | Medicaid Low Occupan       | cy Threshold:      | 41.94060% | DC FY Index:    | 1.17400000 |
| Entered Medicaid 7/1/1984      | Low Occupancy Adjusti      | ment Factor: 10    | 08.40656% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 10/1/2003   | Weighted Low Occ Adju      | ustment Factor: 10 | 00.00000% | DC Inflation:   | 1.02001704 |
| Previous Med # <b>211257</b>   |                            |                    |           |                 |            |
|                                |                            |                    |           | PS Target:      | 1.02315072 |

|       |   | ]               | Rate Calculations   |                     |           |     |           |
|-------|---|-----------------|---------------------|---------------------|-----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property  | ROE | Totals    |
| 1     | Total Cost                                | 1,058,539       | 2,255,347           | 1,362,632           | 1,463,621 | 0   | 6,140,139 |
| 1a    | Audit Adjustments                         |                 |                     |                     |           |     |           |
| 2     | Cost Per Diem                             | 41.5570         | 88.5422             | 53.4953             | 57.4600   |     | 241.0545  |
| 3     | Cost Per Diem Inflated                    | 42.9214         | 90.3146             | 55.2517             |           |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |           |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 42.9214         | 90.3146             | 55.2517             | 57.4600   |     | 245.9477  |
| 5a    | Interim Adjustment                        |                 |                     |                     |           |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |           |     |           |
| 6     | Prior Semester: Provider Target Base      | 41.4365         |                     | 54.8606             |           |     |           |
| 7     | Provider Target Rate                      | 42.3958         |                     | 56.1307             |           |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |           |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |           |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193         | 97.3713             | 64.0999             | 13.6500   |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378         |                     | 56.8989             |           |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535         |                     | 57.8210             |           |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |           |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |           |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 42.3958         | 90.3146             | 55.2517             | 13.6500   |     | 201.6121  |
| 12/13 | Medicaid Adjustment Rate                  |                 |                     |                     |           |     |           |
| 14    | Prospective Per Diem 11                   | 42.3958         | 90.3146             | 55.2517             | 13.6500   |     | 201.6121  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002    |     |           |





210.76

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Boynton Beach Rehabilitation Center**

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:           | 7/1/1998  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1984/07   |
| Indexed Asset Value   | 7,958,092 |
| FRVS Base Asset:      | 1,235,042 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027600  |
|                       |           |

| Mortgage Int       | Mortgage Information        |  |  |  |
|--------------------|-----------------------------|--|--|--|
| Amount:            | Amount: <b>6,365,423.00</b> |  |  |  |
| Type:              | Fixed [2]                   |  |  |  |
| < 60% of Base:     | False                       |  |  |  |
| Interest Rate:     | 8.0700 %                    |  |  |  |
| Chase Rate:        | 3.2500 %                    |  |  |  |
| Amortization Rate: | 6.2500 %                    |  |  |  |
| Interest Only:     | False                       |  |  |  |
| Yearly Payment:    | 558,412                     |  |  |  |
|                    |                             |  |  |  |

| Calculation of FRVS Per Diem |            |          |  |  |
|------------------------------|------------|----------|--|--|
| То                           | tal Amount | Per Diem |  |  |
| 80% Capital(1):              | 6,366,474  | 10.0585  |  |  |
| 20% ROE(2):                  | 1,591,618  | 0.7913   |  |  |
| Insurance Cost(3):           | 87,153     | 1.6432   |  |  |
| Taxes Cost(3):               | 119,540    | 2.2539   |  |  |
| Home Office(3):              | 18,094     | 0.3412   |  |  |
| Replacement(3&4)             | : 48,602   | 0.0000   |  |  |
| Total FRVS PD:               |            | 15.0881  |  |  |

- (1) 80% Capital (\$6,366,474) amortized at 6.2500% for 20 years Principal & Interest of \$558,412 divided by annual available days (61,685) divided by Occup. Adj. (0.9000) = \$10.0585
- (2) 20% ROE (\$1,591,618) times the ROE factor (0.027600) divided by annual available days (61,685) divided by Occup. Adj. (0.9000) = \$0.7913
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 168         | Effective PBS Limitation | 4,788,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |  |
|--|---|---|----------------------------|-----------------------------------|--|--|
| Components   | Cost FRVS MTA* Final Component                    |   |                            |                                   |  |  |
| Operating  | 42.3958   | 42.3958   | 3.0964                     | 39.2994                           |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 90.3146<br>55.2517<br>13.6500<br>0.0000<br>0.0000 | 90.3146<br>55.2517<br>15.0881<br>0.0000<br>0.0000 | 6.5962<br>4.0353<br>1.1020 | 83.7184<br>51.2164<br>13.9861     |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 201.6121  | 203.0502  | 14.8299                    | \$13.8590<br>\$8.6851<br>210.7644 |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





**192.66** 

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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]

| <u> </u>                       |                            |                     | · · · · · · · · · · · · · · · · · · · |                 |            |
|--------------------------------|----------------------------|---------------------|---------------------------------------|-----------------|------------|
| Provider Information           | Cost Report (CR)           | Patient Days        | S                                     | Ratings         | Days       |
| 611 Turner Camp Road           | 01/01/2009-12/31/2009      | Number of Beds:     | 116                                   | Superior:       | 0          |
| Inverness FL 34453             | Days In CR 365             | Maximum:            | 42,340                                | Standard:       | 184        |
| County: Citrus[9]              | First Used: <b>2010/07</b> | Max Annualized:     | 42,340                                | Conditional:    | 0          |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>  | Total Patient:      | 37,951                                | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:           | 10,670                                | Inflati         | on         |
| Current Class North Large [2]  | Initial CR? False          | Medicaid:           | 17,210                                | FY Index:       | 1.19387802 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 45.                 | 34795%                                | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 89.                 | 63392%                                | Cost:           | 1.05611124 |
| Open Date: 7/17/1987           | Statewide Low Occupan      | cy Threshold: 79.   | 31440%                                | Target:         | 1.01620550 |
| Acquired Date: 7/17/1987       | Medicaid Low Occupan       | cy Threshold: 41.   | 94060%                                | DC FY Index:    | 1.15950000 |
| Entered Medicaid 7/17/1987     | Low Occupancy Adjusti      | ment Factor: 113.   | .01090%                               | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 10/1/2003   | Weighted Low Occ Adju      | stment Factor: 100. | .00000%                               | DC Inflation:   | 1.03277275 |
| Previous Med # <b>211991</b>   |                            |                     |                                       |                 |            |
|                                |                            |                     |                                       | PS Target:      | 1.02315072 |

|       | 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  | 46.9100  |     | 208.2025  |
| 3     | Cost Per Diem Inflated   | 40.7599   | 83.9050   | 43.7818  |          |     |           |
| 4     | Low Occupancy Adjustment   |           |           |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 40.7599   | 83.9050   | 43.7818  | 46.9100  |     | 215.3567  |
| 5a    | Interim Adjustment   |           |           |          |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |           |          |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 40.4965   |           | 48.1389  |          |     |           |
| 7     | Provider Target Rate   | 41.4340   |           | 49.2534  |          |     |           |
| 7a    | Interim Adjustment   |           |           |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |           |          |          |     |           |
| 8     | Cost Based Class Ceilings  | 47.7573   | 95.2206   | 58.5089  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 45.2463   |           | 53.4956  |          |     |           |
| 10    | Target Rate Class Ceiling  | 45.9795   |           | 54.3625  |          |     |           |
| 10a   | New Provider Target Limitation   |           |           |          |          |     |           |
| 10b   | Base for line 10a  |           |           |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 40.7599   | 83.9050   | 43.7818  | 13.6500  |     | 182.0967  |
| 12/13 | Medicaid Adjustment Rate   |           |           |          |          |     |           |
| 14    | Prospective Per Diem 11  | 40.7599   | 83.9050   | 43.7818  | 13.6500  |     | 182.0967  |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |          |          |     |           |





192.66

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Arbor Trail Nursing and Rehab**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 7/17/1987 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1987/07   |
| Indexed Asset Value  | 5,252,933 |
| FRVS Base Asset:     | 1,751,700 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029170  |
|                      |           |

| Mortgage In:                | formation |  |  |  |  |
|-----------------------------|-----------|--|--|--|--|
| Amount: <b>4,025,253.00</b> |           |  |  |  |  |
| Type:                       | Fixed [2] |  |  |  |  |
| < 60% of Base:              | False     |  |  |  |  |
| Interest Rate:              | 8.0700 %  |  |  |  |  |
| Chase Rate:                 | 3.2500 %  |  |  |  |  |
| Amortization Rate:          | 6.2500 %  |  |  |  |  |
| Interest Only:              | False     |  |  |  |  |
| Yearly Payment:             | 368,594   |  |  |  |  |
|                             |           |  |  |  |  |

| Calculation o      | f FRVS Per | Diem     |
|--------------------|------------|----------|
| Tota               | al Amount  | Per Diem |
| 80% Capital(1):    | 4,202,346  | 9.6729   |
| 20% ROE(2):        | 1,050,587  | 0.8042   |
| Insurance Cost(3): | 33,547     | 0.8840   |
| Taxes Cost(3):     | 77,578     | 2.0442   |
| Home Office(3):    | 12,403     | 0.3268   |
| Replacement(3&4):  | 35,928     | 0.0000   |
| Total FRVS PD:     |            | 13.7321  |

- (1) 80% Capital (\$4,202,346) amortized at 6.2500% for 20 years Principal & Interest of \$368,594 divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$9.6729
- (2) 20% ROE (\$1,050,587) times the ROE factor (0.029170) divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$0.8042
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 29,195    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1987    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60          | Effective PBS Limitation | 1,751,700 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost FRVS MTA* Final Component                    |   |                            |                               |  |  |
| Operating  | 40.7599   | 40.7599   | 2.9769                     | 37.7830                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 83.9050<br>43.7818<br>13.6500<br>0.0000<br>0.0000 | 83.9050<br>43.7818<br>13.7321<br>0.0000<br>0.0000 | 6.1280<br>3.1976<br>1.0029 | 77.7770<br>40.5842<br>12.7292 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$15.1030<br>\$8.6851         |  |  |
| Totals   | 182.0967  | 182.1788  | 13.3054                    | 192.6615                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





218.13

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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** Superior: 01/01/2009-12/31/2009 Number of Beds: 5601 31st Street North 60 184 21,900 Standard: 365 Days In CR Maximum: St. Petersburg FL 33712 0 Conditional: County: Pinellas[52] 21,900 First Used: 2011/01 Max Annualized: 184 Total: Region: Central[3] Area: 5 Last Used: 2011/07 Total Patient: 18,785 Control Private For profit [1] 2,827 Unaudited [3] Medicare: Inflation **False** 13,835 Current Class Central Small [5] Initial CR? Medicaid: FY Index: 1.19387802 Class at 1/94: North Small [1] Medicaid Utilization 73.64919% Semester Index: 1.26086800 85.77626% Operating Ex > 18 months [1] Occupancy: Cost: 1.05611124 Open Date: 1/1/1972 Statewide Low Occupancy Threshold: 79.31440% Target: 1.01620550 Acquired Date: 3/8/1995 Medicaid Low Occupancy Threshold: 41.94060% DC FY Index: 1.15950000 3/8/1995 108.14714% **Entered Medicaid** Low Occupancy Adjustment Factor: DC Sem Index: 1.19750000 100.00000% Med # Active Date: 10/1/2003 Weighted Low Occ Adjustment Factor: DC Inflation: 1.03277275 Previous Med# 211630 **PS Target:** 1.02315072

|       | Rate Calculations                         |           |           |          |          |     |           |
|-------|---|-----------|-----------|----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct    | InDirect | Property | ROE | Totals    |
| 1     | Total Cost                                | 750,073   | 1,082,253 | 694,144  | 235,610  | 0   | 2,762,080 |
| 1a    | Audit Adjustments                         |           |           |          |          |     |           |
| 2     | Cost Per Diem                             | 54.2156   | 78.2257   | 50.1730  | 17.0300  |     | 199.6443  |
| 3     | Cost Per Diem Inflated                    | 57.2577   | 80.7894   | 52.9883  |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |           |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 57.2577   | 80.7894   | 52.9883  | 17.0300  |     | 208.0654  |
| 5a    | Interim Adjustment                        |           |           |          |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |           |          |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 55.7010   |           | 53.6513  |          |     |           |
| 7     | Provider Target Rate                      | 56.9905   |           | 54.8934  |          |     |           |
| 7a    | Interim Adjustment                        |           |           |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |          |          |     |           |
| 8     | Cost Based Class Ceilings                 | 56.4866   | 97.7236   | 72.5771  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 54.6049   |           | 64.3815  |          |     |           |
| 10    | Target Rate Class Ceiling                 | 55.4898   |           | 65.4248  |          |     |           |
| 10a   | New Provider Target Limitation            |           |           |          |          |     |           |
| 10b   | Base for line 10a                         |           |           |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 55.4898   | 80.7894   | 52.9883  | 13.6500  |     | 202.9175  |
| 12/13 | Medicaid Adjustment Rate                  |           | 2.1494    | 1.4098   |          |     |           |
| 14    | Prospective Per Diem 11                   | 55.4898   | 82.9388   | 54.3981  | 13.6500  |     | 206.4767  |
| 15    | T. 1. 1.C                                 |           |           |          |          |     |           |





218.13

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Pinellas Point Nursing and Rehab**

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Bega  | an FRVS:        | 3/8/1995  |
|-------|-----------------|-----------|
| Year  | of Phase-In/Fu  | 11:       |
| RS to | o Start Calcs:  | 1995/01   |
| Inde  | xed Asset Value | 2,748,447 |
| FRV   | S Base Asset:   | 1,604,692 |
| Occi  | ıp Adj Factor:  | 0.9000    |
| ROE   | EFactor         | 0.029170  |
|       |                 |           |

| Mortgage Information |                      |          |  |  |  |
|----------------------|----------------------|----------|--|--|--|
| Amount:              | Amount: 2,040,258.00 |          |  |  |  |
| Type:                | Fixed [2]            |          |  |  |  |
| < 60% of Base:       | False                |          |  |  |  |
| Interest Rate:       | 8.0700               | <b>%</b> |  |  |  |
| Chase Rate:          | 3.2500               | <b>%</b> |  |  |  |
| Amortization Rate:   | 6.2500               | <b>%</b> |  |  |  |
| Interest Only:       | False                |          |  |  |  |
| Yearly Payment:      | 192,8                | 356      |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |  |
|------------------------------|-----------|----------|--|--|--|--|
| Total                        | al Amount | Per Diem |  |  |  |  |
| 80% Capital(1):              | 2,198,758 | 9.7847   |  |  |  |  |
| 20% ROE(2):                  | 549,689   | 0.8135   |  |  |  |  |
| Insurance Cost(3):           | 24,432    | 1.3006   |  |  |  |  |
| Taxes Cost(3):               | 30,876    | 1.6437   |  |  |  |  |
| Home Office(3):              | 6,139     | 0.3268   |  |  |  |  |
| Replacement(3&4):            | 15,142    | 0.0000   |  |  |  |  |
| Total FRVS PD:               |           | 13.8693  |  |  |  |  |

- (1) 80% Capital (\$2,198,758) amortized at 6.2500% for 20 years Principal & Interest of \$192,856 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$9.7847
- (2) 20% ROE (\$549,689) times the ROE factor (0.029170) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.8135
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 34,361    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1994   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60         | Effective PBS Limitation | 2,061,660 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Components Cost FRVS MTA* Final Component         |   |                            |                               |  |
| Operating  | 55.4898   | 55.4898   | 4.0527                     | 51.4371                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 82.9388<br>54.3981<br>13.6500<br>0.0000<br>0.0000 | 82.9388<br>54.3981<br>13.8693<br>0.0000<br>0.0000 | 6.0575<br>3.9730<br>1.0129 | 76.8813<br>50.4251<br>12.8564 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.8482<br>\$8.6851         |  |
| Totals   | 206.4767  | 206.6960  | 15.0961                    | 218.1332                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





<del>20</del>2.07

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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 D          | ays       | Ratings         | Days       |
|--------------------------------|----------------------------|--------------------|-----------|-----------------|------------|
| 4134 Dunn Ave.                 | 01/01/2009-12/31/2009      | Number of Beds:    | 163       | Superior:       | 0          |
| Jacksonville FL 32218          | Days In CR 365             | Maximum:           | 59,495    | Standard:       | 166        |
| County: Duval[16]              | First Used: <b>2010/07</b> | Max Annualized:    | 59,495    | Conditional:    | 18         |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient:     | 54,735    | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:          | 5,331     | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid:          | 41,378    | FY Index:       | 1.19387802 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | ,                  | 75.59697% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | ٩                  | 91.99933% | Cost:           | 1.05611124 |
| Open Date: 10/1/1990           | Statewide Low Occupan      | cy Threshold:      | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 10/1/1990       | Medicaid Low Occupan       | cy Threshold:      | 41.94060% | DC FY Index:    | 1.15950000 |
| Entered Medicaid 10/31/1990    | Low Occupancy Adjusti      | ment Factor: 1     | 15.99323% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 10/1/2003   | Weighted Low Occ Adj       | ustment Factor: 10 | 00.00000% | DC Inflation:   |            |
| Previous Med # 212725          |                            |                    |           |                 | 1.03277275 |
|                                |                            |                    |           | PS Target:      | 1.02315072 |

|       |   | R                | ate 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              | 21.1500  |     | 187.0560  |
| 3     | Cost Per Diem Inflated                    | 40.2024          | 88.9131             | 44.0905              |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                      |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 40.2024          | 88.9131             | 44.0905              | 21.1500  |     | 194.3560  |
| 5a    | Interim Adjustment                        |                  |                     |                      |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                      |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 40.1760          |                     | 45.9077              |          |     |           |
| 7     | Provider Target Rate                      | 41.1061          |                     | 46.9705              |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                      |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                      |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089              | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956              |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625              |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                      |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                      |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 40.2024          | 88.9131             | 44.0905              | 13.6500  |     | 186.8560  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.3099              | 1.1455               |          |     |           |
| 14    | Prospective Per Diem 11                   | 40.2024          | 91.2230             | 45.2360              | 13.6500  |     | 190.3114  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/2 | 1/2002   |     |           |





202.07

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Jacksonville Nursing and Rehab**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/31/1990 |
|----------------------|------------|
| Year of Phase-In/Ful | 1:         |
| RS to Start Calcs:   | 1990/07    |
| Indexed Asset Value  | 6,864,542  |
| FRVS Base Asset:     | 3,017,400  |
| Occup Adj Factor:    | 0.9000     |
| ROE Factor           | 0.029170   |
|                      |            |

| Mortgage Information |           |          |  |  |
|----------------------|-----------|----------|--|--|
| Amount:              | 5,227,709 | 9.00     |  |  |
| Type:                | Fixed [2] |          |  |  |
| < 60% of Base:       | False     |          |  |  |
| Interest Rate:       | 8.0700    | <b>%</b> |  |  |
| Chase Rate:          | 3.2500    | <b>%</b> |  |  |
| Amortization Rate:   | 6.2500    | <b>%</b> |  |  |
| Interest Only:       | False     |          |  |  |
| Yearly Payment:      | 481,6     | 579      |  |  |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |  |  |
|-----------------|------------------------------|----------|--|--|--|--|
|                 | Total Amount                 | Per Diem |  |  |  |  |
| 80% Capital(1): | 5,491,634                    | 8.9957   |  |  |  |  |
| 20% ROE(2):     | 1,372,908                    | 0.7479   |  |  |  |  |
| Insurance Cost( | <b>38,006</b>                | 0.6944   |  |  |  |  |
| Taxes Cost(3):  | 40,497                       | 0.7399   |  |  |  |  |
| Home Office(3)  | : <b>17,888</b>              | 0.3268   |  |  |  |  |
| Replacement(38  | <b>£</b> 4): <b>71,737</b>   | 0.0000   |  |  |  |  |
| Total FRVS PI   | D:                           | 11.5047  |  |  |  |  |

- (1) 80% Capital (\$5,491,634) amortized at 6.2500% for 20 years Principal & Interest of \$481,679 divided by annual available days (59,495) divided by Occup. Adj. (0.9000) = \$8.9957
- (2) 20% ROE (\$1,372,908) times the ROE factor (0.029170) divided by annual available days (59,495) divided by Occup. Adj. (0.9000) = \$0.7479
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| ĺ | Per Bed Standard Det | ermination | Used Per Bed Standard:   | 30,174    |  |
|---|----------------------|------------|--------------------------|-----------|--|
|   |                      |            |                          | ,         |  |
|   | Comparison Date:     | 1/1/1990   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed       | 100        | Effective PBS Limitation | 3,017,400 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |   |                            |                               |  |  |
| Operating  | 40.2024   | 40.2024   | 2.9362                     | 37.2662                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 91.2230<br>45.2360<br>13.6500<br>0.0000<br>0.0000 | 91.2230<br>45.2360<br>11.5047<br>0.0000<br>0.0000 | 6.6625<br>3.3038<br>0.8402 | 84.5605<br>41.9322<br>10.6645 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 100.0111  | 100.1761  |                            | \$18.9637<br>\$8.6851         |  |  |
| Totals   | 190.3114  | 188.1661  | 13.7427                    | 202.0722                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





208.41

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 1       | Days       | Ratings Days    |            |
|--------------------------------|-------------------------------------|-----------------|------------|-----------------|------------|
| 5600 Victory Gardens Blvd.     | 01/01/2009-12/31/2009               | Number of Beds: | 120        | Superior:       | 0          |
| Port Orange FL 32127           | Days In CR 365                      | Maximum:        | 43,800     | Standard:       | 184        |
| County: Volusia[64]            | First Used: <b>2010/07</b>          | Max Annualized: | 43,800     | Conditional:    |            |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>           | Total Patient:  | 39,746     | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]                       | Medicare:       | 14,812     | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False                   | Medicaid:       | 13,070     | FY Index:       | 1.19387802 |
| Class at 1/94: North Large [2] | Medicaid Utilization                |                 | 32.88381%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                          |                 | 90.74429%  | Cost:           | 1.05611124 |
| Open Date: 9/16/1992           | Statewide Low Occupan               | ncy Threshold:  | 79.31440%  | Target:         | 1.01620550 |
| Acquired Date: 9/16/1992       | Medicaid Low Occupan                | cy Threshold:   | 41.94060%  | DC FY Index:    | 1.15950000 |
| Entered Medicaid 10/9/1992     | Low Occupancy Adjustment Factor:    |                 | 114.41087% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 10/1/2003   | Weighted Low Occ Adjustment Factor: |                 | 100.00000% | DC Inflation:   |            |
| Previous Med # <b>211320</b>   |                                     |                 |            |                 | 1.03277275 |
|                                |                                     |                 |            | PS Target:      | 1.02315072 |

|       |   | R         | ate 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  | 52.0400  |     | 235.1129  |
| 3     | Cost Per Diem Inflated  | 45.6090   | 87.9748          | 57.7735  |          |     |           |
| 4     | Low Occupancy Adjustment  |           |                  |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 45.6090   | 87.9748          | 57.7735  | 52.0400  |     | 243.3973  |
| 5a    | Interim Adjustment  |           |                  |          |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |                  |          |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 44.0634   |                  | 52.9876  |          |     |           |
| 7     | Provider Target Rate  | 45.0835   |                  | 54.2143  |          |     |           |
| 7a    | Interim Adjustment  |           |                  |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |                  |          |          |     |           |
| 8     | Cost Based Class Ceilings   | 47.7573   | 95.2206          | 58.5089  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 45.2463   |                  | 53.4956  |          |     |           |
| 10    | Target Rate Class Ceiling   | 45.9795   |                  | 54.3625  |          |     |           |
| 10a   | New Provider Target Limitation  |           |                  |          |          |     |           |
| 10b   | Base for line 10a   |           |                  |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 45.0835   | 87.9748          | 54.2143  | 13.6500  |     | 200.9226  |
| 12/13 | Medicaid Adjustment Rate  |           |                  |          |          |     |           |
| 14    | Prospective Per Diem 11   | 45.0835   | 87.9748          | 54.2143  | 13.6500  |     | 200.9226  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                  |          |          |     |           |





208.41

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Port Orange Nursing and Rehab**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/9/1992 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1992/07   |
| Indexed Asset Value  | 5,424,470 |
| FRVS Base Asset:     | 3,793,080 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029170  |
|                      |           |

| Mortgage Information |           |          |  |
|----------------------|-----------|----------|--|
| Amount:              | 3,905,038 | 8.00     |  |
| Type:                | Fixed [2] |          |  |
| < 60% of Base:       | False     |          |  |
| Interest Rate:       | 8.0700    | <b>%</b> |  |
| Chase Rate:          | 3.2500    | <b>%</b> |  |
| Amortization Rate:   | 6.2500    | <b>%</b> |  |
| Interest Only:       | False     |          |  |
| Yearly Payment:      | 380,630   |          |  |

| Calculation of FRVS Per Diem |             |          |  |
|------------------------------|-------------|----------|--|
| To                           | otal Amount | Per Diem |  |
| 80% Capital(1):              | 4,339,576   | 9.6558   |  |
| 20% ROE(2):                  | 1,084,894   | 0.8028   |  |
| Insurance Cost(3):           | 41,038      | 1.0325   |  |
| Taxes Cost(3):               | 85,625      | 2.1543   |  |
| Home Office(3):              | 12,990      | 0.3268   |  |
| Replacement(3&4)             | ): 17,307   | 0.0000   |  |
| Total FRVS PD:               |             | 13.9722  |  |

- (1) 80% Capital (\$4,339,576) amortized at 6.2500% for 20 years Principal & Interest of \$380,630 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.6558
- (2) 20% ROE (\$1,084,894) times the ROE factor (0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8028
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| ſ | Per Bed Standard Det | ermination | Used Per Bed Standard:   | 31,609    |  |
|---|----------------------|------------|--------------------------|-----------|--|
|   | Comparison Date:     | 1/1/1992   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed       | 120        | Effective PBS Limitation | 3,793,080 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |
|--|---|---|----------------------------|-----------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |
| Operating  | 45.0835   | 45.0835   | 3.2927                     | 41.7908                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 87.9748<br>54.2143<br>13.6500<br>0.0000<br>0.0000 | 87.9748<br>54.2143<br>13.9722<br>0.0000<br>0.0000 | 6.4253<br>3.9596<br>1.0205 | 81.5495<br>50.2547<br>12.9517     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 200.9226  | 201.2448  | 14.6981                    | \$13.1803<br>\$8.6851<br>208.4121 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





192.27

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

| Type of Ownership: Titrate For pro | nt [1] OHO W Status Susta ( | on this Cost Report: 140 | S. Marie | 1                          |            |
|------------------------------------|-----------------------------|--------------------------|----------|----------------------------|------------|
| Provider Information               | Cost Report (CR)            | Patient Days             |          | Ratings Days               |            |
| 755 South 5th Street               | 01/01/2010-12/31/2010       | Number of Beds: 12       | 20       | Superior:                  | 0          |
| MacClenny FL 32063                 | Days In CR 365              | Maximum:                 | 43,800   | Standard:                  | 184        |
| County: Baker[2]                   | First Used: <b>2011/07</b>  | Max Annualized:          | 43,800   | Conditional:               | 0          |
| Region: North [1] Area: 4          | Last Used: <b>2011/07</b>   | Total Patient:           | 41,229   | Total:                     | 184        |
| Control Private For profit [1]     | Unaudited [3]               | Medicare:                | 6,257    | Inflati                    | on         |
| Current Class North Large [2]      | Initial CR? False           | Medicaid:                | 29,863   | FY Index:                  | 1.22078676 |
| Class at 1/94: North Large [2]     | Medicaid Utilization        | 72.43                    | 3203%    | Semester Index:            | 1.26086800 |
| Operating Ex > 18 months [1]       | Occupancy:                  | 94.13                    | 3013%    | Cost:                      | 1.03283230 |
| Open Date: 8/27/1990               | Statewide Low Occupan       | cy Threshold: 79.3       | 1440%    | Target:                    | 1.01620550 |
| Acquired Date: 9/29/1995           | Medicaid Low Occupand       | cy Threshold: 41.94      | 4060%    | DC FY Index:               | 1.17400000 |
| Entered Medicaid 8/27/1990         | Low Occupancy Adjustr       | ment Factor: 118.6'      | 7975%    | DC F1 Index. DC Sem Index: | 1.19750000 |
| Med # Active Date: 10/1/2003       | Weighted Low Occ Adju       | ustment Factor: 100.00   | 0000%    | DC Inflation:              | 1.02001704 |
| Previous Med # 212105              |                             |                          |          |                            |            |
|                                    |                             |                          |          | PS Target:                 | 1.02315072 |

|       | Rate Calculations  |           |           |           |          |     |           |
|-------|--|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost   | 1,237,414 | 2,275,576 | 1,213,317 | 956,512  | 0   | 5,682,819 |
| 1a    | Audit Adjustments  |           |           |           |          |     |           |
| 2     | Cost Per Diem  | 41.4364   | 76.2005   | 40.6294   | 32.0300  |     | 190.2963  |
| 3     | Cost Per Diem Inflated   | 42.7969   | 77.7258   | 41.9634   |          |     |           |
| 4     | Low Occupancy Adjustment   |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 42.7969   | 77.7258   | 41.9634   | 32.0300  |     | 194.5161  |
| 5a    | Interim Adjustment   |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 43.8951   |           | 44.9563   |          |     |           |
| 7     | Provider Target Rate   | 44.9113   |           | 45.9971   |          |     |           |
| 7a    | Interim Adjustment   |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings  | 47.7573   | 95.2206   | 58.5089   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 45.2463   |           | 53.4956   |          |     |           |
| 10    | Target Rate Class Ceiling  | 45.9795   |           | 54.3625   |          |     |           |
| 10a   | New Provider Target Limitation   |           |           |           |          |     |           |
| 10b   | Base for line 10a  |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 42.7969   | 77.7258   | 41.9634   | 13.6500  |     | 176.1361  |
| 12/13 | Medicaid Adjustment Rate   |           | 1.9615    | 1.0590    |          |     |           |
| 14    | Prospective Per Diem 11  | 42.7969   | 79.6873   | 43.0224   | 13.6500  |     | 179.1566  |
| 15    | Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





192.27

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Macclenny Nursing and Rehab**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 8/27/1990 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1995/07   |
| Indexed Asset Value   | 5,386,183 |
| FRVS Base Asset:      | 3,917,950 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027600  |
|                       |           |

| Mortgage Information       |           |          |  |
|----------------------------|-----------|----------|--|
| Amount: <b>4,102,079.0</b> |           |          |  |
| Type:                      | Fixed [2] |          |  |
| < 60% of Base:             | False     |          |  |
| Interest Rate:             | 8.0700    | <b>%</b> |  |
| Chase Rate:                | 3.2500    | <b>%</b> |  |
| Amortization Rate:         | 6.2500    | <b>%</b> |  |
| Interest Only:             | False     |          |  |
| _                          |           | 44       |  |

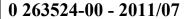
| Calculation of FRVS Per Diem |                   |          |  |  |  |
|------------------------------|-------------------|----------|--|--|--|
| 7                            | Total Amount      | Per Diem |  |  |  |
| 80% Capital(1):              | 4,308,946         | 9.5876   |  |  |  |
| 20% ROE(2):                  | 1,077,237         | 0.7542   |  |  |  |
| Insurance Cost(3)            | ): 45,659         | 1.1074   |  |  |  |
| Taxes Cost(3):               | 63,057            | 1.5294   |  |  |  |
| Home Office(3):              | 14,065            | 0.3411   |  |  |  |
| Replacement(3&               | 4): <b>19,514</b> | 0.0000   |  |  |  |
| Total FRVS PD                | ):                | 13.3197  |  |  |  |

- (1) 80% Capital (\$4,308,946) amortized at 6.2500% for 20 years Principal & Interest of \$377,944 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.5876
- (2) 20% ROE (\$1,077,237) times the ROE factor (0.027600) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7542
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| <u> </u>             |             | 1 2                      |           |  |
|----------------------|-------------|--------------------------|-----------|--|
| Per Bed Standard Det | termination | Used Per Bed Standard:   | 30,174    |  |
| Comparison Date:     | 1/1/1990    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60          | Effective PBS Limitation | 1,810,440 |  |

| Comparison of Reimbursement under Cost vs. FRVS   |  |   |   |  |  |  |  |
|---|--|---|---|--|--|--|--|
| Components Cost FRVS MTA* Final Component         |  |   |   |  |  |  |  |
| 42.7969   | 42.7969  | 3.1257  | 39.6712   |  |  |  |  |
| 79.6873<br>43.0224<br>13.6500<br>0.0000<br>0.0000 | 79.6873<br>43.0224<br>13.3197<br>0.0000<br>0.0000  | 5.8200<br>3.1422<br>0.9728  | 73.8673<br>39.8802<br>12.3469   |  |  |  |  |
| 170 1566  | 170 9262   | 12.0/07   | \$17.8215<br>\$8.6851   |  |  |  |  |
|   | 42.7969<br>79.6873<br>43.0224<br>13.6500<br>0.0000 | 42.7969       42.7969         79.6873       79.6873         43.0224       43.0224         13.6500       13.3197         0.0000       0.0000         0.0000       0.0000 | 42.7969       42.7969       3.1257         79.6873       79.6873       5.8200         43.0224       43.0224       3.1422         13.6500       13.3197       0.9728         0.0000       0.0000         0.0000       0.0000 | 42.7969       42.7969       3.1257       39.6712         79.6873       79.6873       5.8200       73.8673         43.0224       43.0224       3.1422       39.8802         13.6500       13.3197       0.9728       12.3469         0.0000       0.0000       0.0000       \$17.8215         \$8.6851       \$8.6851 |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





207.77

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Medicana Nursing and Rehab

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

| Provider Information | Cost Report (CR) |           | Patient Days    |        | Ratings Days |     |
|----------------------|------------------|-----------|-----------------|--------|--------------|-----|
| 1710 Lake Worth Road | 01/01/2009-1     | 2/31/2009 | Number of Beds: | 117    | Superior:    | 0   |
| Lake Worth FL 33460  | Days In CR       | 365       | Maximum:        | 42,705 | Standard:    | 168 |

Region: South[2] Area: 9 Control Private For profit [1] Current Class South Large [4]

County: Palm Beach[50]

Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 7/1/1978

Acquired Date: 7/1/1978 **Entered Medicaid** Med # Active Date:

Previous Med#

7/1/1978 10/1/2003 260096

|                       | Cost Report (CR)           | Patient         | Days       |   |
|-----------------------|----------------------------|-----------------|------------|---|
| 01/01/2009-12/31/2009 |                            | Number of Beds: | 117        |   |
|                       | Days In CR 365             | Maximum:        | 42,705     |   |
|                       | First Used: <b>2011/01</b> | Max Annualized: | 42,705     |   |
|                       | Last Used: <b>2011/07</b>  | Total Patient:  | 29,312     |   |
| Unaudited [3]         |                            | Medicare:       | 3,861      |   |
|                       | Initial CR? False          | Medicaid:       | 17,706     | _ |
| Medicaid Utilization  |                            |                 | 60.40529%  |   |
|                       | Occupancy:                 |                 | 68.63833%  |   |
|                       | Statewide Low Occupand     | cy Threshold:   | 79.31440%  |   |
|                       | 34 11 11 0                 | 701 1 1 1       | 41 040/00/ |   |

41.94060% Medicaid Low Occupancy Threshold: 86.53955% Low Occupancy Adjustment Factor: 100.00000% Weighted Low Occ Adjustment Factor:

16 Conditional: 184 Total: Inflation

1.19387802 Semester Index: 1.26086800 Cost: 1.05611124 Target: 1.01620550 DC FY Index: 1.15950000

FY Index:

DC Sem Index: 1.19750000 DC Inflation: 1.03277275 **PS Target:** 1.02315072

|       |   | I                | Rate Calculations   |                    |          |     |           |
|-------|---|------------------|---------------------|--------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect           | Property | ROE | Totals    |
| 1     | Total Cost                                | 907,453          | 1,467,197           | 833,841            | 180,601  | 0   | 3,389,092 |
| 1a    | Audit Adjustments                         |                  |                     |                    |          |     |           |
| 2     | Cost Per Diem                             | 51.2512          | 82.8644             | 47.0937            | 10.2000  |     | 191.4093  |
| 3     | Cost Per Diem Inflated                    | 54.1270          | 85.5801             | 49.7362            |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                    |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 54.1270          | 85.5801             | 49.7362            | 10.2000  |     | 199.6433  |
| 5a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                    |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 60.4123          |                     | 59.5864            |          |     |           |
| 7     | Provider Target Rate                      | 61.8109          |                     | 60.9659            |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                    |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999            | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989            |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210            |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                    |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                    |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 51.1535          | 85.5801             | 49.7362            | 10.2000  |     | 196.6698  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.9147              | 0.5316             |          |     |           |
| 14    | Prospective Per Diem 11                   | 51.1535          | 86.4948             | 50.2678            | 10.2000  |     | 198.1161  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | mary Limitations no | t applied after 7/ | 1/2002   |     |           |





207.77

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Medicana Nursing and Rehab

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 2/1/1997  |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1978/07   |
| Indexed Asset Value  | 2,116,384 |
| FRVS Base Asset:     | 1,241,751 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029170  |
|                      |           |

| Mortgage Information   |                           |          |  |
|------------------------|---------------------------|----------|--|
| Amount: 1,343,842.00   |                           |          |  |
| Type:                  | Fixed [2]                 |          |  |
| < 60% of Base:         | False                     |          |  |
| Interest Rate:         | 8.0700                    | <b>%</b> |  |
| Chase Rate:            | Chase Rate: <b>3.2500</b> |          |  |
| Amortization Rate:     | 6.2500                    | <b>%</b> |  |
| Interest Only:         | False                     |          |  |
| Yearly Payment: 148,50 |                           | 505      |  |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |  |  |
|-----------------|------------------------------|----------|--|--|--|--|
|                 | Total Amount                 | Per Diem |  |  |  |  |
| 80% Capital(1): | 1,693,107                    | 3.8638   |  |  |  |  |
| 20% ROE(2):     | 423,277                      | 0.3212   |  |  |  |  |
| Insurance Cost( | 3): <b>22,095</b>            | 0.7538   |  |  |  |  |
| Taxes Cost(3):  | 56,093                       | 1.9137   |  |  |  |  |
| Home Office(3)  | 9,580                        | 0.3268   |  |  |  |  |
| Replacement(38  | §4): <b>124,830</b>          | 0.0000   |  |  |  |  |
| Total FRVS Pl   | D:                           | 7.1793   |  |  |  |  |

- (1) 80% Capital (\$1,693,107) amortized at 6.2500% for 20 years Principal & Interest of \$148,505 divided by annual available days (42,705) divided by Occup. Adj. (0.9000) = \$3.8638
- (2) 20% ROE (\$423,277) times the ROE factor (0.029170) divided by annual available days (42,705) divided by Occup. Adj. (0.9000) = \$0.3212
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| ſ | Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---|---------------------|-------------|--------------------------|-----------|--|
|   | Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed      | 117         | Effective PBS Limitation | 3,334,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                                   |  |
|--|---|--|----------------------------|-----------------------------------|--|
| Components   | Cost  | FRVS   | MTA*                       | Final Component                   |  |
| Operating  | 51.1535   | 51.1535  | 3.7360                     | 47.4175                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 86.4948<br>50.2678<br>10.2000<br>0.0000<br>0.0000 | 86.4948<br>50.2678<br>7.1793<br>0.0000<br>0.0000 | 6.3172<br>3.6713<br>0.5243 | 80.1776<br>46.5965<br>6.6550      |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 198.1161  | 195.0954   | 14.2488                    | \$18.2425<br>\$8.6851<br>207.7742 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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# Florida Agency For Health Care Administration

203.82

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Tiffany Hall Nursing and Rehab**

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

| Provider Information           | Cost Report (CR)           | Patient Days          |        | Ratings         | Days       |
|--------------------------------|----------------------------|-----------------------|--------|-----------------|------------|
| 1800 SE Hillmoor Drive         | 01/01/2009-12/31/2009      | Number of Beds: 1     | 20     | Superior:       | 0          |
| Port St. Lucie FL 34952        | Days In CR 365             | Maximum:              | 43,800 | Standard:       | 184        |
| County: St Lucie[56]           | First Used: <b>2010/07</b> | Max Annualized:       | 43,800 | Conditional:    | 0          |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient:        | 39,757 | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:             | 6,647  | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid:             | 24,005 | FY Index:       | 1.19387802 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 60.3                  | 37930% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 90.7                  | 76940% | Cost:           | 1.05611124 |
| Open Date: 6/8/1993            | Statewide Low Occupan      | cy Threshold: 79.3    | 31440% | Target:         | 1.01620550 |
| Acquired Date: 6/8/1993        | Medicaid Low Occupan       | cy Threshold: 41.9    | 94060% | DC FY Index:    | 1.15950000 |
| Entered Medicaid 7/6/1993      | Low Occupancy Adjusti      | ment Factor: 114.4    | 44253% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 10/1/2003   | Weighted Low Occ Adju      | ustment Factor: 100.0 | 00000% | DC Inflation:   | 1.03277275 |
| Previous Med # <b>258466</b>   |                            |                       |        |                 |            |
|                                |                            |                       |        | PS Target:      | 1.02315072 |

|       |  | F         | 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   | 39.7500  |     | 209.0479  |
| 3     | Cost Per Diem Inflated   | 44.4501   | 86.0100           | 46.3936   |          |     |           |
| 4     | Low Occupancy Adjustment   |           |                   |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 44.4501   | 86.0100           | 46.3936   | 39.7500  |     | 216.6037  |
| 5a    | Interim Adjustment   |           |                   |           |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |                   |           |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 48.2378   |                   | 52.3646   |          |     |           |
| 7     | Provider Target Rate   | 49.3545   |                   | 53.5769   |          |     |           |
| 7a    | Interim Adjustment   |           |                   |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |                   |           |          |     |           |
| 8     | Cost Based Class Ceilings  | 51.5193   | 97.3713           | 64.0999   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 50.3378   |                   | 56.8989   |          |     |           |
| 10    | Target Rate Class Ceiling  | 51.1535   |                   | 57.8210   |          |     |           |
| 10a   | New Provider Target Limitation   |           |                   |           |          |     |           |
| 10b   | Base for line 10a  |           |                   |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 44.4501   | 86.0100           | 46.3936   | 13.6500  |     | 190.5037  |
| 12/13 | Medicaid Adjustment Rate   |           | 1.0043            | 0.5417    |          |     |           |
| 14    | Prospective Per Diem 11  | 44.4501   | 87.0143           | 46.9353   | 13.6500  |     | 192.0497  |
| 15    | Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                   |           |          |     |           |





203.82

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Tiffany Hall Nursing and Rehab

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 7/6/1993  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1993/01   |
| Indexed Asset Value   | 5,187,593 |
| FRVS Base Asset:      | 3,861,960 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.029170  |
|                       |           |

| Mortgage Information        |           |          |  |  |
|-----------------------------|-----------|----------|--|--|
| Amount: <b>3,903,365.00</b> |           |          |  |  |
| Type:                       | Fixed [2] |          |  |  |
| < 60% of Base:              | False     |          |  |  |
| Interest Rate:              | 8.0700    | <b>%</b> |  |  |
| Chase Rate:                 | 3.2500    | <b>%</b> |  |  |
| Amortization Rate:          | 6.2500    | <b>%</b> |  |  |
| Interest Only:              | False     |          |  |  |
| -                           |           | 09       |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |
|------------------------------|-----------|----------|--|--|
| Tot                          | al Amount | Per Diem |  |  |
| 80% Capital(1):              | 4,150,074 | 9.2341   |  |  |
| 20% ROE(2):                  | 1,037,519 | 0.7677   |  |  |
| Insurance Cost(3):           | 30,215    | 0.7600   |  |  |
| Taxes Cost(3):               | 85,340    | 2.1465   |  |  |
| Home Office(3):              | 12,993    | 0.3268   |  |  |
| Replacement(3&4):            | 68,606    | 0.0000   |  |  |
| Total FRVS PD:               |           | 13.2351  |  |  |

- (1) 80% Capital (\$4,150,074) amortized at 6.2500% for 20 years Principal & Interest of \$364,009 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.2341
- (2) 20% ROE (\$1,037,519) times the ROE factor (0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7677
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| F  | Per Bed Standard Det | ermination | Used Per Bed Standard:   | 32,183    |  |
|----|----------------------|------------|--------------------------|-----------|--|
| Co | omparison Date:      | 8/1/1992   | Current RS PBS:          | 49,593    |  |
| Co | omparison Bed        | 120        | Effective PBS Limitation | 3,861,960 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |  |
|--|---|---|----------------------------|-----------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |  |
| Operating  | 44.4501   | 44.4501   | 3.2464                     | 41.2037                           |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 87.0143<br>46.9353<br>13.6500<br>0.0000<br>0.0000 | 87.0143<br>46.9353<br>13.2351<br>0.0000<br>0.0000 | 6.3551<br>3.4279<br>0.9666 | 80.6592<br>43.5074<br>12.2685     |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 192.0497  | 191.6348  | 13.9960                    | \$17.4973<br>\$8.6851<br>203.8212 |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





209.11

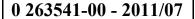
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Metrowest Nursing and Rehab**

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

| Provider Information            | Cost Report (CR)           | Patient Days           |       | Ratings         | Days       |
|---------------------------------|----------------------------|------------------------|-------|-----------------|------------|
| 5900 West Gate Drive            | 01/01/2010-12/31/2010      | Number of Beds: 120    |       | Superior:       | 0          |
| Orlando FL 32835                | Days In CR 365             | Maximum: 43,           | ,800  | Standard:       | 184        |
| County: Orange[48]              | First Used: <b>2011/07</b> | Max Annualized: 43     | ,800  | Conditional:    | 0          |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient: 38,     | ,490  | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: 6            | ,762  | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: 27,          | ,335  | FY Index:       | 1.22078676 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 71.018                 | 45%   | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 87.876                 | 71%   | Cost:           | 1.03283230 |
| Open Date: 10/21/1994           | Statewide Low Occupan      | cy Threshold: 79.314   | 40%   | Target:         | 1.01620550 |
| Acquired Date: 10/1/1995        | Medicaid Low Occupand      | cy Threshold: 41.940   | 6N0/- | DC FY Index:    | 1.17400000 |
| Entered Medicaid 10/21/1994     | Low Occupancy Adjustr      | ment Factor: 110.7954  | 40%   | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 10/1/2003    | Weighted Low Occ Adju      | stment Factor: 100.000 | 00%   | DC Inflation:   | 1.02001704 |
| Previous Med # <b>212041</b>    |                            |                        |       |                 |            |
|                                 |                            |                        |       | PS Target:      | 1.02315072 |

|       | Rate Calculations   |           |           |           |          |     |           |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost  | 1,377,519 | 2,212,670 | 1,403,891 | 603,830  | 0   | 5,597,910 |
| 1a    | Audit Adjustments   |           |           |           |          |     |           |
| 2     | Cost Per Diem   | 50.3940   | 80.9464   | 51.3587   | 22.0900  |     | 204.7891  |
| 3     | Cost Per Diem Inflated  | 52.0486   | 82.5667   | 53.0449   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 52.0486   | 82.5667   | 53.0449   | 22.0900  |     | 209.7502  |
| 5a    | Interim Adjustment  |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 44.6902   |           | 51.4333   |          |     |           |
| 7     | Provider Target Rate  | 45.7248   |           | 52.6240   |          |     |           |
| 7a    | Interim Adjustment  |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings   | 49.6383   | 96.2960   | 61.3044   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 47.7921   |           | 55.1439   |          |     |           |
| 10    | Target Rate Class Ceiling   | 48.5666   |           | 56.0375   |          |     |           |
| 10a   | New Provider Target Limitation  |           |           |           |          |     |           |
| 10b   | Base for line 10a   |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 45.7248   | 82.5667   | 52.6240   | 13.6500  |     | 194.5655  |
| 12/13 | Medicaid Adjustment Rate  |           | 1.9524    | 1.2443    |          |     |           |
| 14    | Prospective Per Diem 11   | 45.7248   | 84.5191   | 53.8683   | 13.6500  |     | 197.7622  |
| 15    | Inflated Usual & Customary Charge  Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





209.11

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Metrowest Nursing and Rehab**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:         | 10/21/1994 |
|---------------------|------------|
| Year of Phase-In/Fu | 11:        |
| RS to Start Calcs:  | 1995/07    |
| Indexed Asset Value | 5,202,739  |
| FRVS Base Asset:    | 4,070,662  |
| Occup Adj Factor:   | 0.9000     |
| ROE Factor          | 0.027600   |
|                     |            |

| Mortgage Information |              |  |  |  |
|----------------------|--------------|--|--|--|
| Amount:              | 3,974,992.00 |  |  |  |
| Type:                | Fixed [2]    |  |  |  |
| < 60% of Base:       | False        |  |  |  |
| Interest Rate:       | 8.0700 %     |  |  |  |
| Chase Rate:          | 3.2500 %     |  |  |  |
| Amortization Rate:   | 6.2500 %     |  |  |  |
| Interest Only:       | False        |  |  |  |
| Yearly Payment:      | 365,072      |  |  |  |
|                      |              |  |  |  |

| Calculation of FRVS Per Diem |                   |          |  |
|------------------------------|-------------------|----------|--|
| T                            | otal Amount       | Per Diem |  |
| 80% Capital(1):              | 4,162,191         | 9.2611   |  |
| 20% ROE(2):                  | 1,040,548         | 0.7285   |  |
| Insurance Cost(3)            | 41,370            | 1.0748   |  |
| Taxes Cost(3):               | 77,421            | 2.0115   |  |
| Home Office(3):              | 13,131            | 0.3412   |  |
| Replacement(3&4              | e): <b>22,691</b> | 0.0000   |  |
| Total FRVS PD:               |                   | 13.4171  |  |

- (1) 80% Capital (\$4,162,191) amortized at 6.2500% for 20 years Principal & Interest of \$365,072 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.2611
- (2) 20% ROE (\$1,040,548) times the ROE factor (0.027600) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7285
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 33,820    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1994   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 4,058,400 |  |

| (   | Comparison of Re | imbursement u | nder Cost vs. | FRVS                  |  |
|---|------------------|---------------|---------------|-----------------------|--|
| Components  | Cost             | FRVS          | MTA*          | Final Component       |  |
| Operating   | 45.7248          | 45.7248       | 3.3395        | 42.3853               |  |
| Patient Care  |                  |               |               |                       |  |
| Direct Care   | 84.5191          | 84.5191       | 6.1729        | 78.3462               |  |
| Indirect Care   | 53.8683          | 53.8683       | 3.9343        | 49.9340               |  |
| Property  | 13.6500          | 13.4171       | 0.9799        | 12.4372               |  |
| ROE   | 0.0000           | 0.0000        |               |                       |  |
| ROE Adjustment  | 0.0000           | 0.0000        |               |                       |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on |                  |               |               | \$17.3189<br>\$8.6851 |  |
| Totals  | 197.7622         | 197.5293      | 14.4266       | 209.1067              |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





195.21

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 Da      | ays       | Ratings         | Days       |
|--------------------------------|-------------------------------------|-----------------|-----------|-----------------|------------|
| 200 Mariner Health Way         | 01/01/2009-12/31/2009               | Number of Beds: | 120       | Superior:       | 0          |
| St. Augustine FL 32086         | Days In CR 365                      | Maximum:        | 43,800    | Standard:       | 184        |
| County: St Johns[55]           | First Used: <b>2010/07</b>          | Max Annualized: | 43,800    | Conditional:    | 0          |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>           | Total Patient:  | 40,870    | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]                       | Medicare:       | 10,544    | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False                   | Medicaid:       | 20,613    | FY Index:       | 1.19387802 |
| Class at 1/94: North Large [2] | Medicaid Utilization                | 5               | 50.43553% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                          | 9               | 93.31051% | Cost:           | 1.05611124 |
| Open Date: 12/9/1986           | Statewide Low Occupan               | ncy Threshold:  | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 12/9/1986       | Medicaid Low Occupan                | cy Threshold: 4 | 41.94060% | DC FY Index:    | 1.15950000 |
| Entered Medicaid 12/9/1986     | Low Occupancy Adjustment Factor: 1  |                 | 17.64636% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 10/1/2003   | Weighted Low Occ Adjustment Factor: |                 | 00.00000% | DC Inflation:   | 1.03277275 |
| Previous Med # <b>212300</b>   |                                     |                 |           |                 |            |
|                                |                                     |                 |           | PS Target:      | 1.02315072 |

|       | 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             | 48.1300  |     | 212.8916  |
| 3     | Cost Per Diem Inflated                    | 43.9355          | 80.9391             | 47.3029             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 43.9355          | 80.9391             | 47.3029             | 48.1300  |     | 220.3075  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 45.1763          |                     | 46.9709             |          |     |           |
| 7     | Provider Target Rate                      | 46.2222          |                     | 48.0583             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 43.9355          | 80.9391             | 47.3029             | 13.6500  |     | 185.8275  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.0397              | 0.0232              |          |     |           |
| 14    | Prospective Per Diem 11                   | 43.9355          | 80.9788             | 47.3261             | 13.6500  |     | 185.8904  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





195.21

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Moultrie Creek Nursing and Rehab**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 5/1/1996  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1986/07   |
| Indexed Asset Value    | 5,316,264 |
| FRVS Base Asset:       | 1,629,898 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.029170  |
|                        |           |

| Mortgage Information    |                             |          |  |  |  |
|-------------------------|-----------------------------|----------|--|--|--|
| Amount:                 | Amount: <b>4,102,200.00</b> |          |  |  |  |
| Type:                   | Fixed [2]                   |          |  |  |  |
| < 60% of Base:          | False                       |          |  |  |  |
| Interest Rate:          | 8.0700                      | <b>%</b> |  |  |  |
| Chase Rate:             | 3.2500                      | <b>%</b> |  |  |  |
| Amortization Rate:      | 6.2500                      | <b>%</b> |  |  |  |
| Interest Only:          | False                       |          |  |  |  |
| Yearly Payment: 373,038 |                             |          |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |
|------------------------------|-----------|----------|--|--|
| Tot                          | al Amount | Per Diem |  |  |
| 80% Capital(1):              | 4,253,011 | 9.4632   |  |  |
| 20% ROE(2):                  | 1,063,253 | 0.7868   |  |  |
| Insurance Cost(3):           | 37,824    | 0.9255   |  |  |
| Taxes Cost(3):               | 27,007    | 0.6608   |  |  |
| Home Office(3):              | 13,357    | 0.3268   |  |  |
| Replacement(3&4):            | 154,474   | 0.0000   |  |  |
| Total FRVS PD:               |           | 12.1631  |  |  |

- (1) 80% Capital (\$4,253,011) amortized at 6.2500% for 20 years Principal & Interest of \$373,038 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.4632
- (2) 20% ROE (\$1,063,253) times the ROE factor (0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7868
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,737    |
|---------------------|-------------|--------------------------|-----------|
| Comparison Date:    | 1/1/1986    | Current RS PBS:          | 49,593    |
| Comparison Bed      | 60          | Effective PBS Limitation | 1,724,220 |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 43.9355   | 43.9355   | 3.2088                     | 40.7267                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 80.9788<br>47.3261<br>13.6500<br>0.0000<br>0.0000 | 80.9788<br>47.3261<br>12.1631<br>0.0000<br>0.0000 | 5.9143<br>3.4565<br>0.8883 | 75.0645<br>43.8696<br>11.2748 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$15.5897<br>\$8.6851         |  |
| Totals   | 185.8904  | 184.4035  | 13.4679                    | 195.2104                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



199.30

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 I         | Days       | Ratings         | Days       |
|--------------------------------|----------------------------|-------------------|------------|-----------------|------------|
| 2810 Enterprise Road           | 01/01/2010-12/31/2010      | Number of Beds:   | 120        | Superior:       | 0          |
| DeBary FL 32713                | Days In CR 365             | Maximum:          | 43,800     | Standard:       | 184        |
| County: Volusia[64]            | First Used: <b>2011/07</b> | Max Annualized:   | 43,800     | Conditional:    | 0          |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient:    | 41,685     | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:         | 10,430     | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid:         | 23,521     | FY Index:       | 1.22078676 |
| Class at 1/94: North Large [2] | Medicaid Utilization       |                   | 56.42557%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 |                   | 95.17123%  | Cost:           | 1.03283230 |
| Open Date: 5/31/1991           | Statewide Low Occupan      | cy Threshold:     | 79.31440%  | Target:         | 1.01620550 |
| Acquired Date: 5/31/1991       | Medicaid Low Occupan       | cy Threshold:     | 41.94060%  | DC FY Index:    | 1.17400000 |
| Entered Medicaid 6/26/1991     | Low Occupancy Adjusti      | ment Factor: 1    | 119.99238% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 10/1/2003   | Weighted Low Occ Adj       | ustment Factor: 1 | 100.00000% | DC Inflation:   |            |
| Previous Med # <b>211371</b>   |                            |                   |            |                 | 1.02001704 |
|                                |                            |                   |            | PS Target:      | 1.02315072 |

|       |   | R                | ate Calculations    |                     |           |     |           |
|-------|---|------------------|---------------------|---------------------|-----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property  | ROE | Totals    |
| 1     | Total Cost                                | 986,667          | 1,942,816           | 1,145,253           | 1,016,578 | 0   | 5,091,314 |
| 1a    | Audit Adjustments                         |                  |                     |                     |           |     |           |
| 2     | Cost Per Diem                             | 41.9483          | 82.5992             | 48.6907             | 43.2200   |     | 216.4582  |
| 3     | Cost Per Diem Inflated                    | 43.3256          | 84.2526             | 50.2893             |           |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |           |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 43.3256          | 84.2526             | 50.2893             | 43.2200   |     | 221.0875  |
| 5a    | Interim Adjustment                        |                  |                     |                     |           |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |           |     |           |
| 6     | Prior Semester: Provider Target Base      | 42.9661          |                     | 46.1061             |           |     |           |
| 7     | Provider Target Rate                      | 43.9608          |                     | 47.1735             |           |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |           |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |           |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500   |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |           |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |           |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |           |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |           |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 43.3256          | 84.2526             | 47.1735             | 13.6500   |     | 188.4017  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.6090              | 0.3410              |           |     |           |
| 14    | Prospective Per Diem 11                   | 43.3256          | 84.8616             | 47.5145             | 13.6500   |     | 189.3517  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002    |     |           |





199.30

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Orange City Nursing and Rehab**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 6/26/1991 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1991/01   |
| Indexed Asset Value  | 5,182,336 |
| FRVS Base Asset:     | 3,642,240 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027600  |
|                      |           |

| Mortgage Information |           |          |  |  |  |  |
|----------------------|-----------|----------|--|--|--|--|
| Amount: 3,937,265.00 |           |          |  |  |  |  |
| Type:                | Fixed [2] |          |  |  |  |  |
| < 60% of Base        | False     |          |  |  |  |  |
| Interest Rate:       | 8.0700 %  | <b>6</b> |  |  |  |  |
| Chase Rate:          | 3.2500 %  | <b>6</b> |  |  |  |  |
| Amortization Rate:   | 6.2500 %  | <b>6</b> |  |  |  |  |
| Interest Only:       | False     |          |  |  |  |  |
| Yearly Payment:      | 363,640   |          |  |  |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |
|------------------------------|--------------------|----------|--|--|
| T                            | otal Amount        | Per Diem |  |  |
| 80% Capital(1):              | 4,145,869          | 9.2248   |  |  |
| 20% ROE(2):                  | 1,036,467          | 0.7257   |  |  |
| Insurance Cost(3)            | 51,229             | 1.2290   |  |  |
| Taxes Cost(3):               | 59,162             | 1.4193   |  |  |
| Home Office(3):              | 14,221             | 0.3412   |  |  |
| Replacement(3&4              | ·): <b>128,367</b> | 0.0000   |  |  |
| Total FRVS PD:               |                    | 12.9400  |  |  |

- (1) 80% Capital (\$4,145,869) amortized at 6.2500% for 20 years Principal & Interest of \$363,640 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.2248
- (2) 20% ROE (\$1,036,467) times the ROE factor (0.027600) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7257
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:          | 30,352    |  |
|----------------------|------------|---------------------------------|-----------|--|
| Comparison Date:     | 7/1/1990   | Current RS PBS:                 | 49,593    |  |
| Comparison Bed       | 120        | <b>Effective PBS Limitation</b> | 3,642,240 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 43.3256   | 43.3256   | 3.1643                     | 40.1613                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 84.8616<br>47.5145<br>13.6500<br>0.0000<br>0.0000 | 84.8616<br>47.5145<br>12.9400<br>0.0000<br>0.0000 | 6.1979<br>3.4702<br>0.9451 | 78.6637<br>44.0443<br>11.9949 |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 189.3517  | 188.6417  | 13.7775                    | \$15.7531<br>\$8.6851         |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



196.31

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Bayshore Pointe Nursing and Rehab**

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

| Provider Information            | Cost Report (CR)           | Patient Days                    | Ratings         | Days       |
|---------------------------------|----------------------------|---------------------------------|-----------------|------------|
| 3117 West Gandy Blvd.           | 01/01/2010-12/31/2010      | Number of Beds: 117             | Superior:       | 0          |
| Tampa FL 33611                  | Days In CR 365             | Maximum: <b>42,705</b>          | Standard:       | 184        |
| County: Hillsborough[29]        | First Used: <b>2011/07</b> | Max Annualized: 42,705          |                 |            |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient: 39,017           | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>13,414</b>         | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>21,864</b>         | FY Index:       | 1.22078676 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 56.03711%                       | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 91.36401%                       | Cost:           | 1.03283230 |
| Open Date: 1/1/1970             | Statewide Low Occupar      | ncy Threshold: <b>79.31440%</b> | Target:         | 1.01620550 |
| Acquired Date: 1/1/1970         | Medicaid Low Occupan       | cy Threshold: <b>41.94060</b> % | DC FY Index:    | 1.17400000 |
| Entered Medicaid 1/1/1970       | Low Occupancy Adjusts      | ment Factor: 115.19221%         | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/1/2003    | Weighted Low Occ Adj       | ustment Factor: 100.0000%       | DC Inflation:   | 1.02001704 |
| Previous Med # <b>218022</b>    |                            |                                 |                 |            |
|                                 |                            |                                 | PS Target:      | 1.02315072 |

|       |   | R                | ate Calculations    |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,017,016        | 1,785,126           | 968,754             | 594,264  | 0   | 4,365,160 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 46.5156          | 81.6468             | 44.3082             | 27.1800  |     | 199.6506  |
| 3     | Cost Per Diem Inflated                    | 48.0428          | 83.2811             | 45.7629             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 48.0428          | 83.2811             | 45.7629             | 27.1800  |     | 204.2668  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 41.1375          |                     | 49.2397             |          |     |           |
| 7     | Provider Target Rate                      | 42.0899          |                     | 50.3796             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 42.0899          | 83.2811             | 45.7629             | 13.6500  |     | 184.7839  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.5656              | 0.3108              |          |     |           |
| 14    | Prospective Per Diem 11                   | 42.0899          | 83.8467             | 46.0737             | 13.6500  |     | 185.6603  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | t applied after 7/2 | 1/2002   |     |           |





196.31

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Bayshore Pointe Nursing and Rehab**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 1/1/1986  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1971/07   |
| Indexed Asset Value    | 4,716,200 |
| FRVS Base Asset:       | 683,039   |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.027600  |
|                        |           |

| Mortgage Information        |  |  |  |  |  |
|-----------------------------|--|--|--|--|--|
| Amount: <b>4,925,000.00</b> |  |  |  |  |  |
|                             |  |  |  |  |  |
| False                       |  |  |  |  |  |
| 8.2500                      | <b>%</b>   |  |  |  |  |
| 8.5000                      | <b>%</b>   |  |  |  |  |
| 8.2500                      | <b>%</b>   |  |  |  |  |
| False                       |  |  |  |  |  |
| 385,7                       | 777  |  |  |  |  |
|                             | 4,925,000<br>Fixed [2]<br>False<br>8.2500<br>8.5000<br>8.2500<br>False |  |  |  |  |

| Calculation of FRVS Per Diem |                   |          |  |
|------------------------------|-------------------|----------|--|
| Т                            | Total Amount      | Per Diem |  |
| 80% Capital(1):              | 3,772,960         | 10.0373  |  |
| 20% ROE(2):                  | 943,240           | 0.6773   |  |
| Insurance Cost(3)            | ): 43,712         | 1.1203   |  |
| Taxes Cost(3):               | 130,811           | 3.3527   |  |
| Home Office(3):              | 13,311            | 0.3412   |  |
| Replacement(3&4              | 4): <b>61,541</b> | 0.0000   |  |
| Total FRVS PD                | •                 | 15.5288  |  |

- (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 (0.027600) divided by annual available days (42,705) divided by Occup. Adj. (0.9000) = \$0.6773
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:          | 28,500    |  |
|---------------------|-------------|---------------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:                 | 49,593    |  |
| Comparison Bed      | 75          | <b>Effective PBS Limitation</b> | 2,137,500 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 42.0899   | 42.0899   | 3.0740                     | 39.0159                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 83.8467<br>46.0737<br>13.6500<br>0.0000<br>0.0000 | 83.8467<br>46.0737<br>15.5288<br>0.0000<br>0.0000 | 6.1238<br>3.3650<br>1.1342 | 77.7229<br>42.7087<br>14.3946 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$13.7868<br>\$8.6851         |  |
| Totals   | 185.6603  | 187.5391  | 13.6970                    | 196.3140                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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### Florida Agency For Health Care Administration

199.25

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Royal Oaks Nursing and Rehab**

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

| Provider Information            | Cost Report (CR)           | Patient Days            | Ratings Days                      |
|---------------------------------|----------------------------|-------------------------|-----------------------------------|
| 2225 Knox McRae Drive           | 01/01/2009-12/31/2009      | Number of Beds: 120     | Superior: 0                       |
| Titusville FL 32780             | Days In CR 365             | Maximum: 43,800         | Standard: 184                     |
| County: Brevard[5]              | First Used: <b>2010/07</b> | Max Annualized: 43,800  | Conditional: 0                    |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient: 38,337   | Total: 184                        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>10,739</b> | Inflation                         |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>18,048</b> | FY Index: <b>1.19387802</b>       |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 47.07724%               | Semester Index: <b>1.26086800</b> |
| Operating Ex > 18 months [1]    | Occupancy:                 | 87.52739%               | Cost: 1.05611124                  |

Open Date: 4/9/1993 Statewide Low Occupancy Threshold: 79.31440% Target: 41.94060% Acquired Date: 4/9/1993 Medicaid Low Occupancy Threshold: 4/9/1993 110.35498% **Entered Medicaid** Low Occupancy Adjustment Factor: 10/1/2003 100.00000% Med # Active Date: Weighted Low Occ Adjustment Factor: DC Inflation: Previous Med# 210609 **PS Target:** 

Semester Index: 1.1938/802
Semester Index: 1.26086800
Cost: 1.05611124
Target: 1.01620550
DC FY Index: 1.15950000
DC Sem Index: 1.19750000
DC Inflation: 1.03277275

1.02315072

|       | 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  | 52.2700  |     | 226.8015  |
| 3     | Cost Per Diem Inflated   | 44.7947   | 85.4697   | 52.1288  |          |     |           |
| 4     | Low Occupancy Adjustment   |           |           |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 44.7947   | 85.4697   | 52.1288  | 52.2700  |     | 234.6632  |
| 5a    | Interim Adjustment   |           |           |          |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |           |          |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 41.5218   |           | 47.2493  |          |     |           |
| 7     | Provider Target Rate   | 42.4831   |           | 48.3432  |          |     |           |
| 7a    | Interim Adjustment   |           |           |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |           |          |          |     |           |
| 8     | Cost Based Class Ceilings  | 49.6383   | 96.2960   | 61.3044  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 47.7921   |           | 55.1439  |          |     |           |
| 10    | Target Rate Class Ceiling  | 48.5666   |           | 56.0375  |          |     |           |
| 10a   | New Provider Target Limitation   |           |           |          |          |     |           |
| 10b   | Base for line 10a  |           |           |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 42.4831   | 85.4697   | 48.3432  | 13.6500  |     | 189.9460  |
| 12/13 | Medicaid Adjustment Rate   |           |           |          |          |     |           |
| 14    | Prospective Per Diem 11  | 42.4831   | 85.4697   | 48.3432  | 13.6500  |     | 189.9460  |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |          |          |     |           |





199.25

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Royal Oaks Nursing and Rehab**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 4/9/1993  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1993/01   |
| Indexed Asset Value    | 5,062,562 |
| FRVS Base Asset:       | 3,861,960 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.029170  |
|                        |           |

| Mortgage Information |                      |          |  |
|----------------------|----------------------|----------|--|
| Amount:              | Amount: 3,912,325.00 |          |  |
| Type:                | Fixed [2]            |          |  |
| < 60% of Base:       | False                |          |  |
| Interest Rate:       | 8.0700               | <b>%</b> |  |
| Chase Rate:          | 3.2500               | <b>%</b> |  |
| Amortization Rate:   | 6.2500               | <b>%</b> |  |
| Interest Only:       | False                |          |  |
| Yearly Payment:      | 355,2                | 36       |  |

| Calculation      | Calculation of FRVS Per Diem |          |  |  |
|------------------|------------------------------|----------|--|--|
| ,                | Total Amount                 | Per Diem |  |  |
| 80% Capital(1):  | 4,050,050                    | 9.0116   |  |  |
| 20% ROE(2):      | 1,012,512                    | 0.7492   |  |  |
| Insurance Cost(3 | 3): <b>40,392</b>            | 1.0536   |  |  |
| Taxes Cost(3):   | 70,072                       | 1.8278   |  |  |
| Home Office(3):  | 12,529                       | 0.3268   |  |  |
| Replacement(3&   | (4): <b>41,733</b>           | 0.0000   |  |  |
| Total FRVS PD    | ):                           | 12.9690  |  |  |

- (1) 80% Capital (\$4,050,050) amortized at 6.2500% for 20 years Principal & Interest of \$355,236 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.0116
- (2) 20% ROE (\$1,012,512) times the ROE factor (0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7492
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| F  | Per Bed Standard Det | ermination | Used Per Bed Standard:   | 32,183    |  |
|----|----------------------|------------|--------------------------|-----------|--|
| Co | omparison Date:      | 8/1/1992   | Current RS PBS:          | 49,593    |  |
| Co | omparison Bed        | 120        | Effective PBS Limitation | 3,861,960 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 42.4831   | 42.4831   | 3.1028                     | 39.3803                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 85.4697<br>48.3432<br>13.6500<br>0.0000<br>0.0000 | 85.4697<br>48.3432<br>12.9690<br>0.0000<br>0.0000 | 6.2423<br>3.5308<br>0.9472 | 79.2274<br>44.8124<br>12.0218 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 190 0460  | 190 2650  | 12 0221                    | \$15.1247<br>\$8.6851         |  |
| Totals   | 189.9460  | 189.2650  | 13.8231                    | 199.2517                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





201.12

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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]

|   | Type of Switership. Trivace For pro- | it [1] CHO W Status Susta o | in this cost ite port. The change |            |
|---|--------------------------------------|-----------------------------|-----------------------------------|------------|
|   | Provider Information                 | Cost Report (CR)            | Patient Days                      | Ratings Da |
| ſ |                                      | 04/04/0040 40/04/0040       | 4 0- 4 00                         | C          |

| Provider Information            | Provider Information Cost Report (CR) |                                 | Ratings         | Days       |
|---------------------------------|---------------------------------------|---------------------------------|-----------------|------------|
| 1024 Willa Springs Drive        | 01/01/2010-12/31/2010                 | Number of Beds: 98              | Superior:       | 0          |
| Winter Springs FL 32708         | Days In CR 365                        | Maximum: <b>35,770</b>          | Standard:       | 184        |
| County: Seminole[59]            | First Used: <b>2011/07</b>            | Max Annualized: 35,770          |                 | 0          |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>             | Total Patient: 32,834           | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]                         | Medicare: <b>12,610</b>         | Inflat          | ion        |
| Current Class Central Small [5] | Initial CR? False                     | Medicaid: <b>16,445</b>         | FY Index:       | 1.22078676 |
| Class at 1/94: North Small [1]  | Medicaid Utilization                  | 50.08528%                       | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                            | 91.79201%                       | Cost:           | 1.03283230 |
| Open Date: 11/7/1994            | Statewide Low Occupan                 | cy Threshold: <b>79.31440</b> % | Target:         | 1.01620550 |
| Acquired Date: 11/7/1994        | Medicaid Low Occupand                 | cy Threshold: <b>41.94060</b> % | DC FY Index:    | 1.17400000 |
| Entered Medicaid 11/7/1994      | Low Occupancy Adjustr                 | ment Factor: 115.73182%         | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 10/1/2003    | Weighted Low Occ Adju                 | ustment Factor: 100.0000%       | DC Inflation:   | 1.02001704 |
| Previous Med # <b>211966</b>    |                                       |                                 |                 |            |
|                                 | D                                     | laulations                      | PS Target:      | 1.02315072 |

| Rate | Calcu | lations |
|------|-------|---------|
|------|-------|---------|

|       |   |                  | cate Calculations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 700,942          | 1,397,065           | 794,490             | 909,409  | 0   | 3,801,906 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 42.6234          | 84.9538             | 48.3119             | 55.3000  |     | 231.1891  |
| 3     | Cost Per Diem Inflated                    | 44.0228          | 86.6543             | 49.8981             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 44.0228          | 86.6543             | 49.8981             | 55.3000  |     | 235.8752  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 45.5197          |                     | 53.6513             |          |     |           |
| 7     | Provider Target Rate                      | 46.5735          |                     | 54.8934             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 56.4866          | 97.7236             | 72.5771             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 54.6049          |                     | 64.3815             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 55.4898          |                     | 65.4248             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 44.0228          | 86.6543             | 49.8981             | 13.6500  |     | 194.2252  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.0083              | 0.0048              |          |     |           |
| 14    | Prospective Per Diem 11                   | 44.0228          | 86.6626             | 49.9029             | 13.6500  |     | 194.2383  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





201.12

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Tuskawilla Nursing and Rehab

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 11/7/1994 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1994/07   |
| Indexed Asset Value   | 3,824,825 |
| FRVS Base Asset:      | 3,043,800 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027600  |
|                       |           |

| Mortgage Information        |           |            |  |  |
|-----------------------------|-----------|------------|--|--|
| Amount: <b>2,981,982.00</b> |           |            |  |  |
| Type:                       | Fixed [2] |            |  |  |
| < 60% of Base:              | False     |            |  |  |
| Interest Rate:              | 8.0700    | <b>%</b>   |  |  |
| Chase Rate:                 | 3.2500    | <b>%</b>   |  |  |
| Amortization Rate:          | 6.2500    | <b>%</b>   |  |  |
| Interest Only:              | False     |            |  |  |
| Yearly Payment:             | 268,3     | <b>385</b> |  |  |

| Calculation of FRVS Per Diem |                           |          |  |  |  |
|------------------------------|---------------------------|----------|--|--|--|
|                              | Total Amount              | Per Diem |  |  |  |
| 80% Capital(1):              | 3,059,860                 | 8.3368   |  |  |  |
| 20% ROE(2):                  | 764,965                   | 0.6558   |  |  |  |
| Insurance Cost(              | 3): <b>56,379</b>         | 1.7171   |  |  |  |
| Taxes Cost(3):               | 65,611                    | 1.9983   |  |  |  |
| Home Office(3)               | 11,201                    | 0.3411   |  |  |  |
| Replacement(38               | <b>%</b> 4): <b>7,312</b> | 0.0000   |  |  |  |
| Total FRVS P                 | D:                        | 13.0491  |  |  |  |

- (1) 80% Capital (\$3,059,860) amortized at 6.2500% for 20 years Principal & Interest of \$268,385 divided by annual available days (35,770) divided by Occup. Adj. (0.9000) = \$8.3368
- (2) 20% ROE (\$764,965) times the ROE factor (0.027600) divided by annual available days (35,770) divided by Occup. Adj. (0.9000) = \$0.6558
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |          | Used Per Bed Standard:   | 33,820    |  |
|--------------------------------|----------|--------------------------|-----------|--|
| Comparison Date:               | 1/1/1994 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 90       | Effective PBS Limitation | 3,043,800 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components   | Cost FRVS MTA* Final Component                    |   |                            |                               |  |  |  |
| Operating  | 44.0228   | 44.0228   | 3.2152                     | 40.8076                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 86.6626<br>49.9029<br>13.6500<br>0.0000<br>0.0000 | 86.6626<br>49.9029<br>13.0491<br>0.0000<br>0.0000 | 6.3294<br>3.6447<br>0.9530 | 80.3332<br>46.2582<br>12.0961 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$12.9410<br>\$8.6851         |  |  |  |
| Totals   | 194.2383  | 193.6374  | 14.1423                    | 201.1212                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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## Florida Agency For Health Care Administration

219.33

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 Day         | ıys      | Ratings         | Days       |
|---------------------------------|----------------------------|---------------------|----------|-----------------|------------|
| 14155 Town Loop Bovd.           | 01/01/2010-12/31/2010      | Number of Beds:     | 116      | Superior:       | 0          |
| Orlando FL 32837                | Days In CR 365             | Maximum:            | 42,340   | Standard:       | 184        |
| County: Orange[48]              | First Used: <b>2011/07</b> | Max Annualized:     | 42,340   | Conditional:    | 0          |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient:      | 39,886   | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare:           | 12,007   | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid:           | 24,756   | FY Index:       | 1.22078676 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 62                  | 2.06689% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 94                  | 4.20406% | Cost:           | 1.03283230 |
| Open Date: 5/26/1998            | Statewide Low Occupar      | ncy Threshold: 79   | 9.31440% | Target:         | 1.01620550 |
| Acquired Date: 5/26/1998        | Medicaid Low Occupan       | cy Threshold: 4     | 1.94060% | DC FY Index:    | 1.17400000 |
| Entered Medicaid 5/26/1998      | Low Occupancy Adjusts      | ment Factor: 118    | 8.77296% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 10/1/2003    | Weighted Low Occ Adj       | ustment Factor: 100 | 0.00000% | DC Inflation:   |            |
| Previous Med # <b>213691</b>    |                            |                     |          |                 | 1.02001704 |
|                                 |                            |                     |          | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                 |                     |                     |           |     |           |
|-------|---|-----------------|---------------------|---------------------|-----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property  | ROE | Totals    |
| 1     | Total Cost                                | 1,122,646       | 2,237,994           | 1,577,832           | 1,350,440 | 0   | 6,288,912 |
| 1a    | Audit Adjustments                         |                 |                     |                     |           |     |           |
| 2     | Cost Per Diem                             | 45.3484         | 90.4021             | 63.7353             | 54.5500   |     | 254.0358  |
| 3     | Cost Per Diem Inflated                    | 46.8373         | 92.2117             | 65.8279             |           |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |           |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 46.8373         | 92.2117             | 65.8279             | 54.5500   |     | 259.4269  |
| 5a    | Interim Adjustment                        |                 |                     |                     |           |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |           |     |           |
| 6     | Prior Semester: Provider Target Base      | 44.5220         |                     | 69.4338             |           |     |           |
| 7     | Provider Target Rate                      | 45.5527         |                     | 71.0412             |           |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |           |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |           |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383         | 96.2960             | 61.3044             | 13.6500   |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921         |                     | 55.1439             |           |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666         |                     | 56.0375             |           |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |           |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |           |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 45.5527         | 92.2117             | 56.0375             | 13.6500   |     | 207.4519  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 1.2518              | 0.7607              |           |     |           |
| 14    | Prospective Per Diem 11                   | 45.5527         | 93.4635             | 56.7982             | 13.6500   |     | 209.4644  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002    |     |           |





219.33

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Hunter's Creek Nursing and Rehab**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 5/26/1998 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 11:       |
| RS to Start Calcs:    | 1998/01   |
| Indexed Asset Value   | 5,293,496 |
| FRVS Base Asset:      | 4,343,620 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027600  |
|                       |           |

| Mortgage Information |   |  |  |
|----------------------|---|--|--|
| Amount: 4,052,231.00 |   |  |  |
| Fixed [2]            |   |  |  |
| False                |   |  |  |
| 8.0700               | <b>%</b>  |  |  |
| 3.2500               | <b>%</b>  |  |  |
| 6.2500               | <b>%</b>  |  |  |
| False                |   |  |  |
| 371,4                | 140   |  |  |
|                      | 4,052,231<br>Fixed [2]<br>False<br>8.0700<br>3.2500<br>6.2500 |  |  |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |  |  |
|-----------------|------------------------------|----------|--|--|--|--|
|                 | Total Amount                 | Per Diem |  |  |  |  |
| 80% Capital(1): | 4,234,797                    | 9.7475   |  |  |  |  |
| 20% ROE(2):     | 1,058,699                    | 0.7668   |  |  |  |  |
| Insurance Cost( | 3): <b>66,085</b>            | 1.6568   |  |  |  |  |
| Taxes Cost(3):  | 122,575                      | 3.0731   |  |  |  |  |
| Home Office(3)  | 13,607                       | 0.3411   |  |  |  |  |
| Replacement(38  | <b>20,689</b>                | 0.0000   |  |  |  |  |
| Total FRVS P    | D:                           | 15.5853  |  |  |  |  |

- (1) 80% Capital (\$4,234,797) amortized at 6.2500% for 20 years Principal & Interest of \$371,440 divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$9.7475
- (2) 20% ROE (\$1,058,699) times the ROE factor (0.027600) divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$0.7668
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |          | Used Per Bed Standard:   | 37,445    |  |
|--------------------------------|----------|--------------------------|-----------|--|
| Comparison Date:               | 7/1/1997 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 116      | Effective PBS Limitation | 4,343,620 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |  |
| Operating  | 45.5527   | 45.5527   | 3.3270                     | 42.2257                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 93.4635<br>56.7982<br>13.6500<br>0.0000<br>0.0000 | 93.4635<br>56.7982<br>15.5853<br>0.0000<br>0.0000 | 6.8261<br>4.1483<br>1.1383 | 86.6374<br>52.6499<br>14.4470 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$14.6853<br>\$8.6851         |  |  |
| Totals   | 209.4644  | 211.3997  | 15.4397                    | 219.3304                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



NAME OF THE PARTY 
# Florida Agency For Health Care Administration

196.40

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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           | ovider Information Cost Report (CR) |                 | Patient Days |                 | Days       |
|--------------------------------|-------------------------------------|-----------------|--------------|-----------------|------------|
| 2839 South Seacrest Boulevar   | 01/01/2009-12/31/2009               | Number of Beds: | 167          | Superior:       | 0          |
| <b>Boynton Beach FL 33435</b>  | Days In CR 365                      | Maximum:        | 60,955       | Standard:       | 184        |
| County: Palm Beach[50]         | First Used: <b>2011/01</b>          | Max Annualized: | 60,955       | Conditional:    |            |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>           | Total Patient:  | 54,148       | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]                       | Medicare:       | 8,551        | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False                   | Medicaid:       | 28,961       | FY Index:       | 1.19387802 |
| Class at 1/94: South Large [4] | Medicaid Utilization                |                 | 53.48489%    | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                          |                 | 88.83275%    | Cost:           | 1.05611124 |
| Open Date: 1/1/1975            | Statewide Low Occupan               | cy Threshold:   | 79.31440%    | Target:         | 1.01620550 |
| Acquired Date: 1/1/1975        | Medicaid Low Occupan                | cy Threshold:   | 41.94060%    | DC FY Index:    | 1.15950000 |
| Entered Medicaid 1/1/1975      | Low Occupancy Adjusti               | ment Factor: 1  | 12.00078%    | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 10/1/2003   | Weighted Low Occ Adjustment Factor: |                 | 00.00000%    | DC Inflation:   | 1.03277275 |
| Previous Med # <b>259951</b>   |                                     |                 |              |                 |            |
|                                |                                     |                 |              | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,148,139       | 2,339,445           | 1,292,030           | 932,544  | 0   | 5,712,158 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 39.6443         | 80.7792             | 44.6128             | 32.2000  |     | 197.2363  |
| 3     | Cost Per Diem Inflated                    | 41.8688         | 83.4266             | 47.1161             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 41.8688         | 83.4266             | 47.1161             | 32.2000  |     | 204.6115  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 47.6853         |                     | 54.3151             |          |     |           |
| 7     | Provider Target Rate                      | 48.7892         |                     | 55.5725             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193         | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378         |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535         |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 41.8688         | 83.4266             | 47.1161             | 13.6500  |     | 186.0615  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 0.3271              | 0.1847              |          |     |           |
| 14    | Prospective Per Diem 11                   | 41.8688         | 83.7537             | 47.3008             | 13.6500  |     | 186.5733  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





196.40

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Boulevard Manor Nursing and Rehab**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 9/29/1988 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1975/01   |
| Indexed Asset Value   | 5,247,150 |
| FRVS Base Asset:      | 1,533,066 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.029170  |
|                       |           |

| Mortgage Information        |           |          |  |
|-----------------------------|-----------|----------|--|
| Amount: <b>4,011,868.00</b> |           |          |  |
| Type:                       | Fixed [2] |          |  |
| < 60% of Base:              | False     |          |  |
| Interest Rate:              | 8.0700    | <b>%</b> |  |
| Chase Rate:                 | 3.2500    | <b>%</b> |  |
| Amortization Rate:          | 6.2500    | %        |  |
| Interest Only:              | False     |          |  |
| Yearly Payment:             | 368,18    | 8        |  |

| Calculation of FRVS Per Diem |                   |         |  |  |  |
|------------------------------|-------------------|---------|--|--|--|
| Te                           | Total Amount      |         |  |  |  |
| 80% Capital(1):              | 4,197,720         | 6.7115  |  |  |  |
| 20% ROE(2):                  | 1,049,430         | 0.5580  |  |  |  |
| Insurance Cost(3):           | 41,875            | 0.7733  |  |  |  |
| Taxes Cost(3):               | 114,838           | 2.1208  |  |  |  |
| Home Office(3):              | 17,696            | 0.3268  |  |  |  |
| Replacement(3&4              | ): <b>129,846</b> | 0.0000  |  |  |  |
| Total FRVS PD:               |                   | 10.4904 |  |  |  |

- (1) 80% Capital (\$4,197,720) amortized at 6.2500% for 20 years Principal & Interest of \$368,188 divided by annual available days (60,955) divided by Occup. Adj. (0.9000) = \$6.7115
- (2) 20% ROE (\$1,049,430) times the ROE factor (0.029170) divided by annual available days (60,955) divided by Occup. Adj. (0.9000) = \$0.5580
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |           | Used Per Bed Standard:   | 28,500    |  |
|--------------------------------|-----------|--------------------------|-----------|--|
| Comparison Date:               | 10/1/1985 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 110       | Effective PBS Limitation | 3,135,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                              |  |
|--|---|---|----------------------------|------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component              |  |
| Operating  | 41.8688   | 41.8688   | 3.0579                     | 38.8109                      |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 83.7537<br>47.3008<br>13.6500<br>0.0000<br>0.0000 | 83.7537<br>47.3008<br>10.4904<br>0.0000<br>0.0000 | 6.1170<br>3.4546<br>0.7662 | 77.6367<br>43.8462<br>9.7242 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 106.7700  | 102 112   |                            | \$17.6921<br>\$8.6851        |  |
| Totals   | 186.5733  | 183.4137  | 13.3957                    | 196.3952                     |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
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Florida Agency For Health Care Administration

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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

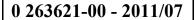
### **Palm City Nursing and Rehab**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership: Private For profi | it [1] CHOW Status based o | n this Cost Report: No Change[1 | []_ |
|--------------------------------------|----------------------------|---------------------------------|-----|
|                                      |                            |                                 |     |

| Provider Information           | Cost Report (CR)           | Patient Days                    | Ratings                       | Days       |
|--------------------------------|----------------------------|---------------------------------|-------------------------------|------------|
| 2505 SW Martin Highway         | 01/01/2010-12/31/2010      | Number of Beds: 120             | Superior:                     | 0          |
| Palm City FL 34990             | Days In CR 365             | Maximum: <b>43,80</b> 6         | Standard:                     | 184        |
| County: Martin[43]             | First Used: <b>2011/07</b> | Max Annualized: 43,800          |                               | 0          |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient: 42,300           | Total:                        | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>11,49</b> 6        | Inflat                        | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: <b>21,92</b> 6        | FY Index:                     | 1.22078676 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 51.82716%                       | Semester Index:               | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 96.58904%                       | Cost:                         | 1.03283230 |
| Open Date: 10/19/1993          | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> % |                               | 1.01620550 |
| Acquired Date: 10/19/1993      | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> % | DC FY Index:                  | 1.17400000 |
| Entered Medicaid 10/19/1993    | Low Occupancy Adjustr      | nent Factor: 121.77995%         | DC F1 Index.  DC Sem Index:   | 1.19750000 |
| Med # Active Date: 10/1/2003   | Weighted Low Occ Adju      | stment Factor: 100.00000%       | DC Sell Thuex.  DC Inflation: |            |
| Previous Med # 211265          |                            |                                 |                               | 1.02001704 |
|                                |                            |                                 | PS Target:                    | 1.02315072 |
|                                | Rate Cal                   | lculations                      |                               |            |
|                                |                            |                                 |                               |            |

|       |   | 10               | ate Calculations    |                     |           |     |           |
|-------|---|------------------|---------------------|---------------------|-----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property  | ROE | Totals    |
| 1     | Total Cost                                | 959,285          | 1,877,313           | 1,024,832           | 1,150,896 | 0   | 5,012,326 |
| 1a    | Audit Adjustments                         |                  |                     |                     |           |     |           |
| 2     | Cost Per Diem                             | 43.7510          | 85.6204             | 46.7405             | 52.4900   |     | 228.6019  |
| 3     | Cost Per Diem Inflated                    | 45.1874          | 87.3343             | 48.2751             |           |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |           |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 45.1874          | 87.3343             | 48.2751             | 52.4900   |     | 233.2868  |
| 5a    | Interim Adjustment                        |                  |                     |                     |           |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |           |     |           |
| 6     | Prior Semester: Provider Target Base      | 44.4360          |                     | 50.6002             |           |     |           |
| 7     | Provider Target Rate                      | 45.4647          |                     | 51.7716             |           |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |           |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |           |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999             | 13.6500   |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989             |           |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210             |           |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |           |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |           |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 45.1874          | 87.3343             | 48.2751             | 13.6500   |     | 194.4468  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.1795              | 0.0992              |           |     |           |
| 14    | Prospective Per Diem 11                   | 45.1874          | 87.5138             | 48.3743             | 13.6500   |     | 194.7255  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002    |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Palm City Nursing and Rehab

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:         | 10/19/1993          |
|---------------------|---------------------|
| Year of Phase-In/I  | Full:               |
| RS to Start Calcs:  | 1993/07             |
| Indexed Asset Value | ue <b>4,973,712</b> |
| FRVS Base Asset:    | 3,930,360           |
| Occup Adj Factor:   | 0.9000              |
| ROE Factor          | 0.027600            |
|                     |                     |

| Mortgage Information |              |  |  |  |  |
|----------------------|--------------|--|--|--|--|
| Amount:              | 3,785,633.00 |  |  |  |  |
| Type:                | Fixed [2]    |  |  |  |  |
| < 60% of Base:       | False        |  |  |  |  |
| Interest Rate:       | 8.0700 %     |  |  |  |  |
| Chase Rate:          | 3.2500 %     |  |  |  |  |
| Amortization Rate:   | 6.2500 %     |  |  |  |  |
| Interest Only:       | False        |  |  |  |  |
| Yearly Payment:      | 349,001      |  |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Tot                          | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 3,978,970 | 8.8534   |  |  |  |
| 20% ROE(2):                  | 994,742   | 0.6965   |  |  |  |
| Insurance Cost(3):           | 56,993    | 1.3472   |  |  |  |
| Taxes Cost(3):               | 96,237    | 2.2748   |  |  |  |
| Home Office(3):              | 14,433    | 0.3412   |  |  |  |
| Replacement(3&4):            | 21,849    | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 13.5131  |  |  |  |

- (1) 80% Capital (\$3,978,970) amortized at 6.2500% for 20 years Principal & Interest of \$349,001 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.8534
- (2) 20% ROE (\$994,742) times the ROE factor (0.027600) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6965
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:          | 32,753    |  |
|----------------------|-------------|---------------------------------|-----------|--|
| Comparison Date:     | 1/1/1993    | Current RS PBS:                 | 49,593    |  |
| Comparison Bed       | 120         | <b>Effective PBS Limitation</b> | 3,930,360 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |
|--|---|---|----------------------------|-----------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |
| Operating  | 45.1874   | 45.1874   | 3.3003                     | 41.8871                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 87.5138<br>48.3743<br>13.6500<br>0.0000<br>0.0000 | 87.5138<br>48.3743<br>13.5131<br>0.0000<br>0.0000 | 6.3916<br>3.5330<br>0.9869 | 81.1222<br>44.8413<br>12.5262     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 194.7255  | 194.5886  | 14.2118                    | \$15.3009<br>\$8.6851<br>204.3628 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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       |
|---------------------------------|----------------------------|-----------------------------------|-----------------|------------|
| 4201 31st Street South          | 02/01/2009-01/31/2010      | Number of Beds: 120               | Superior:       | 0          |
| St. Petersburg FL 33712         | Days In CR 365             | Maximum: <b>43,80</b> 0           | Standard:       | 184        |
| County: Pinellas[52]            | First Used: <b>2010/07</b> | Max Annualized: 43,800            |                 |            |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient: 39,999             | Total:          | 184        |
| Control Private Non-Profit [3]  | Unaudited [3]              | Medicare: <b>4,631</b>            | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>29,346</b>           | FY Index:       | 1.19550783 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 73.36683%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 91.32192%                         | Cost:           | 1.05467147 |
| Open Date: 11/1/1984            | Statewide Low Occupar      | recy Threshold: <b>79.31440</b> % | Target:         | 1.01620550 |
| Acquired Date: 11/1/1984        | Medicaid Low Occupan       | cy Threshold: <b>41.94060</b> %   | DC FY Index:    | 1.16066549 |
| Entered Medicaid 11/1/1984      | Low Occupancy Adjusts      | ment Factor: 115.13914%           | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 7/1/2003     | Weighted Low Occ Adj       | ustment Factor: 100.00009         | DC Inflation:   | 1.03173568 |
| Previous Med # <b>251216</b>    |                            |                                   |                 |            |
|                                 |                            |                                   | PS Target:      | 1.02315072 |

|       | 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   | 14.1400  |     | 171.9882  |
| 3     | Cost Per Diem Inflated  | 44.3426   | 73.1285   | 47.3812   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 44.3426   | 73.1285   | 47.3812   | 14.1400  |     | 178.9923  |
| 5a    | Interim Adjustment  |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 38.1474   |           | 46.1145   |          |     |           |
| 7     | Provider Target Rate  | 39.0305   |           | 47.1821   |          |     |           |
| 7a    | Interim Adjustment  |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings   | 49.6383   | 96.2960   | 61.3044   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 47.7921   |           | 55.1439   |          |     |           |
| 10    | Target Rate Class Ceiling   | 48.5666   |           | 56.0375   |          |     |           |
| 10a   | New Provider Target Limitation  |           |           |           |          |     |           |
| 10b   | Base for line 10a   |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 39.0305   | 73.1285   | 47.1821   | 13.6500  |     | 172.9911  |
| 12/13 | Medicaid Adjustment Rate  |           | 1.9224    | 1.2403    |          |     |           |
| 14    | Prospective Per Diem 11   | 39.0305   | 75.0509   | 48.4224   | 13.6500  |     | 176.1538  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





192.39

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Bay Pointe Nursing Pavillion**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:             | 1/1/1991  |
|-------------------------|-----------|
| Year of Phase-In/ Full: |           |
| RS to Start Calcs:      | 1984/07   |
| Indexed Asset Value     | 5,061,722 |
| FRVS Base Asset:        | 3,072,207 |
| Occup Adj Factor:       | 0.9000    |
| ROE Factor              | 0.030310  |
|                         |           |

| Mortgage In         | Mortgage Information |  |  |  |  |
|---------------------|----------------------|--|--|--|--|
| Amount: 3,500,000.0 |                      |  |  |  |  |
| Type:               | Variable [3]         |  |  |  |  |
| < 60% of Base:      | False                |  |  |  |  |
| Interest Rate:      | 11.9600 %            |  |  |  |  |
| Chase Rate:         | 6.7500 %             |  |  |  |  |
| Amortization Rate:  | 8.7500 %             |  |  |  |  |
| Interest Only:      | False                |  |  |  |  |
| Yearly Payment:     | 429,418              |  |  |  |  |
|                     |                      |  |  |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |  |  |
|------------------------------|--------------------|----------|--|--|--|--|
| ·                            | Total Amount       | Per Diem |  |  |  |  |
| 80% Capital(1):              | 4,049,378          | 10.8934  |  |  |  |  |
| 20% ROE(2):                  | 1,012,344          | 0.7784   |  |  |  |  |
| Insurance Cost(3             | 97,382             | 2.4346   |  |  |  |  |
| Taxes Cost(3):               | 61,301             | 1.5326   |  |  |  |  |
| Home Office(3):              | 0                  | 0.0000   |  |  |  |  |
| Replacement(3&               | (4): <b>71,673</b> | 0.0000   |  |  |  |  |
| Total FRVS PD                | ):                 | 15.6390  |  |  |  |  |

- (1) 80% Capital (\$4,049,378) amortized at 8.7500% for 20 years Principal & Interest of \$429,418 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.8934
- (2) 20% ROE (\$1,012,344) times the ROE factor (0.030310) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7784
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components   | Cost  | FRVS  | FRVS MTA* Final Component  |                               |  |  |  |
| Operating  | 39.0305   | 39.0305   | 2.8506                     | 36.1799                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 75.0509<br>48.4224<br>13.6500<br>0.0000<br>0.0000 | 75.0509<br>48.4224<br>15.6390<br>0.0000<br>0.0000 | 5.4814<br>3.5365<br>1.1422 | 69.5695<br>44.8859<br>14.4968 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 15( 1539  | 170 1 420   | 12.0105                    | \$18.5775<br>\$8.6851         |  |  |  |
| Totals   | 176.1538  | 178.1428  | 13.0107                    | 192.3947                      |  |  |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|





185.09

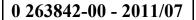
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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           | 3       |
|--------------------------------|----------------------------|-------------------------------|------------------------|---------|
| 755 Meadows Road               | 02/01/2009-01/31/2010      | Number of Beds: 120           | Superior:              | 0       |
| <b>Boca Raton FL 33486</b>     | Days In CR 365             | Maximum: 43,                  | <b>800</b> Standard: 1 | 184     |
| County: Palm Beach[50]         | First Used: <b>2010/07</b> | Max Annualized: 43,           | 800 Conditional:       | 0       |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient: 36,            | 284 Total:             | 184     |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare: 6,                  | 179 Inflation          |         |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: 22,                 | 999 FY Index: 1.1      | 9550783 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 63.3860                       | No. 1.2                | 6086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 82.8401                       | 00/                    | 5467147 |
| Open Date: 9/1/1978            | Statewide Low Occupan      | cy Threshold: <b>79.314</b> 4 | 100/                   | 1620550 |
| Acquired Date: 9/1/1978        | Medicaid Low Occupan       | cy Threshold: 41.9406         | (No/2   C              | 6066549 |
| Entered Medicaid 9/1/1978      | Low Occupancy Adjusti      | ment Factor: 104.4453         | 30/0                   | 9750000 |
| Med # Active Date: 7/1/2003    | Weighted Low Occ Adju      | ustment Factor: 100.0000      | 100%                   |         |
| Previous Med # 202177          |                            |                               |                        | 3173568 |
|                                |                            |                               | PS Target: 1.0         | 2315072 |

|       | 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             | 34.1700  |     | 186.8339  |
| 3     | Cost Per Diem Inflated                    | 38.7371          | 75.1245             | 45.4786             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 38.7371          | 75.1245             | 45.4786             | 34.1700  |     | 193.5102  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 40.1320          |                     | 47.9568             |          |     |           |
| 7     | Provider Target Rate                      | 41.0611          |                     | 49.0670             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 38.7371          | 75.1245             | 45.4786             | 13.6500  |     | 172.9902  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.1313              | 0.6849              |          |     |           |
| 14    | Prospective Per Diem 11                   | 38.7371          | 76.2558             | 46.1635             | 13.6500  |     | 174.8064  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





185.09

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Boca Raton Rehabilitation Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 4/1/1998  |
|------------------------|-----------|
| Year of Phase-In/ Full | l:        |
| RS to Start Calcs:     | 1978/07   |
| Indexed Asset Value    | 2,447,643 |
| FRVS Base Asset:       | 1,240,709 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.030310  |
|                        |           |

| Mortgage Information        |             |          |  |  |
|-----------------------------|-------------|----------|--|--|
| Amount: <b>3,700,000.00</b> |             |          |  |  |
| Type:                       | Variable [3 | 1        |  |  |
| < 60% of Base:              | False       |          |  |  |
| Interest Rate:              | 11.9600     | <b>%</b> |  |  |
| Chase Rate:                 | 6.7500      | <b>%</b> |  |  |
| Amortization Rate:          | 8.7500      | <b>%</b> |  |  |
| Interest Only:              | False       |          |  |  |
| Yearly Payment:             | 207,6       | 549      |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |
|------------------------------|--------------------|----------|--|--|
| Т                            | otal Amount        | Per Diem |  |  |
| 80% Capital(1):              | 1,958,114          | 5.2676   |  |  |
| 20% ROE(2):                  | 489,529            | 0.3764   |  |  |
| Insurance Cost(3)            | 90,821             | 2.5031   |  |  |
| Taxes Cost(3):               | 79,654             | 2.1953   |  |  |
| Home Office(3):              | 0                  | 0.0000   |  |  |
| Replacement(3&4              | 4): <b>207,439</b> | 0.0000   |  |  |
| Total FRVS PD:               | •                  | 10.3424  |  |  |

- (1) 80% Capital (\$1,958,114) amortized at 8.7500% for 20 years Principal & Interest of \$207,649 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.2676
- (2) 20% ROE (\$489,529) times the ROE factor (0.030310) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.3764
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                              |  |
|--|---|---|----------------------------|------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component              |  |
| Operating  | 38.7371   | 38.7371   | 2.8292                     | 35.9079                      |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 76.2558<br>46.1635<br>13.6500<br>0.0000<br>0.0000 | 76.2558<br>46.1635<br>10.3424<br>0.0000<br>0.0000 | 5.5694<br>3.3716<br>0.7554 | 70.6864<br>42.7919<br>9.5870 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 4740064   | 474 (000  |                            | \$17.4321<br>\$8.6851        |  |
| Totals   | 174.8064  | 171.4988  | 12.5256                    | 185.0904                     |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



NAME OF THE PARTY 
# Florida Agency For Health Care Administration

212.46

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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]

| Type of ownership: Tittuce from Tit |                            | on this cost reports 110 char   | 8-1-1                              |
|-------------------------------------|----------------------------|---------------------------------|------------------------------------|
| Provider Information                | Cost Report (CR)           | Patient Days                    | Ratings Days                       |
| 401 East Sample Road                | 01/01/2009-12/31/2009      | Number of Beds: 194             | Superior: 0                        |
| Pompano Beach FL 33064              | Days In CR 365             | Maximum: <b>70,81</b>           | Standard: 184                      |
| County: Broward[6]                  | First Used: <b>2010/07</b> | Max Annualized: 70,81           |                                    |
| Region: South[2] Area: 10           | Last Used: <b>2011/07</b>  | Total Patient: 43,03            | Total: 184                         |
| Control Private Non-Profit [3]      | Unaudited [3]              | Medicare: 5,02                  | 20 Inflation                       |
| Current Class South Large [4]       | Initial CR? False          | Medicaid: 30,40                 | 1.19387802 FY Index: 1.19387802    |
| Class at 1/94: South Large [4]      | Medicaid Utilization       | 70.65139                        | % Semester Index: <b>1.2608680</b> |
| Operating Ex > 18 months [1]        | Occupancy:                 | 60.76967                        |                                    |
| Open Date: 8/1/1978                 | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> ° | % Target: 1.01620550               |
| Acquired Date: 10/26/1988           | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> ° | DC FY Index: 1.15950000            |
| Entered Medicaid 10/26/1988         | Low Occupancy Adjustr      | ment Factor: <b>76.61870</b> °  | DC Sem Index: 1.19750000           |
| Med # Active Date: 7/1/2003         | Weighted Low Occ Adju      | ustment Factor: 100.00000       | % DC Inflation: 1.0327727          |
| Previous Med # <b>211770</b>        |                            |                                 | 1,0022                             |
|                                     |                            |                                 | PS Target: 1.02315072              |

|       | 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   | 25.1000  |     | 210.7799  |
| 3     | Cost Per Diem Inflated  | 56.5047   | 74.4264   | 63.4857   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 56.5047   | 74.4264   | 63.4857   | 25.1000  |     | 219.5168  |
| 5a    | Interim Adjustment  |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 46.6560   |           | 55.1082   |          |     |           |
| 7     | Provider Target Rate  | 47.7361   |           | 56.3840   |          |     |           |
| 7a    | Interim Adjustment  |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings   | 51.5193   | 97.3713   | 64.0999   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 50.3378   |           | 56.8989   |          |     |           |
| 10    | Target Rate Class Ceiling   | 51.1535   |           | 57.8210   |          |     |           |
| 10a   | New Provider Target Limitation  |           |           |           |          |     |           |
| 10b   | Base for line 10a   |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 47.7361   | 74.4264   | 56.3840   | 13.6500  |     | 192.1965  |
| 12/13 | Medicaid Adjustment Rate  |           | 1.7291    | 1.3100    |          |     |           |
| 14    | Prospective Per Diem 11   | 47.7361   | 76.1555   | 57.6940   | 13.6500  |     | 195.2356  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





212.46

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Rehabilitation and Nursing Center of Broward

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/26/1988 |
|----------------------|------------|
| Year of Phase-In/Ful | l:         |
| RS to Start Calcs:   | 1988/07    |
| Indexed Asset Value  | 7,487,719  |
| FRVS Base Asset:     | 2,135,400  |
| Occup Adj Factor:    | 0.9000     |
| ROE Factor           | 0.029170   |
|                      |            |

| Mortgage In:                 | formation              |          |  |  |  |
|------------------------------|------------------------|----------|--|--|--|
| Amount: <b>4,000,000.0</b> 0 |                        |          |  |  |  |
| Type:                        | Variable [3]           |          |  |  |  |
| < 60% of Base:               | False                  |          |  |  |  |
| Interest Rate:               | 9.7100 %               | <b>%</b> |  |  |  |
| Chase Rate:                  | 6.7500 %               | <b>%</b> |  |  |  |
| Amortization Rate:           | 8.7500 %               | <b>%</b> |  |  |  |
| Interest Only:               | False                  |          |  |  |  |
| Yearly Payment:              | early Payment: 635,230 |          |  |  |  |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |  |  |
|-----------------|------------------------------|----------|--|--|--|--|
|                 | Total Amount                 | Per Diem |  |  |  |  |
| 80% Capital(1): | 5,990,175                    | 9.9677   |  |  |  |  |
| 20% ROE(2):     | 1,497,544                    | 0.6855   |  |  |  |  |
| Insurance Cost( | (3): <b>127,357</b>          | 2.9597   |  |  |  |  |
| Taxes Cost(3):  | 198,493                      | 4.6128   |  |  |  |  |
| Home Office(3)  | ): 0                         | 0.0000   |  |  |  |  |
| Replacement(38  | <b>§</b> 44,163              | 0.0000   |  |  |  |  |
| Total FRVS P    | D:                           | 18.2257  |  |  |  |  |

- (1) 80% Capital (\$5,990,175) amortized at 8.7500% for 20 years Principal & Interest of \$635,230 divided by annual available days (70,810) divided by Occup. Adj. (0.9000) = \$9.9677
- (2) 20% ROE (\$1,497,544) times the ROE factor (0.029170) divided by annual available days (70,810) divided by Occup. Adj. (0.9000) = \$0.6855
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 17,795    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 1/1/1978    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 2,135,400 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 47.7361   | 47.7361   | 3.4864                     | 44.2497                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 76.1555<br>57.6940<br>13.6500<br>0.0000<br>0.0000 | 76.1555<br>57.6940<br>18.2257<br>0.0000<br>0.0000 | 5.5620<br>4.2137<br>1.3311 | 70.5935<br>53.4803<br>16.8946 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.5590<br>\$8.6851         |  |
| Totals   | 195.2356  | 199.8113  | 14.5932                    | 212.4622                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



NAME OF THE PARTY 
# Florida Agency For Health Care Administration

189.39

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Rehabilitation and Health Care Center of Cape Co

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

| Provider Information           | Cost Report (CR)           | Patient Days                     | Ratings Days                        |
|--------------------------------|----------------------------|----------------------------------|-------------------------------------|
| 2629 Del Prado Blvd            | 02/01/2010-12/31/2010      | Number of Beds: 120              | Superior: 0                         |
| Cape Coral FL 33904            | Days In CR 334             | Maximum: <b>40,08</b>            | Standard: 184                       |
| County: Lee[36]                | First Used: <b>2011/07</b> | Max Annualized: 43,80            |                                     |
| Region: South[2] Area: 8       | Last Used: <b>2011/07</b>  | Total Patient: 38,45             | Total: 184                          |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare: 9,85                   | Inflation                           |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: 22,73                  | FY Index: 1.22248089                |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 59.11372                         | % Semester Index: <b>1.26086800</b> |
| Operating Ex > 18 months [1]   | Occupancy:                 | 95.940629                        |                                     |
| Open Date: 1/1/1979            | Statewide Low Occupan      | rcy Threshold: <b>79.31440</b> ° | % Target: 1.01620550                |
| Acquired Date: 1/1/1979        | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> °  | DC FY Index: 1.17483274             |
| Entered Medicaid 3/1/1979      | Low Occupancy Adjustr      | ment Factor: 120.962429          | 06 DC Sem Index: 1.17403274         |
| Med # Active Date: 7/1/2003    | Weighted Low Occ Adju      | ustment Factor: 100.00000        | 0/0                                 |
| Previous Med # <b>219231</b>   |                            |                                  | 101/2/100                           |
|                                |                            |                                  | PS Target: 1.02315072               |

|       |   | R                | Rate Calculations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 750,924          | 1,850,397           | 1,129,601           | 483,261  | 0   | 4,214,183 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 33.0352          | 81.4041             | 49.6943             | 21.2600  |     | 185.3936  |
| 3     | Cost Per Diem Inflated                    | 34.0725          | 82.9747             | 51.2548             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 34.0725          | 82.9747             | 51.2548             | 21.2600  |     | 189.5620  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 40.1320          |                     | 47.9568             |          |     |           |
| 7     | Provider Target Rate                      | 41.0611          |                     | 49.0670             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 34.0725          | 82.9747             | 49.0670             | 13.6500  |     | 179.7642  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.8507              | 0.5031              |          |     |           |
| 14    | Prospective Per Diem 11                   | 34.0725          | 83.8254             | 49.5701             | 13.6500  |     | 181.1180  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





189.39

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Rehabilitation and Health Care Center of Cape Co

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 12/1/1985 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1979/01   |
| Indexed Asset Value   | 2,700,271 |
| FRVS Base Asset:      | 1,715,226 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.026930  |
|                       |           |

| Mortgage Information        |             |            |  |  |  |
|-----------------------------|-------------|------------|--|--|--|
| Amount: <b>3,000,000.00</b> |             |            |  |  |  |
| Type:                       | Variable [3 | 1          |  |  |  |
| < 60% of Base:              | False       |            |  |  |  |
| Interest Rate:              | 11.9600     | <b>%</b>   |  |  |  |
| Chase Rate:                 | 6.7500      | <b>%</b>   |  |  |  |
| Amortization Rate:          | 8.7500      | <b>%</b>   |  |  |  |
| Interest Only:              | False       |            |  |  |  |
| Yearly Payment:             | 229,0       | <b>)81</b> |  |  |  |

| Calculation of FRVS Per Diem |                             |          |  |  |
|------------------------------|-----------------------------|----------|--|--|
| 7                            | Total Amount                | Per Diem |  |  |
| 80% Capital(1):              | 2,160,217                   | 5.8113   |  |  |
| 20% ROE(2):                  | 540,054                     | 0.3689   |  |  |
| Insurance Cost(3             | ): <b>90,009</b>            | 2.3408   |  |  |
| Taxes Cost(3):               | 80,717                      | 2.0991   |  |  |
| Home Office(3):              | 0                           | 0.0000   |  |  |
| Replacement(3&               | <i>(</i> 4): <b>213,390</b> | 0.0000   |  |  |
| Total FRVS PD                | ):                          | 10.6201  |  |  |

- (1) 80% Capital (\$2,160,217) amortized at 8.7500% for 20 years Principal & Interest of \$229,081 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.8113
- (2) 20% ROE (\$540,054) times the ROE factor (0.026930) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.3689
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Ì | Per Bed Standard Det | ermination | Used Per Bed Standard:          | 28,500    | - |
|---|----------------------|------------|---------------------------------|-----------|---|
|   | Comparison Date:     | 10/1/1985  | Current RS PBS:                 | 49,593    |   |
|   | Comparison Bed       | 120        | <b>Effective PBS Limitation</b> | 3,420,000 |   |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |
|--|---|---|----------------------------|-----------------------------------|--|
| Components Cost FRVS MTA*  |   |   |                            | Final Component                   |  |
| Operating  | 34.0725   | 34.0725   | 2.4885                     | 31.5840                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 83.8254<br>49.5701<br>13.6500<br>0.0000<br>0.0000 | 83.8254<br>49.5701<br>10.6201<br>0.0000<br>0.0000 | 6.1222<br>3.6204<br>0.7756 | 77.7032<br>45.9497<br>9.8445      |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 181.1180  | 178.0881  | 13.0067                    | \$15.6260<br>\$8.6851<br>189.3925 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



NAME OF THE PARTY 
# Florida Agency For Health Care Administration

184.29

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Carrollwood Care Center**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Provider Information            | Cost Report (CR)           | Patient I         | Days       | Ratings         | Days       |
|---------------------------------|----------------------------|-------------------|------------|-----------------|------------|
| 15002 Hutchinson Road           | 02/01/2009-01/31/2010      | Number of Beds:   | 120        | Superior:       | 0          |
| Tampa FL 33625                  | Days In CR 365             | Maximum:          | 43,800     | Standard:       | 184        |
| County: Hillsborough[29]        | First Used: <b>2010/07</b> | Max Annualized:   | 43,800     | Conditional:    | 0          |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient:    | 41,837     | Total:          | 184        |
| Control Private Non-Profit [3]  | Unaudited [3]              | Medicare:         | 6,943      | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid:         | 27,960     | FY Index:       | 1.19550783 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       |                   | 66.83080%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 |                   | 95.51827%  | Cost:           | 1.05467147 |
| Open Date: 1/1/1987             | Statewide Low Occupan      | cy Threshold:     | 79.31440%  | Target:         | 1.01620550 |
| Acquired Date: 1/1/1987         | Medicaid Low Occupand      | cy Threshold:     | 41.94060%  | DC FY Index:    | 1.16066549 |
| Entered Medicaid 1/1/1987       | Low Occupancy Adjustr      | ment Factor: 1    | 120.42992% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 7/1/2003     | Weighted Low Occ Adju      | ustment Factor: 1 | 100.00000% | DC Inflation:   | 1.03173568 |
| Previous Med # <b>209236</b>    |                            |                   |            |                 |            |
|                                 |                            |                   |            | PS Target:      | 1.02315072 |
| Rate Calculations               |                            |                   |            |                 |            |

|       |   | F                | 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              | 23.3000  | 0.3685 | 171.5357  |
| 3     | Cost Per Diem Inflated                    | 32.8177          | 74.2799             | 47.2025              |          |        |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                      |          |        |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 32.8177          | 74.2799             | 47.2025              | 23.3000  | 0.3685 | 177.9686  |
| 5a    | Interim Adjustment                        |                  |                     |                      |          |        |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                      |          |        |           |
| 6     | Prior Semester: Provider Target Base      | 38.1474          |                     | 46.1145              |          |        |           |
| 7     | Provider Target Rate                      | 39.0305          |                     | 47.1821              |          |        |           |
| 7a    | Interim Adjustment                        |                  |                     |                      |          |        |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                      |          |        |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044              | 13.6500  |        |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439              |          |        |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375              |          |        |           |
| 10a   | New Provider Target Limitation            |                  |                     |                      |          |        |           |
| 10b   | Base for line 10a                         |                  |                     |                      |          |        |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 32.8177          | 74.2799             | 47.1821              | 13.6500  | 0.3685 | 168.2982  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.4065              | 0.8934               |          |        |           |
| 14    | Prospective Per Diem 11                   | 32.8177          | 75.6864             | 48.0755              | 13.6500  | 0.3685 | 170.5981  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/2 | 1/2002   |        |           |





184.29

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Carrollwood Care Center**

**FRVS** 

FRVS Status as of this Semester:

On Payback FRV [3]

| Began FRVS:            |           |
|------------------------|-----------|
| Year of Phase-In/Full: |           |
| RS to Start Calcs:     | 1987/01   |
| Indexed Asset Value    | 5,270,457 |
| FRVS Base Asset:       | 3,057,712 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.030310  |
|                        |           |

| Mortgage Information |              |  |  |  |
|----------------------|--------------|--|--|--|
| Amount: 5,100,000.0  |              |  |  |  |
| Type:                | Variable [3] |  |  |  |
| < 60% of Base:       | False        |  |  |  |
| Interest Rate:       | 11.9600 %    |  |  |  |
| Chase Rate:          | 6.7500 %     |  |  |  |
| Amortization Rate:   | 8.7500 %     |  |  |  |
| Interest Only:       | False        |  |  |  |
| Yearly Payment:      | 447,126      |  |  |  |

| Calculation of FRVS Per Diem |                    |          |  |
|------------------------------|--------------------|----------|--|
|                              | Total Amount       | Per Diem |  |
| 80% Capital(1):              | 4,216,366          | 11.3426  |  |
| 20% ROE(2):                  | 1,054,091          | 0.8105   |  |
| Insurance Cost(              | 3): <b>104,037</b> | 2.4867   |  |
| Taxes Cost(3):               | 133,960            | 3.2020   |  |
| Home Office(3)               | : 0                | 0.0000   |  |
| Replacement(38               | <b>45,807</b>      | 0.0000   |  |
| Total FRVS PI                | <b>)</b> :         | 17.8418  |  |

- (1) 80% Capital (\$4,216,366) amortized at 8.7500% for 20 years Principal & Interest of \$447,126 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.3426
- (2) 20% ROE (\$1,054,091) times the ROE factor (0.030310) 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 Det | termination | Used Per Bed Standard:   | 28,682    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1986    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120         | Effective PBS Limitation | 3,441,840 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |   |  |  |
|--|--|--|---|--|--|
| Components   | Cost   | FRVS   | MTA*  | Final Component                                    |  |
| Operating  | 32.8177  | 32.8177  | 2.3969  | 30.4208  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 75.6864<br>48.0755<br>13.6500<br>0.3685<br>-0.0588 | 75.6864<br>48.0755<br>17.8418<br>0.0588<br>-0.0588 | 5.5278<br>3.5112<br>0.9969<br>0.0269<br>-0.0043 | 70.1586<br>44.5643<br>12.6531<br>0.3416<br>-0.0545 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 4-0-7-0-0  |  |   | \$17.5233<br>\$8.6851                              |  |
| Totals   | 170.5393   | 174.4214   | 12.4554   | 184.2923   |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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## Florida Agency For Health Care Administration

196.25

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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 l       | Days       | Ratings         | Days       |
|---------------------------------|-------------------------------------|-----------------|------------|-----------------|------------|
| 1902 59th St West               | 01/01/2010-12/31/2010               | Number of Beds: | 240        | Superior:       | 0          |
| Bradenton FL 34209              | Days In CR 365                      | Maximum:        | 87,600     | Standard:       | 184        |
| County: Manatee[41]             | First Used: <b>2011/07</b>          | Max Annualized: | 87,600     | Conditional:    |            |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>           | Total Patient:  | 61,895     | Total:          | 184        |
| Control Private Non-Profit [3]  | Unaudited [3]                       | Medicare:       | 8,248      | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False                   | Medicaid:       | 47,242     | FY Index:       | 1.22078676 |
| Class at 1/94: North Large [2]  | Medicaid Utilization                |                 | 76.32604%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                          |                 | 70.65639%  | Cost:           | 1.03283230 |
| Open Date: 1/1/1978             | Statewide Low Occupa                | ncy Threshold:  | 79.31440%  | Target:         | 1.01620550 |
| Acquired Date: 1/1/1978         | Medicaid Low Occupation             | ncy Threshold:  | 41.94060%  | DC FY Index:    | 1.17400000 |
| Entered Medicaid 6/1/1979       | Low Occupancy Adjus                 | tment Factor:   | 89.08395%  | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 7/1/2003     | Weighted Low Occ Adjustment Factor: |                 | 100.00000% | DC Inflation:   | 1.02001704 |
| Previous Med # <b>211745</b>    |                                     |                 |            |                 |            |
|                                 |                                     |                 |            | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                 |                     |                     |           |     |           |
|-------|---|-----------------|---------------------|---------------------|-----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property  | ROE | Totals    |
| 1     | Total Cost                                | 1,554,592       | 3,990,782           | 2,156,877           | 1,305,769 | 0   | 9,008,020 |
| 1a    | Audit Adjustments                         |                 |                     |                     |           |     |           |
| 2     | Cost Per Diem                             | 32.9070         | 84.4753             | 45.6559             | 27.6400   |     | 190.6782  |
| 3     | Cost Per Diem Inflated                    | 33.9874         | 86.1662             | 47.1549             |           |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |           |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 33.9874         | 86.1662             | 47.1549             | 27.6400   |     | 194.9485  |
| 5a    | Interim Adjustment                        |                 |                     |                     |           |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |           |     |           |
| 6     | Prior Semester: Provider Target Base      | 38.1474         |                     | 46.1145             |           |     |           |
| 7     | Provider Target Rate                      | 39.0305         |                     | 47.1821             |           |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |           |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |           |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383         | 96.2960             | 61.3044             | 13.6500   |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921         |                     | 55.1439             |           |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666         |                     | 56.0375             |           |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |           |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |           |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 33.9874         | 86.1662             | 47.1549             | 13.6500   |     | 180.9585  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 2.5520              | 1.3966              |           |     |           |
| 14    | Prospective Per Diem 11                   | 33.9874         | 88.7182             | 48.5515             | 13.6500   |     | 184.9071  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002    |     |           |





196.25

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Casa Mora Rehabilitation and Extended Care

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 6/1/1997  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1978/01   |
| Indexed Asset Value   | 5,918,095 |
| FRVS Base Asset:      | 3,474,070 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027600  |
|                       |           |

| Mortgage Information        |         |          |  |
|-----------------------------|---------|----------|--|
| Amount: <b>4,800,000.00</b> |         |          |  |
| Type: Variable [3]          |         |          |  |
| < 60% of Base:              | False   |          |  |
| Interest Rate:              | 11.9600 | <b>%</b> |  |
| Chase Rate:                 | 6.7500  | <b>%</b> |  |
| Amortization Rate:          | 8.7500  | <b>%</b> |  |
| Interest Only:              | False   |          |  |
| Yearly Payment:             | 502,069 |          |  |

| Calculation of FRVS Per Diem |                     |          |  |  |
|------------------------------|---------------------|----------|--|--|
| -                            | Total Amount        | Per Diem |  |  |
| 80% Capital(1):              | 4,734,476           | 6.3682   |  |  |
| 20% ROE(2):                  | 1,183,619           | 0.4144   |  |  |
| Insurance Cost(3             | ): <b>185,514</b>   | 2.9972   |  |  |
| Taxes Cost(3):               | 102,860             | 1.6618   |  |  |
| Home Office(3):              | 0                   | 0.0000   |  |  |
| Replacement(3&               | (4): <b>101,478</b> | 0.0000   |  |  |
| Total FRVS PD                | ):                  | 11.4416  |  |  |

- (1) 80% Capital (\$4,734,476) amortized at 8.7500% for 20 years Principal & Interest of \$502,069 divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$6.3682
- (2) 20% ROE (\$1,183,619) times the ROE factor (0.027600) divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$0.4144
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 240         | Effective PBS Limitation | 6,840,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |
|--|---|---|----------------------------|-----------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |
| Operating  | 33.9874   | 33.9874   | 2.4823                     | 31.5051                           |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 88.7182<br>48.5515<br>13.6500<br>0.0000<br>0.0000 | 88.7182<br>48.5515<br>11.4416<br>0.0000<br>0.0000 | 6.4796<br>3.5460<br>0.8356 | 82.2386<br>45.0055<br>10.6060     |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 184.9071  | 182.6987  | 13.3435                    | \$18.2103<br>\$8.6851<br>196.2506 |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



183.37

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Evergreen Woods**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership: Private Non-Pro | յու [3] | CHOW Status based | on this Cost Report: No Change | 1 |
|------------------------------------|---------|-------------------|--------------------------------|---|
| Provider Information               |         | Cost Report (CR)  | Patient Days                   | D |

| Provider Information           | T           | eport (CR)                          |        | Patient Days |            | Ratings Days       |                            | Days       |              |            |
|--------------------------------|-------------|-------------------------------------|--------|--------------|------------|--------------------|----------------------------|------------|--------------|------------|
| 7045 Evergreen Woods Trail     | 01/01/201   | 01/01/2010-12/31/2010               |        | Number       | of Beds:   | f Beds: <b>120</b> |                            |            | Superior:    | 0          |
| Springhill FL 34608            | Days In CR  | 3                                   | 365    | Maximu       | m:         |                    | 43,800                     |            | Standard:    | 184        |
| County: Hernando[27]           | First Used: | 2011/0                              | )7     | Max Anı      | nualized:  |                    | 43,800                     |            | Conditional: | 0          |
| Region: North [1] Area: 3      | Last Used:  | 2011/0                              | )7     | Total Pat    | tient:     |                    | 41,503                     |            | Total:       | 184        |
| Control Private Non-Profit [3] | Unaudited   | [3]                                 |        | Medicare     | e:         |                    | 11,755                     | Inflation  |              | on         |
| Current Class North Large [2]  | Initial CR? | False                               |        | Medicaio     | 1:         |                    | 22,804                     | FY l       | Index:       | 1.22078676 |
| Class at 1/94: North Large [2] | Medica      | aid Utilizati                       | ion    |              |            | 54.9               | 4543%                      | Sem        | ester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupa      | ancy:                               |        |              |            | 94.7               | 5571%                      | Cost       | t·           | 1.03283230 |
| Open Date: 4/1/1984            | Statew      | ide Low Oo                          | ccupan | cy Thresh    | old:       | 79.3               | 1440%                      | Targ       |              | 1.01620550 |
| Acquired Date: 4/1/1984        | Medica      | aid Low Oc                          | cupanc | y Thresh     | old:       | 41.9               | 4060%                      | _          | FY Index:    | 1.17400000 |
| Entered Medicaid 4/1/1984      | Low O       | Low Occupancy Adjustment Factor:    |        | or:          | 119.46849% |                    | DC F1 Index: DC Sem Index: |            | 1.19750000   |            |
| Med # Active Date: 7/1/2003    | Weight      | Weighted Low Occ Adjustment Factor: |        | actor:       | 100.00000% |                    |                            | Inflation: | 1.02001704   |            |
| Previous Med # <b>207837</b>   |             |                                     |        |              |            |                    |                            |            |              |            |
|                                |             |                                     |        |              | PS         | Target:            | 1.02315072                 |            |              |            |
| Rate                           |             |                                     |        | culations    |            |                    |                            |            |              |            |
| Item Description               | Оре         | erating                             | Di     | rect         | InDire     | ect                | Propert                    | ty         | ROE          | Totals     |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 731,390          | 1,708,029           | 1,287,249           | 493,251  | 0   | 4,219,919 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 32.0729          | 74.9004             | 56.4484             | 21.6300  |     | 185.0517  |
| 3     | Cost Per Diem Inflated                    | 33.1259          | 76.3997             | 58.3017             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 33.1259          | 76.3997             | 58.3017             | 21.6300  |     | 189.4573  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 38.8987          |                     | 44.2723             |          |     |           |
| 7     | Provider Target Rate                      | 39.7992          |                     | 45.2972             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 33.1259          | 76.3997             | 45.2972             | 13.6500  |     | 168.4728  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.4251              | 0.2520              |          |     |           |
| 14    | Prospective Per Diem 11                   | 33.1259          | 76.8248             | 45.5492             | 13.6500  |     | 169.1499  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





183.37

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| Evergreen | Wo | ods |
|-----------|----|-----|
|-----------|----|-----|

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 1/1/1989  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1984/01   |
| Indexed Asset Value   | 5,303,518 |
| FRVS Base Asset:      | 1,541,932 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027600  |
|                       |           |

| Mortgage Information        |              |          |  |  |  |
|-----------------------------|--------------|----------|--|--|--|
| Amount: <b>5,300,000.00</b> |              |          |  |  |  |
| Type:                       | Variable [3] |          |  |  |  |
| < 60% of Base:              | False        |          |  |  |  |
| Interest Rate:              | 11.9600      | <b>%</b> |  |  |  |
| Chase Rate:                 | 6.7500       | <b>%</b> |  |  |  |
| Amortization Rate:          | 8.7500       | <b>%</b> |  |  |  |
| Interest Only:              | False        |          |  |  |  |
| Yearly Payment:             | 449,930      |          |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |  |  |
|------------------------------|-----------|----------|--|--|--|--|--|
| Tot                          | al Amount | Per Diem |  |  |  |  |  |
| 80% Capital(1):              | 4,242,814 | 11.4137  |  |  |  |  |  |
| 20% ROE(2):                  | 1,060,704 | 0.7427   |  |  |  |  |  |
| Insurance Cost(3):           | 90,976    | 2.1920   |  |  |  |  |  |
| Taxes Cost(3):               | 97,750    | 2.3553   |  |  |  |  |  |
| Home Office(3):              | 0         | 0.0000   |  |  |  |  |  |
| Replacement(3&4):            | 103,353   | 0.0000   |  |  |  |  |  |
| Total FRVS PD:               |           | 16.7037  |  |  |  |  |  |

- (1) 80% Capital (\$4,242,814) amortized at 8.7500% for 20 years Principal & Interest of \$449,930 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.4137
- (2) 20% ROE (\$1,060,704) times the ROE factor (0.027600) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7427
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |                  | Used Per Bed Standard: | 28,500                   |           |  |
|--------------------------------|------------------|------------------------|--------------------------|-----------|--|
|                                | Comparison Date: | 10/1/1985              | Current RS PBS:          | 49,593    |  |
|                                | Comparison Bed   | 60                     | Effective PBS Limitation | 1,710,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |  |  |  |
|--|---|---|----------------------------|-----------------------------------|--|--|--|--|
| Components   | Cost FRVS MTA* Final Component                    |   |                            |                                   |  |  |  |  |
| Operating  | 33.1259   | 33.1259   | 2.4194                     | 30.7065                           |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 76.8248<br>45.5492<br>13.6500<br>0.0000<br>0.0000 | 76.8248<br>45.5492<br>16.7037<br>0.0000<br>0.0000 | 5.6109<br>3.3267<br>1.2200 | 71.2139<br>42.2225<br>15.4837     |  |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 169.1499  | 172.2036  | 12.5770                    | \$15.0593<br>\$8.6851<br>183.3710 |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





186.51

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Highland Pines Rehabilitation Center**

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

| Provider Information            | Cost Report (CR)           | Patient Days            |                    | Ratings Days               |
|---------------------------------|----------------------------|-------------------------|--------------------|----------------------------|
| 1111 South Highland Ave         | 01/01/2010-12/31/2010      | Number of Beds: 120     | Sup                | perior: 0                  |
| Clearwater FL 33756             | Days In CR 365             | Maximum: 43             | , <b>800</b> Sta   | ndard: <b>184</b>          |
| County: Pinellas[52]            | First Used: <b>2011/07</b> | Max Annualized: 43      | ,000               | nditional: 0               |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient: 39       | , <b>068</b> Tot   | tal: 184                   |
| Control Private Non-Profit [3]  | Unaudited [3]              | Medicare: 4             | ,822               | Inflation                  |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: 30            | ,433 FY Index      | x: <b>1.22078676</b>       |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | <b>77.897</b> :         | 51%   Semester     | r Index: <b>1.26086800</b> |
| Operating Ex > 18 months [1]    | Occupancy:                 | 89.1963                 | 35% Cost:          | 1.03283230                 |
| Open Date: 1/1/1971             | Statewide Low Occupan      | cy Threshold: 79.314    | <b>40%</b> Target: | 1.01620550                 |
| Acquired Date: 1/1/1971         | Medicaid Low Occupan       | cy Threshold: 41.940    | 60% DC FY 1        |                            |
| Entered Medicaid 1/1/1971       | Low Occupancy Adjusti      | ment Factor: 112.4592   | 21% DC Sem         |                            |
| Med # Active Date: 7/1/2003     | Weighted Low Occ Adj       | ustment Factor: 100.000 | 00%   DC Infla     |                            |
| Previous Med # <b>211737</b>    |                            |                         |                    | 1,02001.01                 |
|                                 |                            |                         | PS Targ            | et: 1.02315072             |

|       |   | J                | Rate Calculations   |                     | <b>,</b> |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 890,708          | 2,457,100           | 1,368,637           | 864,602  | 0   | 5,581,047 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 29.2678          | 80.7380             | 44.9721             | 28.4100  |     | 183.3879  |
| 3     | Cost Per Diem Inflated                    | 30.2287          | 82.3541             | 46.4486             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 30.2287          | 82.3541             | 46.4486             | 28.4100  |     | 187.4414  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 38.1474          |                     | 46.1145             |          |     |           |
| 7     | Provider Target Rate                      | 39.0305          |                     | 47.1821             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 30.2287          | 82.3541             | 46.4486             | 13.6500  |     | 172.6814  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.5847              | 1.4578              |          |     |           |
| 14    | Prospective Per Diem 11                   | 30.2287          | 84.9388             | 47.9064             | 13.6500  |     | 176.7239  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





186.51

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Highland Pines Rehabilitation Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1971/07   |
| Indexed Asset Value  | 1,891,417 |
| FRVS Base Asset:     | 1,236,839 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027600  |
|                      |           |

| Mortgage Information |                             |          |  |
|----------------------|-----------------------------|----------|--|
| Amount:              | Amount: <b>2,400,000.00</b> |          |  |
| Type:                | Variable [3]                |          |  |
| < 60% of Base:       | False                       |          |  |
| Interest Rate:       | 11.9600                     | <b>%</b> |  |
| Chase Rate:          | 6.7500                      | <b>%</b> |  |
| Amortization Rate:   | 8.7500                      | <b>%</b> |  |
| Interest Only:       | False                       |          |  |
| Yearly Payment:      | 160,461                     |          |  |

| Calculation of FRVS Per Diem |                     |          |  |
|------------------------------|---------------------|----------|--|
|                              | Total Amount        | Per Diem |  |
| 80% Capital(1):              | 1,513,134           | 4.0705   |  |
| 20% ROE(2):                  | 378,283             | 0.2649   |  |
| Insurance Cost(3             | 3): <b>118,999</b>  | 3.0459   |  |
| Taxes Cost(3):               | 59,184              | 1.5149   |  |
| Home Office(3):              | . 0                 | 0.0000   |  |
| Replacement(38               | 24): <b>273,854</b> | 0.0000   |  |
| Total FRVS PI                | <b>)</b> :          | 8.8962   |  |

- (1) 80% Capital (\$1,513,134) amortized at 8.7500% for 20 years Principal & Interest of \$160,461 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$4.0705
- (2) 20% ROE (\$378,283) times the ROE factor (0.027600) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.2649
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Ì | Per Bed Standard Det | ermination | Used Per Bed Standard:          | 28,500    |  |
|---|----------------------|------------|---------------------------------|-----------|--|
|   | Comparison Date:     | 10/1/1985  | Current RS PBS:                 | 49,593    |  |
|   | Comparison Bed       | 120        | <b>Effective PBS Limitation</b> | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |
|--|---|--|----------------------------|------------------------------|
| Components   | Cost  | FRVS   | MTA*                       | Final Component              |
| Operating  | 30.2287   | 30.2287  | 2.2078                     | 28.0209                      |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 84.9388<br>47.9064<br>13.6500<br>0.0000<br>0.0000 | 84.9388<br>47.9064<br>8.8962<br>0.0000<br>0.0000 | 6.2035<br>3.4989<br>0.6497 | 78.7353<br>44.4075<br>8.2465 |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |  |                            | \$18.4168<br>\$8.6851        |
| Totals   | 176.7239  | 171.9701   | 12.5599                    | 186.5121                     |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





195.87

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

| Type of Ownership. I fivate Non-11 | one [5] Chow Status baseu  | on this Cost Report. IN | o Change | I               |            |
|------------------------------------|----------------------------|-------------------------|----------|-----------------|------------|
| Provider Information               | Cost Report (CR)           | Patient Days            |          | Ratings Days    |            |
| 301 Northpoint Parkway             | 02/01/2009-01/31/2010      | Number of Beds:         | 99       | Superior:       | 0          |
| West Palm Beach FL 33407           | Days In CR 365             | Maximum:                | 36,135   | Standard:       | 184        |
| County: Palm Beach[50]             | First Used: <b>2011/01</b> | Max Annualized:         | 36,135   | Conditional:    | 0          |
| Region: South[2] Area: 9           | Last Used: <b>2011/07</b>  | Total Patient:          | 32,599   | Total:          | 184        |
| Control Private Non-Profit [3]     | Unaudited [3]              | Medicare:               | 4,048    | Inflati         | on         |
| Current Class South Small [3]      | Initial CR? False          | Medicaid:               | 21,676   | FY Index:       | 1.19550783 |
| Class at 1/94: South Small [3]     | Medicaid Utilization       | 66.4                    | 49284%   | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]       | Occupancy:                 | 90.2                    | 21447%   | Cost:           | 1.05467147 |
| Open Date: 1/1/1970                | Statewide Low Occupan      | cy Threshold: 79        | 31440%   | Target:         | 1.01620550 |
| Acquired Date: 1/1/1970            | Medicaid Low Occupand      | cy Threshold: 41.9      | 94060%   | DC FY Index:    | 1.16066549 |
| Entered Medicaid 1/1/1970          | Low Occupancy Adjustr      | ment Factor: 113.       | 74286%   | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 7/1/2003        | Weighted Low Occ Adju      | ustment Factor: 100.0   | 00000%   | DC Inflation:   | 1.03173568 |
| Previous Med # <b>228419</b>       |                            |                         |          |                 |            |
|                                    |                            |                         |          | PS Target:      | 1.02315072 |

|       |   | ]               | Rate Calculations   |                     | 1        |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 882,122         | 1,494,412           | 972,981             | 821,304  | 0   | 4,170,819 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 40.6958         | 68.9432             | 44.8875             | 37.8900  |     | 192.4165  |
| 3     | Cost Per Diem Inflated                    | 42.9207         | 71.1312             | 47.3416             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 42.9207         | 71.1312             | 47.3416             | 37.8900  |     | 199.2835  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 50.0232         |                     | 58.5755             |          |     |           |
| 7     | Provider Target Rate                      | 51.1813         |                     | 59.9316             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 59.2863         | 102.7706            | 78.6955             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 60.7984         |                     | 70.2905             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 61.7837         |                     | 71.4296             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 42.9207         | 71.1312             | 47.3416             | 13.6500  |     | 175.0435  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 1.3198              | 0.8784              |          |     |           |
| 14    | Prospective Per Diem 11                   | 42.9207         | 72.4510             | 48.2200             | 13.6500  |     | 177.2417  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





195.87

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Rehabilitation Center of Palm Beaches**

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1971/07   |
| Indexed Asset Value  | 4,264,937 |
| FRVS Base Asset:     | 1,055,594 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.030310  |
|                      |           |

| Mortgage Information        |              |          |  |  |  |
|-----------------------------|--------------|----------|--|--|--|
| Amount: <b>3,300,000.00</b> |              |          |  |  |  |
| Type:                       | Variable [3] |          |  |  |  |
| < 60% of Base:              | False        |          |  |  |  |
| Interest Rate:              | 11.9600 %    |          |  |  |  |
| Chase Rate:                 | 6.7500 %     |          |  |  |  |
| Amortization Rate:          | 8.7500       | <b>%</b> |  |  |  |
| Interest Only:              | False        |          |  |  |  |
| Yearly Payment: 361,82      |              |          |  |  |  |
|                             |              |          |  |  |  |

| Calculati       | on of FRVS Per              | Diem Diem |
|-----------------|-----------------------------|-----------|
|                 | Total Amount                | Per Diem  |
| 80% Capital(1): | 3,411,950                   | 11.1256   |
| 20% ROE(2):     | 852,987                     | 0.7950    |
| Insurance Cost( | 3): <b>87,513</b>           | 2.6845    |
| Taxes Cost(3):  | 126,790                     | 3.8894    |
| Home Office(3)  | ): <b>0</b>                 | 0.0000    |
| Replacement(38  | <b>%</b> 4): <b>105,297</b> | 0.0000    |
| Total FRVS P    | D:                          | 18.4945   |

- (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 (0.030310) divided by annual available days (36,135) divided by Occup. Adj. (0.9000) = \$0.7950
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ |             |                          |           |  |
|---------------------------------------|-------------|--------------------------|-----------|--|
| Per Bed Standard De                   | termination | Used Per Bed Standard:   | 28,500    |  |
| Comparison Date:                      | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed                        | 99          | Effective PBS Limitation | 2,821,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |  |  |
| Operating  | 42.9207   | 42.9207   | 3.1347                     | 39.7860                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 72.4510<br>48.2200<br>13.6500<br>0.0000<br>0.0000 | 72.4510<br>48.2200<br>18.4945<br>0.0000<br>0.0000 | 5.2915<br>3.5218<br>1.3508 | 67.1595<br>44.6982<br>17.1437 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.4011<br>\$8.6851         |  |  |  |
| Totals   | 177.2417  | 182.0862  | 13.2988                    | 195.8736                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





200.44

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Pompano 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              |     |
|--------------------------------|----------------------------|-----------------------------------|---------------------------|-----|
| 51 West Sample Road            | 02/01/2010-12/31/2010      | Number of Beds: 127               | Superior: 0               |     |
| Pompano Beach FL 33064         | Days In CR 334             | Maximum: 42,418                   | Standard: 184             |     |
| County: Broward[6]             | First Used: <b>2011/07</b> | Max Annualized: 46,355            | Conditional: 0            |     |
| Region: South[2] Area: 10      | Last Used: <b>2011/07</b>  | Total Patient: 35,719             | Total: 184                |     |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare: <b>5,945</b>            | Inflation                 |     |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: <b>26,981</b>           | FY Index: <b>1.222480</b> | 89  |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 75.53683%                         | Semester Index: 1.260868  | :00 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 84.20718%                         | Cost: 1.031400            |     |
| Open Date: 4/1/1987            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target: <b>1.016205</b>   |     |
| Acquired Date: 11/1/1990       | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index: 1.174832     |     |
| Entered Medicaid 11/1/1990     | Low Occupancy Adjustr      | ment Factor: 106.16884%           | DC Sem Index: 1.197500    |     |
| Med # Active Date: 7/1/2003    | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation: 1.019294    |     |
| Previous Med # <b>211800</b>   |                            |                                   | 1,01,2,1                  |     |
|                                |                            |                                   | PS Target: 1.023150       | 772 |

|       |   | ]               | Rate Calculations   |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,022,659       | 2,105,465           | 1,449,212           | 667,240  | 0   | 5,244,576 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 37.9029         | 78.0351             | 53.7123             | 24.7300  |     | 194.3803  |
| 3     | Cost Per Diem Inflated                    | 39.0931         | 79.5407             | 55.3989             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 39.0931         | 79.5407             | 55.3989             | 24.7300  |     | 198.7627  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 40.1320         |                     | 47.9568             |          |     |           |
| 7     | Provider Target Rate                      | 41.0611         |                     | 49.0670             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193         | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378         |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535         |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 39.0931         | 79.5407             | 49.0670             | 13.6500  |     | 181.3508  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 2.2851              | 1.4096              |          |     |           |
| 14    | Prospective Per Diem 11                   | 39.0931         | 81.8258             | 50.4766             | 13.6500  |     | 185.0455  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





200.44

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Pompano Health and Rehabilitation Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 11/1/1990 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1990/07   |
| Indexed Asset Value   | 5,148,718 |
| FRVS Base Asset:      | 3,642,614 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.026930  |
|                       |           |

| Mortgage Information        |         |          |  |  |  |
|-----------------------------|---------|----------|--|--|--|
| Amount: <b>3,500,000.00</b> |         |          |  |  |  |
| Type: Variable [3]          |         |          |  |  |  |
| < 60% of Base:              | False   |          |  |  |  |
| Interest Rate:              | 11.9600 | <b>%</b> |  |  |  |
| Chase Rate:                 | 6.7500  | <b>%</b> |  |  |  |
| Amortization Rate:          | 8.7500  | <b>%</b> |  |  |  |
| Interest Only:              | False   |          |  |  |  |
| Yearly Payment:             | 436,7   | 98       |  |  |  |

| Calculation of FRVS Per Diem |                      |          |  |
|------------------------------|----------------------|----------|--|
|                              | Total Amount         | Per Diem |  |
| 80% Capital(1):              | 4,118,974            | 10.4699  |  |
| 20% ROE(2):                  | 1,029,744            | 0.6647   |  |
| Insurance Cost(3             | 3): <b>87,704</b>    | 2.4554   |  |
| Taxes Cost(3):               | 106,534              | 2.9826   |  |
| Home Office(3):              | : 0                  | 0.0000   |  |
| Replacement(3&               | (24): <b>197,604</b> | 0.0000   |  |
| Total FRVS PI                | <b>)</b> :           | 16.5726  |  |

- (1) 80% Capital (\$4,118,974) amortized at 8.7500% for 20 years Principal & Interest of \$436,798 divided by annual available days (46,355) divided by Occup. Adj. (0.9000) = \$10.4699
- (2) 20% ROE (\$1,029,744) times the ROE factor (0.026930) divided by annual available days (46,355) 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 De | termination | Used Per Bed Standard:   | 28,682    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 7/1/1986    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 127         | Effective PBS Limitation | 3,642,614 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |
|--|---|---|----------------------------|-----------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |
| Operating  | 39.0931   | 39.0931   | 2.8552                     | 36.2379                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 81.8258<br>50.4766<br>13.6500<br>0.0000<br>0.0000 | 81.8258<br>50.4766<br>16.5726<br>0.0000<br>0.0000 | 5.9762<br>3.6866<br>1.2104 | 75.8496<br>46.7900<br>15.3622     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 185.0455  | 187.9681  | 13.7284                    | \$17.5131<br>\$8.6851<br>200.4379 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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## Florida Agency For Health Care Administration

177.99

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Healthcare and Rehabilitation Center of Sanford

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

| Provider Information            | Cost Report (CR)           | Patient Days                    | Ratings         | Days       |
|---------------------------------|----------------------------|---------------------------------|-----------------|------------|
| 950 Mellonville Avenue          | 02/01/2010-12/31/2010      | Number of Beds: 114             | Superior:       | 0          |
| Sanford FL 32771                | Days In CR 334             | Maximum: <b>38,076</b>          | Standard:       | 184        |
| County: Seminole[59]            | First Used: <b>2011/07</b> | Max Annualized: 41,610          |                 |            |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient: 36,506           | Total:          | 184        |
| Control Private Non-Profit [3]  | Unaudited [3]              | Medicare: <b>6,647</b>          | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>26,084</b>         | FY Index:       | 1.22248089 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 71.45127%                       | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 95.87667%                       | Cost:           | 1.03140099 |
| Open Date: 3/1/1972             | Statewide Low Occupan      | rey Threshold: <b>79.31440%</b> | Target:         | 1.01620550 |
| Acquired Date: 3/1/1972         | Medicaid Low Occupan       | cy Threshold: <b>41.94060%</b>  | DC FY Index:    | 1.17483274 |
| Entered Medicaid 1/1/1970       | Low Occupancy Adjusti      | ment Factor: <b>120.88180%</b>  | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 7/1/2003     | Weighted Low Occ Adj       | ustment Factor: 100.0000%       | DC Inflation:   | 1.01929403 |
| Previous Med # <b>226866</b>    |                            |                                 | PS Target:      | 1.01929403 |

|       |   | R                | ate Calculations    |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 789,439          | 1,995,144           | 1,129,511           | 552,981  | 0   | 4,467,075 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 30.2653          | 76.4892             | 43.3028             | 21.2000  |     | 171.2573  |
| 3     | Cost Per Diem Inflated                    | 31.2157          | 77.9650             | 44.6626             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 31.2157          | 77.9650             | 44.6626             | 21.2000  |     | 175.0433  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 38.1474          |                     | 46.1145             |          |     |           |
| 7     | Provider Target Rate                      | 39.0305          |                     | 47.1821             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 31.2157          | 77.9650             | 44.6626             | 13.6500  |     | 167.4933  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.8815              | 1.0778              |          |     |           |
| 14    | Prospective Per Diem 11                   | 31.2157          | 79.8465             | 45.7404             | 13.6500  |     | 170.4526  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





177.99

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Healthcare and Rehabilitation Center of Sanford

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1972/01   |
| Indexed Asset Value  | 1,774,756 |
| FRVS Base Asset:     | 952,106   |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.026930  |
|                      |           |

| Mortgage Information |                             |          |  |
|----------------------|-----------------------------|----------|--|
| Amount:              | Amount: <b>2,200,000.00</b> |          |  |
| Type:                | Variable [3]                |          |  |
| < 60% of Base:       | False                       |          |  |
| Interest Rate:       | 11.9600                     | <b>%</b> |  |
| Chase Rate:          | 6.7500                      | <b>%</b> |  |
| Amortization Rate:   | 8.7500                      | <b>%</b> |  |
| Interest Only:       | False                       |          |  |
| Yearly Payment:      | 150,564                     |          |  |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |
|-----------------|------------------------------|----------|--|--|
|                 | Total Amount                 | Per Diem |  |  |
| 80% Capital(1): | 1,419,805                    | 4.0205   |  |  |
| 20% ROE(2):     | 354,951                      | 0.2552   |  |  |
| Insurance Cost( | 3): <b>78,734</b>            | 2.1567   |  |  |
| Taxes Cost(3):  | 31,785                       | 0.8707   |  |  |
| Home Office(3)  | <b>0</b>                     | 0.0000   |  |  |
| Replacement(38  | <b>§</b> 4): <b>136,455</b>  | 0.0000   |  |  |
| Total FRVS PI   | D:                           | 7.3031   |  |  |

- (1) 80% Capital (\$1,419,805) amortized at 8.7500% for 20 years Principal & Interest of \$150,564 divided by annual available days (41,610) divided by Occup. Adj. (0.9000) = \$4.0205
- (2) 20% ROE (\$354,951) times the ROE factor (0.026930) divided by annual available days (41,610) divided by Occup. Adj. (0.9000) = \$0.2552
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| ſ | Per Bed Standard De | termination | Used Per Bed Standard:          | 28,500    |  |
|---|---------------------|-------------|---------------------------------|-----------|--|
|   | Comparison Date:    | 10/1/1985   | Current RS PBS:                 | 49,593    |  |
|   | Comparison Bed      | 114         | <b>Effective PBS Limitation</b> | 3,249,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                                   |
|--|---|--|----------------------------|-----------------------------------|
| Components   | Cost  | FRVS   | MTA*                       | Final Component                   |
| Operating  | 31.2157   | 31.2157  | 2.2798                     | 28.9359                           |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 79.8465<br>45.7404<br>13.6500<br>0.0000<br>0.0000 | 79.8465<br>45.7404<br>7.3031<br>0.0000<br>0.0000 | 5.8316<br>3.3407<br>0.5334 | 74.0149<br>42.3997<br>6.7697      |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 170,4526  | 164.1057   | 11.9855                    | \$17.1845<br>\$8.6851<br>177.9898 |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



182.67

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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         | Davs       |
|---------------------------------|----------------------------|-----------------------------------|-----------------|------------|
| 4411 North Habana Ave.          | 02/01/2010-12/31/2010      | Number of Beds: 174               | Superior:       | 0          |
| Tampa FL 33614                  | Days In CR 334             | Maximum: 58,116                   | Standard:       | 184        |
| County: Hillsborough[29]        | First Used: <b>2011/07</b> | Max Annualized: 63,510            |                 |            |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient: 54,224             | Total:          | 184        |
| Control Private Non-Profit [3]  | Unaudited [3]              | Medicare: <b>12,939</b>           | Inflat          | tion       |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>35,210</b>           | FY Index:       | 1.22248089 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 64.93435%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 93.30305%                         | Cost:           | 1.03140099 |
| Open Date: 1/1/1970             | Statewide Low Occupan      | rey Threshold: <b>79.31440%</b>   | Target:         | 1.01620550 |
| Acquired Date: 1/1/1971         | Medicaid Low Occupan       | •                                 | DC FY Index:    | 1.17483274 |
| Entered Medicaid 1/1/1974       | Low Occupancy Adjusti      |                                   | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 7/1/2003     | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:   | 1.01929403 |
| Previous Med # 227102           |                            |                                   | PS Target:      | 1.01323403 |
|                                 | D . C                      | 1 1 2                             |                 |            |

|       |   | F                | Rate Calculations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,234,514        | 2,653,915           | 1,773,909           | 779,549  | 0   | 6,441,887 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 35.0615          | 75.3739             | 50.3808             | 22.1400  |     | 182.9562  |
| 3     | Cost Per Diem Inflated                    | 36.1625          | 76.8282             | 51.9628             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 36.1625          | 76.8282             | 51.9628             | 22.1400  |     | 187.0935  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 38.1474          |                     | 46.1145             |          |     |           |
| 7     | Provider Target Rate                      | 39.0305          |                     | 47.1821             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 36.1625          | 76.8282             | 47.1821             | 13.6500  |     | 173.8228  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.2908              | 0.7927              |          |     |           |
| 14    | Prospective Per Diem 11                   | 36.1625          | 78.1190             | 47.9748             | 13.6500  |     | 175.9063  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





182.67

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Rehabilitation and Healthcare of Tampa

**FRVS** 

FRVS Status as of this Semester:

CDAG

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1971/07   |
| Indexed Asset Value  | 2,613,870 |
| FRVS Base Asset:     | 1,545,483 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.026930  |
|                      |           |

| Mortgage Information        |              |          |  |  |  |
|-----------------------------|--------------|----------|--|--|--|
| 2 2                         |              |          |  |  |  |
| Amount: <b>4,600,000.00</b> |              |          |  |  |  |
| Type:                       | Variable [3] |          |  |  |  |
| < 60% of Base:              | False        |          |  |  |  |
| Interest Rate:              | 11.9600      | <b>%</b> |  |  |  |
| Chase Rate:                 | 6.7500 %     |          |  |  |  |
| Amortization Rate:          | 8.7500       | <b>%</b> |  |  |  |
| Interest Only:              | False        |          |  |  |  |
| Yearly Payment:             | 221,751      |          |  |  |  |
|                             |              |          |  |  |  |

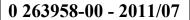
| Calculation of FRVS Per Diem |                    |          |  |  |  |
|------------------------------|--------------------|----------|--|--|--|
|                              | Total Amount       | Per Diem |  |  |  |
| 80% Capital(1):              | 2,091,096          | 3.8795   |  |  |  |
| 20% ROE(2):                  | 522,774            | 0.2463   |  |  |  |
| Insurance Cost(3             | 3): <b>120,421</b> | 2.2208   |  |  |  |
| Taxes Cost(3):               | 99,316             | 1.8316   |  |  |  |
| Home Office(3)               | : 0                | 0.0000   |  |  |  |
| Replacement(38               | 24): <b>99,401</b> | 0.0000   |  |  |  |
| Total FRVS PI                | ):                 | 8.1782   |  |  |  |

- (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 (0.026930) divided by annual available days (63,510) divided by Occup. Adj. (0.9000) = \$0.2463
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 174         | Effective PBS Limitation | 4,959,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                                   |  |  |  |  |
|--|---|--|----------------------------|-----------------------------------|--|--|--|--|
| Components   | Cost  | FRVS   | MTA*                       | MTA* Final Component              |  |  |  |  |
| Operating  | 36.1625   | 36.1625  | 2.6411                     | 33.5214                           |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 78.1190<br>47.9748<br>13.6500<br>0.0000<br>0.0000 | 78.1190<br>47.9748<br>8.1782<br>0.0000<br>0.0000 | 5.7054<br>3.5039<br>0.5973 | 72.4136<br>44.4709<br>7.5809      |  |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 175,9063  | 170.4345   | 12.4477                    | \$15.9966<br>\$8.6851<br>182.6685 |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





196.13

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### The Abbev Rehabilitation and Nursing Center

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

| Provider Information            | Cost Report (CR)           | Patient Days          |       | Ratings         | Days       |
|---------------------------------|----------------------------|-----------------------|-------|-----------------|------------|
| 7101 9th St. North              | 01/01/2009-12/31/2009      | Number of Beds: 152   | 2     | Superior:       | 0          |
| St. Petersburg FL 33702         | Days In CR 365             | Maximum: 5            | 5,480 | Standard:       | 184        |
| County: Pinellas[52]            | First Used: <b>2010/07</b> | Max Annualized: 5     | 5,480 | Conditional:    | 0          |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient: 3      | 5,812 | Total:          | 184        |
| Control Private Non-Profit [3]  | Unaudited [3]              | Medicare:             | 3,841 | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False          |                       | 9,496 | FY Index:       | 1.19387802 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 82.363                | 345%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 64.54                 | 939%  | Cost:           | 1.05611124 |
| Open Date: 8/1/1977             | Statewide Low Occupan      | cy Threshold: 79.31   | 440%  | Target:         | 1.01620550 |
| Acquired Date: <b>8/1/1977</b>  | Medicaid Low Occupan       | cy Threshold: 41.94   | 060%  | DC FY Index:    | 1.15950000 |
| Entered Medicaid 8/1/1977       | Low Occupancy Adjustr      | ment Factor: 81.38    | 419%  | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 7/1/2003     | Weighted Low Occ Adju      | stment Factor: 100.00 | 000%  | DC Inflation:   | 1.03277275 |
| Previous Med # <b>211711</b>    |                            |                       |       |                 |            |
|                                 |                            |                       |       | PS Target:      | 1.02315072 |
|                                 | Rate Ca                    | lculations            |       |                 |            |

|       |   | ]               | 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             | 11.5000  |     | 174.1171  |
| 3     | Cost Per Diem Inflated                    | 40.1800         | 82.3542             | 47.3465             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 40.1800         | 82.3542             | 47.3465             | 11.5000  |     | 181.3807  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 38.1474         |                     | 46.1145             |          |     |           |
| 7     | Provider Target Rate                      | 39.0305         |                     | 47.1821             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383         | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921         |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666         |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 39.0305         | 82.3542             | 47.1821             | 11.5000  |     | 180.0668  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 2.9984              | 1.7178              |          |     |           |
| 14    | Prospective Per Diem 11                   | 39.0305         | 85.3526             | 48.8999             | 11.5000  |     | 184.7830  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





196.13

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### The Abbev Rehabilitation and Nursing Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1977/07   |
| Indexed Asset Value  | 2,571,389 |
| FRVS Base Asset:     | 1,258,236 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029170  |
|                      |           |

| Mortgage Information        |              |          |  |  |  |
|-----------------------------|--------------|----------|--|--|--|
| Amount: <b>2,600,000.00</b> |              |          |  |  |  |
| Type:                       | Variable [3] |          |  |  |  |
| < 60% of Base:              | False        |          |  |  |  |
| Interest Rate:              | 11.9600      | <b>%</b> |  |  |  |
| Chase Rate:                 | 6.7500       | <b>%</b> |  |  |  |
| Amortization Rate:          | 8.7500       | <b>%</b> |  |  |  |
| Interest Only:              | False        |          |  |  |  |
| Yearly Payment:             | 218,147      |          |  |  |  |

| Calculation o      | f FRVS Per | Diem     |
|--------------------|------------|----------|
| Tota               | al Amount  | Per Diem |
| 80% Capital(1):    | 2,057,111  | 4.3689   |
| 20% ROE(2):        | 514,278    | 0.3004   |
| Insurance Cost(3): | 91,092     | 2.5436   |
| Taxes Cost(3):     | 52,933     | 1.4781   |
| Home Office(3):    | 0          | 0.0000   |
| Replacement(3&4):  | 103,503    | 0.0000   |
| Total FRVS PD:     |            | 8.6910   |

- (1) 80% Capital (\$2,057,111) amortized at 8.7500% for 20 years Principal & Interest of \$218,147 divided by annual available days (55,480) divided by Occup. Adj. (0.9000) = \$4.3689
- (2) 20% ROE (\$514,278) times the ROE factor (0.029170) divided by annual available days (55,480) divided by Occup. Adj. (0.9000) = \$0.3004
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed St | andard Dete | ermination | Used Per Bed Standard:   | 28,500    |  |
|------------|-------------|------------|--------------------------|-----------|--|
| Comparison | Date:       | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison | Bed         | 146        | Effective PBS Limitation | 4,161,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |  |
|--|---|--|----------------------------|------------------------------|--|
| Components   | Cost  | FRVS   | MTA*                       | Final Component              |  |
| Operating  | 39.0305   | 39.0305  | 2.8506                     | 36.1799                      |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 85.3526<br>48.8999<br>11.5000<br>0.0000<br>0.0000 | 85.3526<br>48.8999<br>8.6910<br>0.0000<br>0.0000 | 6.2338<br>3.5714<br>0.6347 | 79.1188<br>45.3285<br>8.0563 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |  |                            | \$18.7566<br>\$8.6851        |  |
| Totals   | 184.7830  | 181.9740   | 13.2905                    | 196.1252                     |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





192.02

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### 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] |
|---|---|
|   |   |

| Type of Ownership. I fivate Non-110 | one [e] enem s   | tatus baseu  | <u> </u>    |                   | Chunge  |       |                |            |
|-------------------------------------|------------------|--------------|-------------|-------------------|---------|-------|----------------|------------|
| Provider Information                | Cost Report      | (CR)         |             | Patient Days      |         |       | Ratings l      | Days       |
| 1010 US 27 N                        | 01/01/2010-12/   | /31/2010     | Number of   | f Beds: 10        | )4      | ,     | Superior:      | 0          |
| Avon Park FL 33825                  | Days In CR       | 365          | Maximum     | ı                 | 37,960  | 9     | Standard:      | 184        |
| County: Highlands[28]               | First Used: 2    | 011/07       | Max Annu    | ıalized:          | 37,960  | (     | Conditional:   | 0          |
| Region: Central[3] Area: 6          | Last Used: 2     | 011/07       | Total Patie | ent:              | 34,097  |       | Total:         | 184        |
| Control Private Non-Profit [3]      | Unaudited [3]    |              | Medicare:   |                   | 8,833   |       | Inflati        | on         |
| Current Class Central Large [6]     | Initial CR? Fals | se           | Medicaid:   | :                 | 20,869  | FY In | dex:           | 1.22078676 |
| Class at 1/94: South Large [4]      | Medicaid Ut      | tilization   |             | 61.2              | 0480%   | Semes | ster Index:    | 1.26086800 |
| Operating Ex > 18 months [1]        | Occupancy:       |              |             | 89.82             | 2350%   | Cost: |                | 1.03283230 |
| Open Date: 11/25/1992               | Statewide L      | ow Occupan   | cy Thresho  | ld: <b>79.3</b>   | 1440%   | Targe | t·             | 1.01620550 |
| Acquired Date: 1/5/1993             | Medicaid Lo      | w Occupano   | cy Threshol | d: <b>41.9</b>    | 4060%   | _     | ··<br>Y Index: | 1.17400000 |
| Entered Medicaid 1/5/1993           | Low Occupa       | ancy Adjustn | ment Factor | : 113.2           | 4992%   |       | em Index:      | 1.19750000 |
| Med # Active Date: 7/1/2003         | Weighted Lo      | ow Occ Adju  | ustment Fac | tor: <b>100.0</b> | 0000%   |       | nflation:      | 1.02001704 |
| Previous Med # <b>228486</b>        |                  |              |             |                   |         |       |                |            |
|                                     |                  |              |             |                   |         | PS Ta | arget:         | 1.02315072 |
|                                     |                  | Rate Cal     | lculations  |                   |         |       |                |            |
| Item Description                    | Operating        | g Di         | irect       | InDirect          | Propert | у     | ROE            | Totals     |

|       | Rate Calculations   |           |           |          |          |     |           |  |
|-------|---|-----------|-----------|----------|----------|-----|-----------|--|
| Item  | Description   | Operating | Direct    | InDirect | Property | ROE | Totals    |  |
| 1     | Total Cost  | 732,220   | 1,604,611 | 964,103  | 595,184  | 0   | 3,896,118 |  |
| 1a    | Audit Adjustments   |           |           |          |          |     |           |  |
| 2     | Cost Per Diem   | 35.0865   | 76.8897   | 46.1979  | 28.5200  |     | 186.6941  |  |
| 3     | Cost Per Diem Inflated  | 36.2385   | 78.4288   | 47.7147  |          |     |           |  |
| 4     | Low Occupancy Adjustment  |           |           |          |          |     |           |  |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 36.2385   | 78.4288   | 47.7147  | 28.5200  |     | 190.9020  |  |
| 5a    | Interim Adjustment  |           |           |          |          |     |           |  |
| 5b    | Interim Adjusted Per Diem   |           |           |          |          |     |           |  |
| 6     | Prior Semester: Provider Target Base  | 38.1899   |           | 46.1145  |          |     |           |  |
| 7     | Provider Target Rate  | 39.0740   |           | 47.1821  |          |     |           |  |
| 7a    | Interim Adjustment  |           |           |          |          |     |           |  |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |          |          |     |           |  |
| 8     | Cost Based Class Ceilings   | 49.6383   | 96.2960   | 61.3044  | 13.6500  |     |           |  |
| 9     | Prior Semester: Class Ceiling Target Base   | 47.7921   |           | 55.1439  |          |     |           |  |
| 10    | Target Rate Class Ceiling   | 48.5666   |           | 56.0375  |          |     |           |  |
| 10a   | New Provider Target Limitation  |           |           |          |          |     |           |  |
| 10b   | Base for line 10a   |           |           |          |          |     |           |  |
| 11    | Lesser of 5,7,8,10, 10a   | 36.2385   | 78.4288   | 47.1821  | 13.6500  |     | 175.4994  |  |
| 12/13 | Medicaid Adjustment Rate  |           | 0.9886    | 0.5947   |          |     |           |  |
| 14    | Prospective Per Diem 11   | 36.2385   | 79.4174   | 47.7768  | 13.6500  |     | 177.0827  |  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |          |          |     |           |  |





192.02

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### The Oaks at Avon

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 1/5/1993  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1993/01   |
| Indexed Asset Value    | 4,664,404 |
| FRVS Base Asset:       | 2,781,592 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.027600  |
|                        |           |

| Mortgage Information |           |          |  |  |
|----------------------|-----------|----------|--|--|
| Amount:              | 1,764,618 | 8.00     |  |  |
| Type:                | Fixed [2] |          |  |  |
| < 60% of Base:       | False     |          |  |  |
| Interest Rate:       | 8.0000    | <b>%</b> |  |  |
| Chase Rate:          | 7.7500    | <b>%</b> |  |  |
| Amortization Rate:   | 8.0000    | <b>%</b> |  |  |
| Interest Only:       | False     |          |  |  |
| Yearly Payment:      | 374,5     | 544      |  |  |

| Calculation of FRVS Per Diem |                |          |  |  |
|------------------------------|----------------|----------|--|--|
|                              | Total Amount   | Per Diem |  |  |
| 80% Capital(1):              | 3,731,523      | 10.9631  |  |  |
| 20% ROE(2):                  | 932,881        | 0.7536   |  |  |
| Insurance Cost(              | <b>78,642</b>  | 2.3064   |  |  |
| Taxes Cost(3):               | 120,503        | 3.5341   |  |  |
| Home Office(3)               | : 0            | 0.0000   |  |  |
| Replacement(38               | <b>236,790</b> | 0.0000   |  |  |
| Total FRVS PI                | D:             | 17.5572  |  |  |

- (1) 80% Capital (\$3,731,523) amortized at 8.0000% for 20 years Principal & Interest of \$374,544 divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$10.9631
- (2) 20% ROE (\$932,881) times the ROE factor (0.027600) divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$0.7536
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 31,609    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 1/1/1992    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 88          | Effective PBS Limitation | 2,781,592 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |  |
| Operating  | 36.2385   | 36.2385   | 2.6467                     | 33.5918                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 79.4174<br>47.7768<br>13.6500<br>0.0000<br>0.0000 | 79.4174<br>47.7768<br>17.5572<br>0.0000<br>0.0000 | 5.8003<br>3.4894<br>1.2823 | 73.6171<br>44.2874<br>16.2749 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$15.5673<br>\$8.6851         |  |  |
| Totals   | 177.0827  | 180.9899  | 13.2187                    | 192.0236                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





192.75

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Titusville Rehabilitation and Nursing Center**

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

| Provider Information            | Cost Report (CR)           | Patient Days                    | Ratings Days                  |
|---------------------------------|----------------------------|---------------------------------|-------------------------------|
| 1705 Jess Parrish Court         | 02/01/2009-01/31/2010      | Number of Beds: 157             | Superior: 0                   |
| Titusville FL 32796             | Days In CR 365             | Maximum: <b>57,30</b>           | 5 Standard: 184               |
| County: Brevard[5]              | First Used: <b>2010/07</b> | Max Annualized: 57,30           |                               |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient: 43,71            | 1 Total: 184                  |
| Control Private Non-Profit [3]  | Unaudited [3]              | Medicare: 5,23                  | 6 Inflation                   |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>32,07</b>          | 5 FY Index: <b>1.19550783</b> |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 73.379709                       | Semester Index: 1.26086800    |
| Operating Ex > 18 months [1]    | Occupancy:                 | 76.277819                       |                               |
| Open Date: 11/1/1971            | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> 9 | Target: 1.01620550            |
| Acquired Date: 11/1/1971        | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> 9 | DC FY Index: 1.16066549       |
| Entered Medicaid 11/1/1971      | Low Occupancy Adjustr      | ment Factor: <b>96.17145</b> 9  | DC Sem Index: 1.19750000      |
| Med # Active Date: 7/1/2003     | Weighted Low Occ Adju      | ustment Factor: 100.00000       | /0                            |
| Previous Med # <b>227692</b>    |                            |                                 | 1,001,000                     |
|                                 |                            |                                 | PS Target: 1.02315072         |

|       | 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             | 24.2200  |     | 184.9657  |
| 3     | Cost Per Diem Inflated                    | 33.8169          | 84.8057             | 49.0261             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 33.8169          | 84.8057             | 49.0261             | 24.2200  |     | 191.8687  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 38.1474          |                     | 46.1145             |          |     |           |
| 7     | Provider Target Rate                      | 39.0305          |                     | 47.1821             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 33.8169          | 84.8057             | 47.1821             | 13.6500  |     | 179.4547  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.2306              | 1.2410              |          |     |           |
| 14    | Prospective Per Diem 11                   | 33.8169          | 87.0363             | 48.4231             | 13.6500  |     | 182.9263  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





192.75

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Titusville Rehabilitation and Nursing Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 10/1/1985 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1971/07   |
| Indexed Asset Value   | 3,201,518 |
| FRVS Base Asset:      | 1,729,005 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.030310  |
|                       |           |

| Mortgage Information                         |   |  |  |
|--|---|--|--|
| 4,300,000                                    | 0.00  |  |  |
| Type: Variable [3]                           |   |  |  |
| False  |   |  |  |
| 11.9600                                      | <b>%</b>  |  |  |
| 6.7500                                       | <b>%</b>  |  |  |
| 8.7500                                       | <b>%</b>  |  |  |
| False  |   |  |  |
| Interest Only: False Yearly Payment: 271,605 |   |  |  |
|  | 4,300,000<br>Variable [3<br>False<br>11.9600<br>6.7500<br>8.7500<br>False |  |  |

| Calculation of FRVS Per Diem |                   |          |  |
|------------------------------|-------------------|----------|--|
| Γ                            | Total Amount      | Per Diem |  |
| 80% Capital(1):              | 2,561,214         | 5.2663   |  |
| 20% ROE(2):                  | 640,304           | 0.3763   |  |
| Insurance Cost(3)            | ): <b>105,981</b> | 2.4246   |  |
| Taxes Cost(3):               | 55,816            | 1.2769   |  |
| Home Office(3):              | 0                 | 0.0000   |  |
| Replacement(3&4              | 4): <b>45,825</b> | 0.0000   |  |
| Total FRVS PD                | •                 | 9.3441   |  |

- (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 De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 157         | Effective PBS Limitation | 4,474,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |  |
|--|---|--|----------------------------|------------------------------|--|
| Components   | Cost  | FRVS   | MTA*                       | Final Component              |  |
| Operating  | 33.8169   | 33.8169  | 2.4698                     | 31.3471                      |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 87.0363<br>48.4231<br>13.6500<br>0.0000<br>0.0000 | 87.0363<br>48.4231<br>9.3441<br>0.0000<br>0.0000 | 6.3567<br>3.5366<br>0.6824 | 80.6796<br>44.8865<br>8.6617 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |  |                            | \$18.4933<br>\$8.6851        |  |
| Totals   | 182.9263  | 178.6204   | 13.0455                    | 192.7533                     |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





208.05

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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 Da         | ays       | Ratings         | Days       |
|--------------------------------|----------------------------|--------------------|-----------|-----------------|------------|
| 1524 East Avenue S             | 01/01/2010-12/31/2010      | Number of Beds:    | 169       | Superior:       | 0          |
| Sarasota FL 34239              | Days In CR 365             | Maximum:           | 61,685    | Standard:       | 184        |
| County: Sarasota[58]           | First Used: <b>2011/07</b> | Max Annualized:    | 61,685    | Conditional:    | 0          |
| Region: South[2] Area: 8       | Last Used: <b>2011/07</b>  | Total Patient:     | 36,991    | Total:          | 184        |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare:          | 2,380     | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid:          | 32,091    | FY Index:       | 1.22078676 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 8                  | 86.75353% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 5                  | 59.96758% | Cost:           | 1.03283230 |
| Open Date: 10/1/1971           | Statewide Low Occupan      | cy Threshold: 7    | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 10/1/1971       | Medicaid Low Occupand      | cy Threshold: 4    | 41.94060% | DC FY Index:    | 1.17400000 |
| Entered Medicaid 10/1/1971     | Low Occupancy Adjustn      | ment Factor: 7     | 75.60742% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 7/1/2003    | Weighted Low Occ Adju      | ustment Factor: 10 | 00.00000% | DC Inflation:   |            |
| Previous Med # <b>214922</b>   |                            |                    |           |                 | 1.02001704 |
|                                |                            |                    |           | PS Target:      | 1.02315072 |

|       |   | R         | ate Calculations |           |           |     |           |
|-------|---|-----------|------------------|-----------|-----------|-----|-----------|
| Item  | Description   | Operating | Direct           | InDirect  | Property  | ROE | Totals    |
| 1     | Total Cost  | 1,185,833 | 2,715,589        | 1,704,725 | 1,022,740 | 0   | 6,628,887 |
| 1a    | Audit Adjustments   |           |                  |           |           |     |           |
| 2     | Cost Per Diem   | 36.9522   | 84.6215          | 53.1216   | 31.8700   |     | 206.5653  |
| 3     | Cost Per Diem Inflated  | 38.1654   | 86.3154          | 54.8657   |           |     |           |
| 4     | Low Occupancy Adjustment  |           |                  |           |           |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 38.1654   | 86.3154          | 54.8657   | 31.8700   |     | 211.2165  |
| 5a    | Interim Adjustment  |           |                  |           |           |     |           |
| 5b    | Interim Adjusted Per Diem   |           |                  |           |           |     |           |
| 6     | Prior Semester: Provider Target Base  | 40.1320   |                  | 47.9568   |           |     |           |
| 7     | Provider Target Rate  | 41.0611   |                  | 49.0670   |           |     |           |
| 7a    | Interim Adjustment  |           |                  |           |           |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |                  |           |           |     |           |
| 8     | Cost Based Class Ceilings   | 51.5193   | 97.3713          | 64.0999   | 13.6500   |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 50.3378   |                  | 56.8989   |           |     |           |
| 10    | Target Rate Class Ceiling   | 51.1535   |                  | 57.8210   |           |     |           |
| 10a   | New Provider Target Limitation  |           |                  |           |           |     |           |
| 10b   | Base for line 10a   |           |                  |           |           |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 38.1654   | 86.3154          | 49.0670   | 13.6500   |     | 187.1978  |
| 12/13 | Medicaid Adjustment Rate  |           | 3.5689           | 2.0288    |           |     |           |
| 14    | Prospective Per Diem 11   | 38.1654   | 89.8843          | 51.0958   | 13.6500   |     | 192.7955  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                  |           |           |     |           |





208.05

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Sarasota Health and Rehabilitation Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1971/07   |
| Indexed Asset Value  | 5,787,185 |
| FRVS Base Asset:     | 3,074,906 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027600  |
|                      |           |

| Mortgage Information        |              |          |  |  |
|-----------------------------|--------------|----------|--|--|
| Amount: <b>4,000,000.00</b> |              |          |  |  |
| Type:                       | Variable [3] |          |  |  |
| < 60% of Base:              | False        | •        |  |  |
| Interest Rate:              | 11.9600      | <b>%</b> |  |  |
| Chase Rate:                 | 6.7500       | <b>%</b> |  |  |
| Amortization Rate:          | 8.7500       | <b>%</b> |  |  |
| Interest Only:              | False        |          |  |  |
| Yearly Payment: 490,963     |              |          |  |  |

| Calculation      | Calculation of FRVS Per Diem |          |  |  |  |
|------------------|------------------------------|----------|--|--|--|
| ,                | Total Amount                 | Per Diem |  |  |  |
| 80% Capital(1):  | 4,629,748                    | 8.8436   |  |  |  |
| 20% ROE(2):      | 1,157,437                    | 0.5754   |  |  |  |
| Insurance Cost(3 | 3): <b>128,056</b>           | 3.4618   |  |  |  |
| Taxes Cost(3):   | 68,084                       | 1.8406   |  |  |  |
| Home Office(3):  | 0                            | 0.0000   |  |  |  |
| Replacement(3&   | (4): <b>72,448</b>           | 0.0000   |  |  |  |
| Total FRVS PD    | ):                           | 14.7214  |  |  |  |

- (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 (0.027600) divided by annual available days (61,685) divided by Occup. Adj. (0.9000) = \$0.5754
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 169         | Effective PBS Limitation | 4,816,500 |  |

| (  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |
| Operating  | 38.1654   | 38.1654   | 2.7874                     | 35.3780                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 89.8843<br>51.0958<br>13.6500<br>0.0000<br>0.0000 | 89.8843<br>51.0958<br>14.7214<br>0.0000<br>0.0000 | 6.5647<br>3.7318<br>1.0752 | 83.3196<br>47.3640<br>13.6462 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 102.7055  | 102.9770  | 111701                     | \$19.6582<br>\$8.6851         |  |
| Totals   | 192.7955  | 193.8669  | 14.1591                    | 208.0511                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





186.33

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Windsor Woods Rehabilitation and Healthcare Ce

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

| Provider Information            | Cost Report (CR)           | Patient Days                   | Ratings Days                                    |
|---------------------------------|----------------------------|--------------------------------|---|
| 13719 Dallas Drive              | 02/01/2010-12/31/2010      | Number of Beds: 103            | Superior: 0                                     |
| Hudson FL 34667                 | Days In CR 334             | Maximum: 34,4                  | 02 Standard: 184                                |
| County: Pasco[51]               | First Used: <b>2011/07</b> | Max Annualized: 37,5           |   |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient: 31,7            | 99 Total: 184                                   |
| Control Private Non-Profit [3]  | Unaudited [3]              | Medicare: 4,3                  | 35 Inflation                                    |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: 17,4                 | 35 FY Index: 1.22248089                         |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 54.8287                        | <sup>7%</sup> Semester Index: <b>1.26086800</b> |
| Operating Ex > 18 months [1]    | Occupancy:                 | 92.43358                       |   |
| Open Date: 4/1/1987             | Statewide Low Occupan      | cy Threshold: <b>79.3144</b> 0 | 1.01620550                                      |
| Acquired Date: 4/1/1987         | Medicaid Low Occupan       | cy Threshold: <b>41.9406</b>   | 0% DC FY Index: 1.17483274                      |
| Entered Medicaid 5/11/1987      | Low Occupancy Adjusti      | ment Factor: 116.54073         | 3% DC Sem Index: 1.19750000                     |
| Med # Active Date: 7/1/2003     | Weighted Low Occ Adju      | ustment Factor: 100.0000       | DC Inflation: 1.01929403                        |
| Previous Med # <b>227030</b>    |                            |                                | 1,01,2,100                                      |
|                                 |                            |                                | PS Target: 1.02315072                           |

|       |   | I         | Rate Calculations |          | <b>,</b> |     |           |
|-------|---|-----------|-------------------|----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct            | InDirect | Property | ROE | Totals    |
| 1     | Total Cost  | 605,772   | 1,245,300         | 802,943  | 364,566  | 0   | 3,018,581 |
| 1a    | Audit Adjustments   |           |                   |          |          |     |           |
| 2     | Cost Per Diem   | 34.7446   | 71.4253           | 46.0535  | 20.9100  |     | 173.1334  |
| 3     | Cost Per Diem Inflated  | 35.8356   | 72.8034           | 47.4996  |          |     |           |
| 4     | Low Occupancy Adjustment  |           |                   |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 35.8356   | 72.8034           | 47.4996  | 20.9100  |     | 177.0486  |
| 5a    | Interim Adjustment  |           |                   |          |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |                   |          |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 38.1474   |                   | 46.1145  |          |     |           |
| 7     | Provider Target Rate  | 39.0305   |                   | 47.1821  |          |     |           |
| 7a    | Interim Adjustment  |           |                   |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |                   |          |          |     |           |
| 8     | Cost Based Class Ceilings   | 49.6383   | 96.2960           | 61.3044  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 47.7921   |                   | 55.1439  |          |     |           |
| 10    | Target Rate Class Ceiling   | 48.5666   |                   | 56.0375  |          |     |           |
| 10a   | New Provider Target Limitation  |           |                   |          |          |     |           |
| 10b   | Base for line 10a   |           |                   |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 35.8356   | 72.8034           | 47.1821  | 13.6500  |     | 169.4711  |
| 12/13 | Medicaid Adjustment Rate  |           | 0.3955            | 0.2563   |          |     |           |
| 14    | Prospective Per Diem 11   | 35.8356   | 73.1989           | 47.4384  | 13.6500  |     | 170.1229  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                   |          |          |     |           |





186.33

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Windsor Woods Rehabilitation and Healthcare Ce

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 9/1/1993  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1987/01   |
| Indexed Asset Value   | 4,465,344 |
| FRVS Base Asset:      | 1,720,920 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.026930  |
|                       |           |

| Mortgage Information |                             |          |  |  |  |
|----------------------|-----------------------------|----------|--|--|--|
| Amount:              | Amount: <b>3,400,000.00</b> |          |  |  |  |
| Type:                | Variable [3                 | 1        |  |  |  |
| < 60% of Base:       | False                       |          |  |  |  |
| Interest Rate:       | 11.9600                     | <b>%</b> |  |  |  |
| Chase Rate:          | 6.7500                      | <b>%</b> |  |  |  |
| Amortization Rate:   | 8.7500                      | <b>%</b> |  |  |  |
| Interest Only:       | False                       |          |  |  |  |
| Yearly Payment:      | 378,8                       | 323      |  |  |  |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |  |  |
|-----------------|------------------------------|----------|--|--|--|--|
|                 | Total Amount                 | Per Diem |  |  |  |  |
| 80% Capital(1): | 3,572,275                    | 11.1960  |  |  |  |  |
| 20% ROE(2):     | 893,069                      | 0.7108   |  |  |  |  |
| Insurance Cost( | 3): <b>80,128</b>            | 2.5198   |  |  |  |  |
| Taxes Cost(3):  | 37,058                       | 1.1654   |  |  |  |  |
| Home Office(3)  | <b>0</b>                     | 0.0000   |  |  |  |  |
| Replacement(38  | &4): <b>100,061</b>          | 0.0000   |  |  |  |  |
| Total FRVS Pl   | D:                           | 15.5920  |  |  |  |  |

- (1) 80% Capital (\$3,572,275) amortized at 8.7500% for 20 years Principal & Interest of \$378,823 divided by annual available days (37,595) divided by Occup. Adj. (0.9000) = \$11.1960
- (2) 20% ROE (\$893,069) times the ROE factor (0.026930) divided by annual available days (37,595) divided by Occup. Adj. (0.9000) = \$0.7108
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                | <u> </u>         |            | 1 2                      |           |  |
|--------------------------------|------------------|------------|--------------------------|-----------|--|
| Per Bed Standard Determination |                  | ermination | Used Per Bed Standard:   | 28,682    |  |
|                                | Comparison Date: | 7/1/1986   | Current RS PBS:          | 49,593    |  |
|                                | Comparison Bed   | 60         | Effective PBS Limitation | 1,720,920 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |
| Operating  | 35.8356   | 35.8356   | 2.6173                     | 33.2183                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 73.1989<br>47.4384<br>13.6500<br>0.0000<br>0.0000 | 73.1989<br>47.4384<br>15.5920<br>0.0000<br>0.0000 | 5.3461<br>3.4647<br>1.1388 | 67.8528<br>43.9737<br>14.4532 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.1458<br>\$8.6851         |  |
| Totals   | 170.1229  | 172.0649  | 12.5669                    | 186.3289                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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# Florida Agency For Health Care Administration

194.35

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Winkler Court

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Provider Information Cost Report (CR) Patient Days  |   | Ratings Days  |  |   |  |
|---|---|---|--|---|--|
| 3250 Winkler Ave Fort Myers FL 33916 County: Lee[36] Region: South[2] Area: 8 Control Private Non Profit [2]  | 01/01/2009-12/31/2009  Days In CR 365  First Used: 2010/07  Last Used: 2011/07  | Number of Beds:<br>Maximum:<br>Max Annualized:<br>Total Patient:<br>Medicare: | 120<br>43,800<br>43,800<br>40,812<br>5,403   | Superior:<br>Standard:<br>Conditional:<br>Total:<br>Inflat                                  | 0<br>184<br>0<br>184   |
| Control Private Non-Profit [3] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 4/12/1995 Acquired Date: 4/12/1995 Entered Medicaid 4/12/1995 Med # Active Date: 7/1/2003 Previous Med # 211818 | Unaudited [3] Initial CR? False  Medicaid Utilization Occupancy: Statewide Low Occupan Medicaid Low Occupan Low Occupancy Adjustr Weighted Low Occ Adju | Medicaid:  cy Threshold: cy Threshold: nent Factor:                           | 30,016<br>73.54700%<br>93.17808%<br>79.31440%<br>41.94060%<br>17.47940%<br>00.00000% | FY Index: Semester Index: Cost: Target: DC FY Index: DC Sem Index: DC Inflation: PS Target: | 1.19387802<br>1.26086800<br>1.05611124<br>1.01620550<br>1.15950000<br>1.19750000<br>1.03277275<br>1.02315072 |
|   | Rate Cal  | lculations  |  |   |  |

|       | 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             | 25.2700  |     | 179.3065  |
| 3     | Cost Per Diem Inflated                    | 40.0641         | 77.7263             | 43.1329             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 40.0641         | 77.7263             | 43.1329             | 25.2700  |     | 186.1933  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 40.1320         |                     | 47.9568             |          |     |           |
| 7     | Provider Target Rate                      | 41.0611         |                     | 49.0670             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193         | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378         |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535         |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 40.0641         | 77.7263             | 43.1329             | 13.6500  |     | 174.5733  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 2.0590              | 1.1426              |          |     |           |
| 14    | Prospective Per Diem 11                   | 40.0641         | 79.7853             | 44.2755             | 13.6500  |     | 177.7749  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





194.35

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| Winkler | Court |
|---------|-------|
|---------|-------|

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 4/12/1995 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1995/01   |
| Indexed Asset Value   | 5,168,632 |
| FRVS Base Asset:      | 4,098,639 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.029170  |
|                       |           |

| Mortgage Information        |          |   |  |  |
|-----------------------------|----------|---|--|--|
|                             |          | _ |  |  |
| Amount: <b>4,300,000.00</b> |          |   |  |  |
| Type: Variable [3]          |          |   |  |  |
| < 60% of Base:              | False    |   |  |  |
| Interest Rate: 11.9600      |          | ) |  |  |
| Chase Rate:                 | 6.7500 % | ) |  |  |
| Amortization Rate:          | 8.7500 % | ) |  |  |
| Interest Only: False        |          |   |  |  |
| Yearly Payment: 438,487     |          |   |  |  |

| Calculation of FRVS Per Diem |             |          |  |  |  |
|------------------------------|-------------|----------|--|--|--|
| Te                           | otal Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 4,134,906   | 11.1235  |  |  |  |
| 20% ROE(2):                  | 1,033,726   | 0.7649   |  |  |  |
| Insurance Cost(3):           | 95,212      | 2.3329   |  |  |  |
| Taxes Cost(3):               | 93,326      | 2.2867   |  |  |  |
| Home Office(3):              | 0           | 0.0000   |  |  |  |
| Replacement(3&4              | ): 347,735  | 0.0000   |  |  |  |
| Total FRVS PD:               |             | 16.5080  |  |  |  |

- (1) 80% Capital (\$4,134,906) amortized at 8.7500% for 20 years Principal & Interest of \$438,487 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.1235
- (2) 20% ROE (\$1,033,726) times the ROE factor (0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7649
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Star | ndard Determination | Used Per Bed Standard:   | 34,361    |
|--------------|---------------------|--------------------------|-----------|
| Comparison I | Date: 7/1/1994      | Current RS PBS:          | 49,593    |
| Comparison I | Bed 120             | Effective PBS Limitation | 4,123,320 |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |
|--|---|---|----------------------------|-----------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |
| Operating  | 40.0641   | 40.0641   | 2.9261                     | 37.1380                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 79.7853<br>44.2755<br>13.6500<br>0.0000<br>0.0000 | 79.7853<br>44.2755<br>16.5080<br>0.0000<br>0.0000 | 5.8271<br>3.2337<br>1.2057 | 73.9582<br>41.0418<br>15.3023     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 177.7749  | 180.6329  | 13.1926                    | \$18.2285<br>\$8.6851<br>194.3539 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





**187.06** 

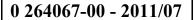
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

| <u> </u>                       |                            |                             | 8-1    |                 |            |
|--------------------------------|----------------------------|-----------------------------|--------|-----------------|------------|
| Provider Information           | Cost Report (CR)           | Patient Days                |        | Ratings         | Days       |
| 16690 S.W. Chipola Road        | 11/01/2009-10/31/2010      | Number of Beds: 9           | 06     | Superior:       | 0          |
| Blountstown FL 32424           | Days In CR 365             | Maximum:                    | 35,040 | Standard:       | 184        |
| County: Calhoun[7]             | First Used: <b>2011/07</b> | Max Annualized:             | 35,040 | Conditional:    | 0          |
| Region: North [1] Area: 2      | Last Used: <b>2011/07</b>  | Total Patient:              | 33,066 | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:                   | 3,762  | Inflat          | ion        |
| Current Class North Small [1]  | Initial CR? False          | Medicaid:                   | 24,330 | FY Index:       | 1.21691096 |
| Class at 1/94: North Small [1] | Medicaid Utilization       | 73.58                       | 8011%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 94.30                       | 6644%  | Cost:           | 1.03612182 |
| Open Date: 8/1/1996            | Statewide Low Occupan      | cy Threshold: <b>79.3</b> 1 | 1440%  | Target:         | 1.01620550 |
| Acquired Date: <b>8/1/1996</b> | Medicaid Low Occupan       | cy Threshold: 41.94         | 4060%  | DC FY Index:    | 1.17166551 |
| Entered Medicaid 8/1/1996      | Low Occupancy Adjusti      | ment Factor: 118.97         | 7769%  | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 5/1/2003    | Weighted Low Occ Adj       | ustment Factor: 100.00      | 0000%  | DC Inflation:   | 1.02204937 |
| Previous Med # <b>218294</b>   |                            |                             |        |                 |            |
|                                |                            |                             |        | PS Target:      | 1.02315072 |
|                                | Rate Ca                    | lculations                  |        |                 |            |

|       |   | ]         | Rate Calculations |          |          |     |           |
|-------|---|-----------|-------------------|----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct            | InDirect | Property | ROE | Totals    |
| 1     | Total Cost                                | 908,537   | 1,809,074         | 943,000  | 543,289  | 0   | 4,203,900 |
| 1a    | Audit Adjustments                         |           |                   |          |          |     |           |
| 2     | Cost Per Diem                             | 37.3423   | 74.3557           | 38.7587  | 22.3300  |     | 172.7867  |
| 3     | Cost Per Diem Inflated                    | 38.6912   | 75.9952           | 40.1587  |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |                   |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 38.6912   | 75.9952           | 40.1587  | 22.3300  |     | 177.1751  |
| 5a    | Interim Adjustment                        |           |                   |          |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |                   |          |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 41.0159   |                   | 48.7271  |          |     |           |
| 7     | Provider Target Rate                      | 41.9654   |                   | 49.8552  |          |     |           |
| 7a    | Interim Adjustment                        |           |                   |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |                   |          |          |     |           |
| 8     | Cost Based Class Ceilings                 | 53.6870   | 92.6766           | 66.4586  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 48.4247   |                   | 58.4725  |          |     |           |
| 10    | Target Rate Class Ceiling                 | 49.2094   |                   | 59.8127  |          |     |           |
| 10a   | New Provider Target Limitation            |           |                   |          |          |     |           |
| 10b   | Base for line 10a                         |           |                   |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 38.6912   | 75.9952           | 40.1587  | 13.6500  |     | 168.4951  |
| 12/13 | Medicaid Adjustment Rate                  |           | 2.0160            | 1.0653   |          |     |           |
| 14    | Prospective Per Diem 11                   | 38.6912   | 78.0112           | 41.2240  | 13.6500  |     | 171.5764  |
| 15    | 11 1 10 4 11 10 7 11 10 7/1/2002          |           |                   |          |          |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Blountstown Health and Rehabilitation Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 8/1/1996  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1996/07   |
| Indexed Asset Value   | 3,587,463 |
| FRVS Base Asset:      | 2,919,807 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.028850  |
|                       |           |

| Mortgage Information |           |          |  |  |
|----------------------|-----------|----------|--|--|
| Amount:              | 4,052,150 | 0.00     |  |  |
| Type:                | Fixed [2] |          |  |  |
| < 60% of Base:       | False     |          |  |  |
| Interest Rate:       | 9.1400    | <b>%</b> |  |  |
| Chase Rate:          | 8.5000    | <b>%</b> |  |  |
| Amortization Rate:   | 9.1400    | <b>%</b> |  |  |
| Interest Only:       | False     |          |  |  |
| Yearly Payment:      | 312,9     | 70       |  |  |

| Calculati       | on of FRVS Per    | Diem Diem |
|-----------------|-------------------|-----------|
|                 | Total Amount      | Per Diem  |
| 80% Capital(1): | 2,869,970         | 9.9242    |
| 20% ROE(2):     | 717,493           | 0.6564    |
| Insurance Cost( | 3): <b>42,465</b> | 1.2842    |
| Taxes Cost(3):  | 65,106            | 1.9690    |
| Home Office(3)  | : 19,108          | 0.5779    |
| Replacement(38  | <b>42,039</b>     | 0.0000    |
| Total FRVS Pl   | D:                | 14.4117   |

- (1) 80% Capital (\$2,869,970) amortized at 9.1400% for 20 years Principal & Interest of \$312,970 divided by annual available days (35,040) divided by Occup. Adj. (0.9000) = \$9.9242
- (2) 20% ROE (\$717,493) times the ROE factor (0.028850) divided by annual available days (35,040) divided by Occup. Adj. (0.9000) = \$0.6564
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 36,047    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1996   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 81         | Effective PBS Limitation | 2,919,807 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost  | Cost FRVS MTA* Final Component                    |                            |                               |  |  |
| Operating  | 38.6912   | 38.6912   | 2.8258                     | 35.8654                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 78.0112<br>41.2240<br>13.6500<br>0.0000<br>0.0000 | 78.0112<br>41.2240<br>14.4117<br>0.0000<br>0.0000 | 5.6976<br>3.0108<br>1.0526 | 72.3136<br>38.2132<br>13.3591 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 1-1 (1  | 470 0004  |                            | \$18.6196<br>\$8.6851         |  |  |
| Totals   | 171.5764  | 172.3381  | 12.5868                    | 187.0560                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Lafavette Healthcare Center**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership: Private For pro | fit [1] CF | <b>HOW Status based o</b> | n this Cost Rep | port: No Chang | e[1] |
|------------------------------------|------------|---------------------------|-----------------|----------------|------|
|                                    |            |                           |                 |                |      |

| Provider Information           | Cost Report (CR)           | Patient          | Days        | Ratings         | Days       |
|--------------------------------|----------------------------|------------------|-------------|-----------------|------------|
| 512 West Main Sreet            | 11/01/2007-10/31/2008      | Number of Beds:  | 60          | Superior:       | 0          |
| Mayo FL 32066                  | Days In CR 366             | Maximum:         | 21,960      | Standard:       | 184        |
| County: Lafayette[34]          | First Used: <b>2009/07</b> | Max Annualized:  | 21,900      | Conditional:    | 0          |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>  | Total Patient:   | 20,018      | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:        | 2,940       | Inflat          | ion        |
| Current Class North Small [1]  | Initial CR? False          | Medicaid:        | 15,414      | FY Index:       | 1.15999534 |
| Class at 1/94: North Small [1] | Medicaid Utilization       |                  | 77.00070%   | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 |                  | 91.15665%   | Cost:           | 1.08695954 |
| Open Date: 6/16/1997           | Statewide Low Occupa       | ncy Threshold:   | 79.31440%   | Target:         | 1.01620550 |
| Acquired Date: 6/16/1997       | Medicaid Low Occupat       | ncy Threshold:   | 41.94060%   | DC FY Index:    | 1.12982624 |
| Entered Medicaid 7/15/1997     | Low Occupancy Adjust       | tment Factor:    | 114.93077%  | DC F1 Index:    |            |
| Med # Active Date: 5/1/2003    | Weighted Low Occ Ad        | justment Factor: | 100.00000%  |                 | 1.19750000 |
| Previous Med # <b>213179</b>   |                            | ,                |             | DC Inflation:   | 1.05989749 |
|                                |                            |                  |             | PS Target:      | 1.02315072 |
|                                | Rate C                     | alculations      |             |                 |            |
| Itom Description               | Operating                  | Direct In Dir    | root Dropor | tr. DOE         | Totala     |

|       |   | R                | ate Calculations    |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 558,688          | 970,176             | 653,497             | 311,209  | 0   | 2,493,570 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 36.2455          | 62.9412             | 42.3963             | 20.1900  |     | 161.7730  |
| 3     | Cost Per Diem Inflated                    | 39.3974          | 66.7112             | 46.0831             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 39.3974          | 66.7112             | 46.0831             | 20.1900  |     | 172.3817  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 41.0159          |                     | 48.7271             |          |     |           |
| 7     | Provider Target Rate                      | 41.9654          |                     | 49.8552             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 53.6870          | 92.6766             | 66.4586             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 48.4247          |                     | 58.4725             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 49.2094          |                     | 59.8127             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 39.3974          | 66.7112             | 46.0831             | 13.6500  |     | 165.8417  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.0264              | 1.3998              |          |     |           |
| 14    | Prospective Per Diem 11                   | 39.3974          | 68.7376             | 47.4829             | 13.6500  |     | 169.2679  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Lafavette Healthcare Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 7/15/1997 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1997/01   |
| Indexed Asset Value   | 2,658,032 |
| FRVS Base Asset:      | 0         |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.038020  |
|                       |           |

| Mortgage Information |              |  |  |  |
|----------------------|--------------|--|--|--|
| Amount:              | 2,510,000.00 |  |  |  |
| Type:                | Variable [3] |  |  |  |
| < 60% of Base:       | False        |  |  |  |
| Interest Rate:       | 9.6630 %     |  |  |  |
| Chase Rate:          | 8.2500 %     |  |  |  |
| Amortization Rate:   | 9.6630 %     |  |  |  |
| Interest Only:       | False        |  |  |  |
| Yearly Payment:      | 240,576      |  |  |  |

| Calculation        | Calculation of FRVS Per Diem |          |  |  |  |
|--------------------|------------------------------|----------|--|--|--|
| To                 | otal Amount                  | Per Diem |  |  |  |
| 80% Capital(1):    | 2,126,426                    | 12.2058  |  |  |  |
| 20% ROE(2):        | 531,606                      | 1.0255   |  |  |  |
| Insurance Cost(3): | 40,914                       | 2.0439   |  |  |  |
| Taxes Cost(3):     | 29,078                       | 1.4526   |  |  |  |
| Home Office(3):    | 0                            | 0.0000   |  |  |  |
| Replacement(3&4)   | ): 0                         | 0.0000   |  |  |  |
| Total FRVS PD:     |                              | 16.7278  |  |  |  |

- (1) 80% Capital (\$2,126,426) amortized at 9.6630% for 20 years Principal & Interest of \$240,576 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$12.2058
- (2) 20% ROE (\$531,606) times the ROE factor (0.038020) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$1.0255
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 36,526    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1996    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60          | Effective PBS Limitation | 2,191,560 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |
|--|---|---|----------------------------|-------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |
| Operating  | 39.3974   | 39.3974   | 2.8774                     | 36.5200                       |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 68.7376<br>47.4829<br>13.6500<br>0.0000<br>0.0000 | 68.7376<br>47.4829<br>16.7278<br>0.0000<br>0.0000 | 5.0203<br>3.4679<br>1.2217 | 63.7173<br>44.0150<br>15.5061 |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 140.0450  | 150 0 155   |                            | \$17.9243<br>\$8.6851         |
| Totals   | 169.2679  | 172.3457  | 12.5873                    | 186.3678                      |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Clifford Chester Sims State Veterans Nursing Hom**

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]

| Type of Ownership: Government Non-Tront [4] Cito w Status based on this Cost Report: No Change [1] |                   |           |                |                   |      |              |            |
|--|-------------------|-----------|----------------|-------------------|------|--------------|------------|
| Provider Information   | Cost Report (Cl   | R)        | Patie          | ent Days          |      | Ratings      | Days       |
| 4419 Tram Road   | 07/01/2009-06/30  | /2010     | Number of Be   | ds: 120           |      | Superior:    | 0          |
| Springfield FL 32404   | Days In CR        | 365       | Maximum:       | 43,800            |      | Standard:    | 184        |
| County: Bay[3]   | First Used: 201   | 1/07      | Max Annualiz   | ed: <b>43,800</b> |      | Conditional: | 0          |
| Region: North [1] Area: 2  | Last Used: 201    | 1/07      | Total Patient: | 43,394            |      | Total:       | 184        |
| Control Government Non-Prof  | Unaudited [3]     |           | Medicare:      | 2,198             |      | Inflati      | ion        |
| Current Class North Large [2]  | Initial CR? False |           | Medicaid:      | 12,889            | FY I | ndex:        | 1.20667423 |
| Class at 1/94: North Large [2]   | Medicaid Utiliz   | ration    |                | 29.70226%         | Semo | ester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:        |           |                | 99.07306%         |      |              | 1.04491168 |
| Open Date: 10/20/2003  | Statewide Low     | Occupano  | ey Threshold:  | 79.31440%         |      |              | 1.01620550 |
| Acquired Date: 10/20/2003  | Medicaid Low      | Occupanc  | y Threshold:   | 41.94060%         | _    | FY Index:    | 1.16650000 |
| Entered Medicaid 11/5/2003   | Low Occupancy     | y Adjustm | nent Factor:   | 124.91182%        |      | Sem Index:   | 1.19750000 |
| Med # Active Date: 11/5/2003   | Weighted Low      | Occ Adju  | stment Factor: | 100.00000%        |      | Inflation:   |            |
| Previous Med #   |                   |           |                |                   |      |              | 1.02657523 |
|  |                   |           |                |                   | PS T | Target:      | 1.02315072 |
| Rate Calculations  |                   |           |                |                   |      |              |            |
| Item Description   | Operating         | Dir       | rect In        | Direct Prope      | ertv | ROE          | Totals     |

|       | Rate Calculations                         |           |           |          |          |     |           |
|-------|---|-----------|-----------|----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct    | InDirect | Property | ROE | Totals    |
| 1     | Total Cost                                | 507,787   | 1,223,786 | 495,003  | 154,668  | 0   | 2,381,244 |
| 1a    | Audit Adjustments                         |           |           |          |          |     |           |
| 2     | Cost Per Diem                             | 39.3969   | 94.9481   | 38.4051  | 12.0000  |     | 184.7501  |
| 3     | Cost Per Diem Inflated                    | 41.1663   | 97.4714   | 40.1299  |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |           |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 41.1663   | 97.4714   | 40.1299  | 12.0000  |     | 190.7676  |
| 5a    | Interim Adjustment                        |           |           |          |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |           |          |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 54.9844   |           | 48.8205  |          |     |           |
| 7     | Provider Target Rate                      | 56.2573   |           | 49.9507  |          |     |           |
| 7a    | Interim Adjustment                        |           |           |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |          |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573   | 95.2206   | 58.5089  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463   |           | 53.4956  |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795   |           | 54.3625  |          |     |           |
| 10a   | New Provider Target Limitation            |           |           |          |          |     |           |
| 10b   | Base for line 10a                         |           |           |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 41.1663   | 95.2206   | 40.1299  | 12.0000  |     | 188.5168  |
| 12/13 | Medicaid Adjustment Rate                  |           |           |          |          |     |           |
| 14    | Prospective Per Diem 11                   | 41.1663   | 95.2206   | 40.1299  | 12.0000  |     | 188.5168  |
| 15    | 11 1 10 4 1 1 1 0 7/1/2002                |           |           |          |          |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Clifford Chester Sims State Veterans Nursing Hom

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 11/5/2003 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 2003/07   |
| Indexed Asset Value   | 5,305,706 |
| FRVS Base Asset:      | 5,104,200 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information |          |          |  |
|----------------------|----------|----------|--|
| Amount:              |          | 0.00     |  |
| Type:                | None [1] |          |  |
| < 60% of Base:       | True     |          |  |
| Interest Rate:       | 4.0000   | <b>%</b> |  |
| Chase Rate:          | 4.0000   | <b>%</b> |  |
| Amortization Rate:   | 4.0000   | <b>%</b> |  |
| Interest Only:       | True     |          |  |
| Yearly Payment:      | 167      | ,208     |  |

| Calculation of     | Calculation of FRVS Per Diem |          |  |  |  |
|--------------------|------------------------------|----------|--|--|--|
| Total              | al Amount                    | Per Diem |  |  |  |
| 80% Capital(1):    | 4,244,565                    | 4.2417   |  |  |  |
| 20% ROE(2):        | 1,061,141                    | 0.8496   |  |  |  |
| Insurance Cost(3): | 9,051                        | 0.2086   |  |  |  |
| Taxes Cost(3):     | 0                            | 0.0000   |  |  |  |
| Home Office(3):    | 41,669                       | 0.9602   |  |  |  |
| Replacement(3&4):  | 41,790                       | 0.0000   |  |  |  |
| Total FRVS PD:     |                              | 6.2601   |  |  |  |

- (1) 80% Capital (\$4,244,565) amortized at 4.0000% for 20 years Interest of \$167,208 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$4.2417
- (2) 20% ROE (\$1,061,141) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8496
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 42,535    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 1/1/2003    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 5,104,200 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                                   |  |
|--|---|--|----------------------------|-----------------------------------|--|
| Components   | Cost                                    | FRVS   | MTA*                       | Final Component                   |  |
| Operating  | 41.1663                                 | 41.1663  | 3.0066                     | 38.1597                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 95.2206<br>40.1299<br>12.0000<br>0.0000 | 95.2206<br>40.1299<br>6.2601<br>0.0000<br>0.0000 | 6.9545<br>2.9309<br>0.4572 | 88.2661<br>37.1990<br>5.8029      |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 188.5168                                | 182.7769   | 13.3492                    | \$19.9458<br>\$8.6851<br>198.0586 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





209.48

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

| Type of ownership. I fivate for pro | in [1] elle ii status susta e         | on this cost report, 110 change   | <u></u>         |            |
|-------------------------------------|---------------------------------------|-----------------------------------|-----------------|------------|
| Provider Information                | Provider Information Cost Report (CR) |                                   | Ratings Days    |            |
| 5201 Curry Ford Road                | 01/01/2009-12/31/2009                 | Number of Beds: 120               | Superior:       | 0          |
| Orlando FL 32812                    | Days In CR 365                        | Maximum: 43,800                   | Standard:       | 184        |
| County: Orange[48]                  | First Used: <b>2010/07</b>            | Max Annualized: 43,800            | Conditional:    | 0          |
| Region: Central[3] Area: 7          | Last Used: <b>2011/07</b>             | Total Patient: 39,770             | Total:          | 184        |
| Control Private For profit [1]      | Unaudited [3]                         | Medicare: <b>10,995</b>           | Inflat          | ion        |
| Current Class Central Large [6]     | Initial CR? False                     | Medicaid: 19,712                  | FY Index:       | 1.19387802 |
| Class at 1/94: North Large [2]      | Medicaid Utilization                  | 49.56500%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]        | Occupancy:                            | 90.79909%                         | Cost:           | 1.05611124 |
| Open Date: 11/13/1991               | Statewide Low Occupan                 | cy Threshold: <b>79.31440%</b>    | Target:         | 1.01620550 |
| Acquired Date: 11/13/1991           | Medicaid Low Occupand                 | cy Threshold: <b>41.94060%</b>    | DC FY Index:    | 1.15950000 |
| Entered Medicaid 12/23/1991         | Low Occupancy Adjustr                 | ment Factor: 114.47995%           | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/1/2003        | Weighted Low Occ Adju                 | ustment Factor: <b>100.00000%</b> | DC Inflation:   | 1.03277275 |
| Previous Med # <b>259969</b>        |                                       |                                   |                 |            |
|                                     |                                       |                                   | PS Target:      | 1.02315072 |

|       |   | F                | Rate Calculations   |                     | <b>,</b> |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| 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             | 13.6900  |     | 199.9452  |
| 3     | Cost Per Diem Inflated                    | 55.4202          | 85.7441             | 53.6043             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 55.4202          | 85.7441             | 53.6043             | 13.6900  |     | 208.4586  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 46.4653          |                     | 56.6957             |          |     |           |
| 7     | Provider Target Rate                      | 47.5410          |                     | 58.0082             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 47.5410          | 85.7441             | 53.6043             | 13.6500  |     | 200.5394  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 47.5410          | 85.7441             | 53.6043             | 13.6500  |     | 200.5394  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





209.48

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Conway Lakes Nursing Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:         | 12/23/1991 |
|---------------------|------------|
| Year of Phase-In/Fu | 11:        |
| RS to Start Calcs:  | 1991/07    |
| Indexed Asset Value | 5,207,430  |
| FRVS Base Asset:    | 3,663,600  |
| Occup Adj Factor:   | 0.9000     |
| ROE Factor          | 0.029170   |
|                     |            |

| Mortgage Information        |             |          |  |  |  |  |
|-----------------------------|-------------|----------|--|--|--|--|
| Amount: <b>5,146,031.00</b> |             |          |  |  |  |  |
| Type:                       | Variable [3 | 1        |  |  |  |  |
| < 60% of Base:              | False       |          |  |  |  |  |
| Interest Rate:              | 7.5900      | <b>%</b> |  |  |  |  |
| Chase Rate:                 | 8.2500      | <b>%</b> |  |  |  |  |
| Amortization Rate:          | 7.5900      | <b>%</b> |  |  |  |  |
| Interest Only:              | False       |          |  |  |  |  |
| Yearly Payment:             | 405,4       | 182      |  |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Tota                         | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 4,165,944 | 10.2862  |  |  |  |
| 20% ROE(2):                  | 1,041,486 | 0.7707   |  |  |  |
| Insurance Cost(3):           | 21,908    | 0.5509   |  |  |  |
| Taxes Cost(3):               | 45,737    | 1.1500   |  |  |  |
| Home Office(3):              | 22,648    | 0.5695   |  |  |  |
| Replacement(3&4):            | 109,917   | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 13.3273  |  |  |  |

- (1) 80% Capital (\$4,165,944) amortized at 7.5900% for 20 years Principal & Interest of \$405,482 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.2862
- (2) 20% ROE (\$1,041,486) times the ROE factor (0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7707
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 30,530    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1991   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 3,663,600 |  |

|   | Comparison of Re | imbursement u | nder Cost vs. | FRVS                  |  |
|---|------------------|---------------|---------------|-----------------------|--|
| Components  | Cost             | FRVS          | MTA*          | Final Component       |  |
| Operating   | 47.5410          | 47.5410       | 3.4722        | 44.0688               |  |
| Patient Care  |                  |               |               |                       |  |
| Direct Care   | 85.7441          | 85.7441       | 6.2623        | 79.4818               |  |
| Indirect Care   | 53.6043          | 53.6043       | 3.9150        | 49.6893               |  |
| Property  | 13.6500          | 13.3273       | 0.9734        | 12.3539               |  |
| ROE   | 0.0000           | 0.0000        |               |                       |  |
| ROE Adjustment  | 0.0000           | 0.0000        |               |                       |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on |                  |               |               | \$15.2015<br>\$8.6851 |  |
| Totals  | 200.5394         | 200.2167      | 14.6229       | 209.4804              |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



204.09

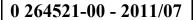
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 D         | Days      | Ratings         | Days       |
|---------------------------------|----------------------------|-------------------|-----------|-----------------|------------|
| 1150 PONCE DE LEON BLV          | 01/01/2009-12/31/2009      | Number of Beds:   | 120       | Superior:       | 0          |
| Clearwater FL 33756             | Days In CR 365             | Maximum:          | 43,800    | Standard:       | 184        |
| County: Pinellas[52]            | First Used: <b>2010/07</b> | Max Annualized:   | 43,800    | Conditional:    | 0          |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient:    | 39,747    | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare:         | 8,486     | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid:         | 25,537    | FY Index:       | 1.19387802 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       |                   | 64.24887% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 |                   | 90.74658% | Cost:           | 1.05611124 |
| Open Date: 9/1/1981             | Statewide Low Occupan      | cy Threshold:     | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 9/1/1981         | Medicaid Low Occupand      | cy Threshold:     | 41.94060% | DC FY Index:    | 1.15950000 |
| Entered Medicaid 9/1/1981       | Low Occupancy Adjustr      | ment Factor: 1    | 14.41375% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/1/2003    | Weighted Low Occ Adju      | ustment Factor: 1 | 00.00000% |                 |            |
| Previous Med # <b>259977</b>    |                            |                   |           | DC Inflation:   | 1.03277275 |
|                                 |                            |                   |           | PS Target:      | 1.02315072 |

|       | 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             | 20.0700  |     | 197.6394  |
| 3     | Cost Per Diem Inflated                    | 49.2425          | 88.0491             | 48.2517             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 49.2425          | 88.0491             | 48.2517             | 20.0700  |     | 205.6133  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 41.8002          |                     | 46.4726             |          |     |           |
| 7     | Provider Target Rate                      | 42.7679          |                     | 47.5485             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 42.7679          | 88.0491             | 47.5485             | 13.6500  |     | 192.0155  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.4114              | 0.7622              |          |     |           |
| 14    | Prospective Per Diem 11                   | 42.7679          | 89.4605             | 48.3107             | 13.6500  |     | 194.1891  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





204.09

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Belleair East Health Care Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1981/07   |
| Indexed Asset Value  | 4,149,477 |
| FRVS Base Asset:     | 2,648,565 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029170  |
|                      |           |

| Mortgage Information |             |          |  |  |  |  |
|----------------------|-------------|----------|--|--|--|--|
| Amount: 1,852,000.00 |             |          |  |  |  |  |
| Type:                | Variable [3 | 1        |  |  |  |  |
| < 60% of Base:       | False       |          |  |  |  |  |
| Interest Rate:       | 10.0000     | <b>%</b> |  |  |  |  |
| Chase Rate:          | 8.0000      | <b>%</b> |  |  |  |  |
| Amortization Rate:   | 10.0000     | <b>%</b> |  |  |  |  |
| Interest Only:       | False       |          |  |  |  |  |
| Yearly Payment:      | 384,4       | 116      |  |  |  |  |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |
|-----------------|------------------------------|----------|--|--|
|                 | Total Amount                 | Per Diem |  |  |
| 80% Capital(1): | 3,319,582                    | 9.7518   |  |  |
| 20% ROE(2):     | 829,895                      | 0.6141   |  |  |
| Insurance Cost( | 3): <b>14,375</b>            | 0.3617   |  |  |
| Taxes Cost(3):  | 47,201                       | 1.1875   |  |  |
| Home Office(3)  | 20,516                       | 0.5162   |  |  |
| Replacement(38  | <b>§</b> 4): <b>328,513</b>  | 0.0000   |  |  |
| Total FRVS P    | D:                           | 12.4313  |  |  |

- (1) 80% Capital (\$3,319,582) amortized at 10.0000% for 20 years Principal & Interest of \$384,416 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.7518
- (2) 20% ROE (\$829,895) times the ROE factor (0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6141
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |
|---------------------|-------------|--------------------------|-----------|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,420,000 |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 42.7679   | 42.7679   | 3.1236                     | 39.6443                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 89.4605<br>48.3107<br>13.6500<br>0.0000<br>0.0000 | 89.4605<br>48.3107<br>12.4313<br>0.0000<br>0.0000 | 6.5338<br>3.5284<br>0.9079 | 82.9267<br>44.7823<br>11.5234 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$16.5244<br>\$8.6851         |  |
| Totals   | 194.1891  | 192.9704  | 14.0937                    | 204.0862                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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## Florida Agency For Health Care Administration

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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **East 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]

| Type of Ownership. I fivate for pro | nt [1] CHOW Status baseu ( | on this Cost Report. No Change    | -1              |              |  |
|-------------------------------------|----------------------------|-----------------------------------|-----------------|--------------|--|
| Provider Information                | Cost Report (CR)           | Patient Days                      | Ratings         | Ratings Days |  |
| 4470 East Bay Drive                 | 01/01/2010-12/31/2010      | Number of Beds: 120               | Superior:       | 0            |  |
| Clearwater FL 33764                 | Days In CR 365             | Maximum: <b>43,800</b>            | Standard:       | 184          |  |
| County: Pinellas[52]                | First Used: <b>2011/07</b> | Max Annualized: 43,800            | Conditional:    | 0            |  |
| Region: Central[3] Area: 5          | Last Used: <b>2011/07</b>  | Total Patient: 40,743             | Total:          | 184          |  |
| Control Private For profit [1]      | Unaudited [3]              | Medicare: <b>10,607</b>           | Inflati         | ion          |  |
| Current Class Central Large [6]     | Initial CR? False          | Medicaid: <b>23,337</b>           | FY Index:       | 1.22078676   |  |
| Class at 1/94: North Large [2]      | Medicaid Utilization       | 57.27855%                         | Semester Index: | 1.26086800   |  |
| Operating Ex > 18 months [1]        | Occupancy:                 | 93.02055%                         | Cost:           | 1.03283230   |  |
| Open Date: 5/3/1990                 | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target:         | 1.01620550   |  |
| Acquired Date: 5/3/1990             | Medicaid Low Occupan       | cy Threshold: <b>41.94060%</b>    | DC FY Index:    | 1.17400000   |  |
| Entered Medicaid 7/26/1990          | Low Occupancy Adjustr      | ment Factor: 117.28078%           | DC Sem Index:   | 1.19750000   |  |
| Med # Active Date: 12/1/2003        | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:   | 1.02001704   |  |
| Previous Med # <b>259985</b>        |                            |                                   |                 |              |  |
|                                     |                            |                                   | PS Target:      | 1.02315072   |  |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,100,365       | 1,854,650           | 1,263,072           | 400,696  | 0   | 4,618,783 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 47.1511         | 79.4725             | 54.1232             | 17.1700  |     | 197.9168  |
| 3     | Cost Per Diem Inflated                    | 48.6992         | 81.0633             | 55.9002             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 48.6992         | 81.0633             | 55.9002             | 17.1700  |     | 202.8327  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 45.4905         |                     | 47.9070             |          |     |           |
| 7     | Provider Target Rate                      | 46.5436         |                     | 49.0161             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383         | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921         |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666         |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 46.5436         | 81.0633             | 49.0161             | 13.6500  |     | 190.2730  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 0.6638              | 0.4014              |          |     |           |
| 14    | Prospective Per Diem 11                   | 46.5436         | 81.7271             | 49.4175             | 13.6500  |     | 191.3382  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **East Bay Rehabilitation Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 7/26/1990 |
|-----------------------|-----------|
| Year of Phase-In/Full | 11:       |
| RS to Start Calcs:    | 1990/01   |
| Indexed Asset Value   | 5,451,998 |
| FRVS Base Asset:      | 3,602,760 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027600  |
|                       |           |

| Mortgage Information        |              |          |  |
|-----------------------------|--------------|----------|--|
| Amount: <b>4,600,000.00</b> |              |          |  |
| Type:                       | Variable [3] |          |  |
| < 60% of Base:              | False        |          |  |
| Interest Rate:              | 8.2000       | <b>%</b> |  |
| Chase Rate:                 | 7.7500       | <b>%</b> |  |
| Amortization Rate:          | 8.2000       | <b>%</b> |  |
| Interest Only:              | False        |          |  |
| Yearly Payment:             | 444,323      |          |  |

| Calculatio       | n of FRVS Per      | Diem     |  |
|------------------|--------------------|----------|--|
|                  | Γotal Amount       | Per Diem |  |
| 80% Capital(1):  | 4,361,598          | 11.2715  |  |
| 20% ROE(2):      | 1,090,400          | 0.7634   |  |
| Insurance Cost(3 | ): <b>29,886</b>   | 0.7335   |  |
| Taxes Cost(3):   | 57,005             | 1.3991   |  |
| Home Office(3):  | 14,734             | 0.3616   |  |
| Replacement(3&   | 4): <b>370,966</b> | 0.0000   |  |
| Total FRVS PD    | ):                 | 14.5291  |  |

- (1) 80% Capital (\$4,361,598) amortized at 8.2000% for 20 years Principal & Interest of \$444,323 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.2715
- (2) 20% ROE (\$1,090,400) times the ROE factor (0.027600) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7634
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 30,023    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 7/1/1989    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,602,760 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |
|--|---|---|----------------------------|-------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |
| Operating  | 46.5436   | 46.5436   | 3.3993                     | 43.1443                       |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 81.7271<br>49.4175<br>13.6500<br>0.0000<br>0.0000 | 81.7271<br>49.4175<br>14.5291<br>0.0000<br>0.0000 | 5.9690<br>3.6092<br>1.0611 | 75.7581<br>45.8083<br>13.4680 |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$15.5403<br>\$8.6851         |
| Totals   | 191.3382  | 192.2173  | 14.0386                    | 202.4041                      |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



NAME OF THE PARTY 
## Florida Agency For Health Care Administration

210.86

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### MELBOURNE TERRACE RESTORATIVE CAR

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

| Provider Information            | Cost Report (CR)           | Patient Days                      | Ratings                       | Days       |
|---------------------------------|----------------------------|-----------------------------------|-------------------------------|------------|
| 251 Florida Ave                 | 01/01/2009-12/31/2009      | Number of Beds: 120               | Superior:                     | 0          |
| Melbourne FL 32901              | Days In CR 365             | Maximum: <b>43,80</b>             | Standard:                     | 184        |
| County: Brevard[5]              | First Used: <b>2010/07</b> | Max Annualized: 43,80             |                               | 0          |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient: 39,55              | 7 Total:                      | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>10,24</b>            | Inflat                        | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: 22,69                   | FY Index:                     | 1.19387802 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 57.37290%                         | Semester Index:               | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 90.312789                         | Cost:                         | 1.05611124 |
| Open Date: 2/9/1989             | Statewide Low Occupar      | recy Threshold: <b>79.31440</b> % |                               | 1.01620550 |
| Acquired Date: <b>2/9/1989</b>  | Medicaid Low Occupan       | cy Threshold: <b>41.94060</b> %   | DC FY Index:                  | 1.15950000 |
| Entered Medicaid 2/9/1989       | Low Occupancy Adjusts      | ment Factor: 113.866829           | DC FT Index:                  | 1.19750000 |
| Med # Active Date: 12/1/2003    | Weighted Low Occ Adj       | ustment Factor: 100.000009        | DC Sell Index.  DC Inflation: |            |
| Previous Med # <b>258458</b>    |                            |                                   |                               | 1.03277275 |
|                                 |                            |                                   | PS Target:                    | 1.02315072 |

|       |   | R                | 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             | 16.9900  |     | 202.4196  |
| 3     | Cost Per Diem Inflated                    | 55.3168          | 87.9059             | 50.6251             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 55.3168          | 87.9059             | 50.6251             | 16.9900  |     | 210.8378  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 45.4466          |                     | 47.1140             |          |     |           |
| 7     | Provider Target Rate                      | 46.4987          |                     | 48.2047             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 46.4987          | 87.9059             | 48.2047             | 13.6500  |     | 196.2593  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.7291              | 0.3998              |          |     |           |
| 14    | Prospective Per Diem 11                   | 46.4987          | 88.6350             | 48.6045             | 13.6500  |     | 197.3882  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





210.86

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### MELBOURNE TERRACE RESTORATIVE CAR

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 2/9/1989  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1989/01   |
| Indexed Asset Value   | 5,738,073 |
| FRVS Base Asset:      | 3,557,520 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.029170  |
|                       |           |

| Mortgage Information |              |  |  |  |  |  |
|----------------------|--------------|--|--|--|--|--|
| Amount:              | 4,782,837.00 |  |  |  |  |  |
| Type:                | Fixed [2]    |  |  |  |  |  |
| < 60% of Base:       | False        |  |  |  |  |  |
| Interest Rate:       | 10.6200 %    |  |  |  |  |  |
| Chase Rate:          | 9.0000 %     |  |  |  |  |  |
| Amortization Rate:   | 10.6200 %    |  |  |  |  |  |
| Interest Only:       | False        |  |  |  |  |  |
| Yearly Payment:      | 554,410      |  |  |  |  |  |
|                      |              |  |  |  |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |  |
|------------------------------|--------------------|----------|--|--|--|
| Т                            | Total Amount       | Per Diem |  |  |  |
| 80% Capital(1):              | 4,590,458          | 14.0642  |  |  |  |
| 20% ROE(2):                  | 1,147,615          | 0.8492   |  |  |  |
| Insurance Cost(3)            | ): <b>26,306</b>   | 0.6650   |  |  |  |
| Taxes Cost(3):               | 55,072             | 1.3922   |  |  |  |
| Home Office(3):              | 23,749             | 0.6004   |  |  |  |
| Replacement(3&4              | 4): <b>103,061</b> | 0.0000   |  |  |  |
| Total FRVS PD                | •                  | 17.5710  |  |  |  |

- (1) 80% Capital (\$4,590,458) amortized at 10.6200% for 20 years Principal & Interest of \$554,410 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$14.0642
- (2) 20% ROE (\$1,147,615) times the ROE factor (0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8492
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 29,646    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 7/1/1988    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,557,520 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | ts Cost FRVS MTA* Final Component                 |   |                            |                               |  |  |
| Operating  | 46.4987   | 46.4987   | 3.3960                     | 43.1027                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 88.6350<br>48.6045<br>13.6500<br>0.0000<br>0.0000 | 88.6350<br>48.6045<br>17.5710<br>0.0000<br>0.0000 | 6.4735<br>3.5498<br>1.2833 | 82.1615<br>45.0547<br>16.2877 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$15.5696<br>\$8.6851         |  |  |
| Totals   | 197.3882  | 201.3092  | 14.7026                    | 210.8613                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





200.04

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 1       | Days       | Ratings         | Days       |
|--------------------------------|----------------------------|-----------------|------------|-----------------|------------|
| 2255 Centerville Road          | 01/01/2009-12/31/2009      | Number of Beds: | 120        | Superior:       | 0          |
| Tallahassee FL 32308           | Days In CR 365             | Maximum:        | 43,800     | Standard:       | 184        |
| County: Leon[37]               | First Used: <b>2010/07</b> | Max Annualized: | 43,800     | Conditional:    |            |
| Region: North [1] Area: 2      | Last Used: <b>2011/07</b>  | Total Patient:  | 40,589     | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:       | 18,273     | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid:       | 16,503     | FY Index:       | 1.19387802 |
| Class at 1/94: North Large [2] | Medicaid Utilization       |                 | 40.65880%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 |                 | 92.66895%  | Cost:           | 1.05611124 |
| Open Date: 6/25/1987           | Statewide Low Occupan      | ncy Threshold:  | 79.31440%  | Target:         | 1.01620550 |
| Acquired Date: 6/25/1987       | Medicaid Low Occupan       | cy Threshold:   | 41.94060%  | DC FY Index:    | 1.15950000 |
| Entered Medicaid 6/25/1987     | Low Occupancy Adjusti      | ment Factor:    | 116.83749% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/1/2003   | Weighted Low Occ Adj       | ustment Factor: | 100.00000% | DC Inflation:   | 1.03277275 |
| Previous Med # <b>260070</b>   |                            |                 |            |                 |            |
|                                |                            |                 |            | PS Target:      | 1.02315072 |

|       |   | R                | ate 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             | 19.3200  |     | 199.6498  |
| 3     | Cost Per Diem Inflated                    | 49.5373          | 85.4267            | 53.5538             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                    |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 49.5373          | 85.4267            | 53.5538             | 19.3200  |     | 207.8378  |
| 5a    | Interim Adjustment                        |                  |                    |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                    |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 49.8243          |                    | 49.2917             |          |     |           |
| 7     | Provider Target Rate                      | 50.9778          |                    | 50.4328             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                    |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                    |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206            | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                    | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                    | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                    |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                    |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 45.9795          | 85.4267            | 50.4328             | 13.6500  |     | 195.4890  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                    |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 45.9795          | 85.4267            | 50.4328             | 13.6500  |     | 195.4890  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | ary Limitations no | t applied after 7/2 | 1/2002   |     |           |





200.04

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Centre Point Health and Rehab Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 6/25/1987 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1987/01   |
| Indexed Asset Value   | 5,634,912 |
| FRVS Base Asset:      | 2,524,016 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.029170  |
|                       |           |

| Mortgage Information        |              |          |  |  |  |
|-----------------------------|--------------|----------|--|--|--|
| Amount: <b>3,900,000.00</b> |              |          |  |  |  |
| Type:                       | Variable [3] |          |  |  |  |
| < 60% of Base:              | False        |          |  |  |  |
| Interest Rate:              | 4.3375       | <b>%</b> |  |  |  |
| Chase Rate:                 | 4.5000       | <b>%</b> |  |  |  |
| Amortization Rate:          | 4.3375       | <b>%</b> |  |  |  |
| Interest Only:              | False        |          |  |  |  |
| Yearly Payment:             | 337,5        | 06       |  |  |  |

| Calculation of FRVS Per Diem |                 |          |  |
|------------------------------|-----------------|----------|--|
| To                           | otal Amount     | Per Diem |  |
| 80% Capital(1):              | 4,507,930       | 8.5618   |  |
| 20% ROE(2):                  | 1,126,982       | 0.8339   |  |
| Insurance Cost(3):           | 19,440          | 0.4789   |  |
| Taxes Cost(3):               | 68,383          | 1.6848   |  |
| Home Office(3):              | 23,253          | 0.5729   |  |
| Replacement(3&4)             | ): <b>8,583</b> | 0.0000   |  |
| Total FRVS PD:               |                 | 12.1323  |  |

- (1) 80% Capital (\$4,507,930) amortized at 4.3375% for 20 years Principal & Interest of \$337,506 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.5618
- (2) 20% ROE (\$1,126,982) times the ROE factor (0.029170) 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

| Per Bed Standard Der | termination | Used Per Bed Standard:   | 28,682    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1986    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 88          | Effective PBS Limitation | 2,524,016 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 45.9795   | 45.9795   | 3.3581                     | 42.6214                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 85.4267<br>50.4328<br>13.6500<br>0.0000<br>0.0000 | 85.4267<br>50.4328<br>12.1323<br>0.0000<br>0.0000 | 6.2392<br>3.6834<br>0.8861 | 79.1875<br>46.7494<br>11.2462 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$11.5514<br>\$8.6851         |  |
| Totals   | 195.4890  | 193.9713  | 14.1668                    | 200.0410                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



NAME OF THE PARTY 
# Florida Agency For Health Care Administration

210.90

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### SPRING LAKE NURSING CENTER

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

| Provider Information            | Cost Report (CR)           | Patient Days                 | Ratings Days                 |       |
|---------------------------------|----------------------------|------------------------------|------------------------------|-------|
| 1540 Sixth Street, NW           | 01/01/2009-12/31/2009      | Number of Beds: 120          | Superior: 0                  |       |
| Winter Haven FL 33881           | Days In CR 365             | Maximum: 43,                 | 800 Standard: <b>184</b>     |       |
| County: Polk[53]                | First Used: <b>2010/07</b> | Max Annualized: 43,          | 800 Conditional: 0           |       |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient: 40,           | 868 Total: 184               |       |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: 18,                | 956 Inflation                |       |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: 17,                | 583 FY Index: 1.1938         | 37802 |
| Class at 1/94: South Large [4]  | Medicaid Utilization       | 43.0238                      | 88%   Semester Index: 1.2608 | 86800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 93.3059                      |                              |       |
| Open Date: 4/4/1991             | Statewide Low Occupan      | cy Threshold: <b>79.3144</b> | 10% Target: 1.0162           |       |
| Acquired Date: 5/17/1991        | Medicaid Low Occupan       | cy Threshold: 41.9406        | 00% DC FY Index: 1.1595      |       |
| Entered Medicaid 5/17/1991      | Low Occupancy Adjusti      | ment Factor: 117.6405        | 59% DC Sem Index: 1.1975     |       |
| Med # Active Date: 12/1/2003    | Weighted Low Occ Adju      | ustment Factor: 100.0000     | DC Inflation: 1.1373         |       |
| Previous Med # <b>260088</b>    |                            |                              | 1002                         | _     |
|                                 |                            |                              | PS Target: 1.0231            | 15072 |

|       | 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             | 17.4200  |     | 205.4472  |  |
| 3     | Cost Per Diem Inflated                    | 51.7863          | 93.1256             | 51.5613             |          |     |           |  |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |  |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 51.7863          | 93.1256             | 51.5613             | 17.4200  |     | 213.8932  |  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |  |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |  |
| 6     | Prior Semester: Provider Target Base      | 48.9209          |                     | 47.3675             |          |     |           |  |
| 7     | Provider Target Rate                      | 50.0535          |                     | 48.4641             |          |     |           |  |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |  |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |  |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |  |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |  |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |  |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |  |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |  |
| 11    | Lesser of 5,7,8,10, 10a                   | 48.5666          | 93.1256             | 48.4641             | 13.6500  |     | 203.8063  |  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |           |  |
| 14    | Prospective Per Diem 11                   | 48.5666          | 93.1256             | 48.4641             | 13.6500  |     | 203.8063  |  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |  |





210.90

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **SPRING LAKE NURSING CENTER**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 5/17/1991 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1991/01   |
| Indexed Asset Value   | 5,318,792 |
| FRVS Base Asset:      | 3,642,240 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.029170  |
|                       |           |

| Mortgage Information |              |   |  |  |  |  |
|----------------------|--------------|---|--|--|--|--|
| Amount:              | 5,599,947.00 |   |  |  |  |  |
| Type:                | Variable [3] |   |  |  |  |  |
| < 60% of Base:       | False        |   |  |  |  |  |
| Interest Rate:       | 7.5900 %     | ó |  |  |  |  |
| Chase Rate:          | 8.2500 %     | ó |  |  |  |  |
| Amortization Rate:   | 7.5900 %     | ó |  |  |  |  |
| Interest Only:       | False        |   |  |  |  |  |
| Yearly Payment:      | 414,154      |   |  |  |  |  |

| Calculation of FRVS Per Diem |                   |          |  |  |  |  |
|------------------------------|-------------------|----------|--|--|--|--|
| To                           | otal Amount       | Per Diem |  |  |  |  |
| 80% Capital(1):              | 4,255,034         | 10.5062  |  |  |  |  |
| 20% ROE(2):                  | 1,063,758         | 0.7872   |  |  |  |  |
| Insurance Cost(3):           | 69,647            | 1.7042   |  |  |  |  |
| Taxes Cost(3):               | 90,056            | 2.2036   |  |  |  |  |
| Home Office(3):              | 25,887            | 0.6334   |  |  |  |  |
| Replacement(3&4              | ): <b>172,477</b> | 0.0000   |  |  |  |  |
| Total FRVS PD:               |                   | 15.8346  |  |  |  |  |

- (1) 80% Capital (\$4,255,034) amortized at 7.5900% for 20 years Principal & Interest of \$414,154 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.5062
- (2) 20% ROE (\$1,063,758) times the ROE factor (0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7872
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 30,352    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1990   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 3,642,240 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |  |  |  |
|--|---|---|----------------------------|-----------------------------------|--|--|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |  |  |  |
| Operating  | 48.5666   | 48.5666   | 3.5471                     | 45.0195                           |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 93.1256<br>48.4641<br>13.6500<br>0.0000<br>0.0000 | 93.1256<br>48.4641<br>15.8346<br>0.0000<br>0.0000 | 6.8015<br>3.5396<br>1.1565 | 86.3241<br>44.9245<br>14.6781     |  |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 203.8063  | 205.9909  | 15.0447                    | \$11.2648<br>\$8.6851<br>210.8961 |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





206.49

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Life Care Center of Estero**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

|               | of Ownership: Private For pro           | • •                       |                      |          |            | st Repor        |        | •                | ]    |                           |                          |
|---------------|---|---------------------------|----------------------|----------|------------|-----------------|--------|------------------|------|---------------------------|--------------------------|
|               | Provider Information                    | Cost I                    | Report (CR           | 2)       |            | Patient         | Days   |                  |      | Ratings                   | Days                     |
|               | Williams Road                           | 07/01/20                  | 09-06/30/            |          |            | of Beds:        | 15     |                  |      | Superior:                 | 0                        |
|               | ro FL 33929<br>y: Lee[36]               | Days In CR<br>First Used: | 2011                 | 365      | Maximu     | m:<br>nualized: |        | 56,575<br>56,575 |      | Standard:<br>Conditional: | 184<br>0                 |
|               | n: South[2] Area: 8                     | Last Used:                | 2011                 |          | Total Pa   |                 |        | 53,052           |      | Total:                    | 184                      |
|               | ol Private For profit [1]               | Unaudited                 |                      |          | Medicar    |                 |        | 16,128           |      | Inflati                   | on                       |
|               | nt Class South Large [4]                | Initial CR?               | False                |          | Medicai    | d:              |        | 29,014           | FY I | Index:                    | 1.20667423               |
|               | at 1/94: South Large [4]                |                           | caid Utiliza         | ation    |            |                 |        | 8974%            | Sem  | ester Index:              | 1.26086800               |
| Opera<br>Open | ting Ex > 18 months [1] Date: 9/23/2003 | -                         | oancy:<br>vide Low ( | Decuman  | ov Threch  | old:            |        | 7287%<br>1440%   | Cos  |                           | 1.04491168               |
|               | red Date: 9/23/2003                     |                           | caid Low (           | -        | -          |                 |        | 4060%            | Targ |                           | 1.01620550               |
| _             | ed Medicaid 10/23/2003                  |                           | Occupancy            | -        | -          |                 |        | 2932%            |      | FY Index:<br>Sem Index:   | 1.16650000<br>1.19750000 |
|               | # Active Date: 10/23/2003               | Weig                      | hted Low (           | Occ Adju | ıstment Fa | actor:          | 100.00 | 0000%            |      | Inflation:                | 1.02657523               |
| Previo        | ous Med #                               |                           |                      |          |            |                 |        |                  |      | Target:                   | 1.02037323               |
|               |   |                           |                      | Rate Cal | lculations |                 |        |                  |      |                           |                          |
| Item          | Description                             | Ol                        | perating             | Di       | rect       | InDire          | ect    | Proper           | ty   | ROE                       | Totals                   |
| 1             | Total Cost                              |                           | 988,260              | 2,6      | 586,052    | 1,467,          | 619    | 698,0            | 657  | 0                         | 5,840,588                |
| 1a            | Audit Adjustments                       |                           |                      |          |            |                 |        |                  |      |                           |                          |
| 2             | Cost Per Diem                           |                           | 34.0615              | 9        | 2.5778     | 50.5            | 831    | 24.08            | 800  |                           | 201.3024                 |
| 3             | Cost Per Diem Inflated                  |                           | 35.5913              | 9        | 5.0381     | 52.8            | 549    |                  |      |                           |                          |
| 4             | Low Occupancy Adjustment                |                           |                      |          |            |                 |        |                  |      |                           |                          |

| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| 1     | Total Cost                                | 988,260         | 2,686,052           | 1,467,619           | 698,657  | 0   | 5,840,588 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 34.0615         | 92.5778             | 50.5831             | 24.0800  |     | 201.3024  |
| 3     | Cost Per Diem Inflated                    | 35.5913         | 95.0381             | 52.8549             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 35.5913         | 95.0381             | 52.8549             | 24.0800  |     | 207.5643  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 47.4330         |                     | 52.9848             |          |     |           |
| 7     | Provider Target Rate                      | 48.5311         |                     | 54.2114             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193         | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378         |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535         |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 35.5913         | 95.0381             | 52.8549             | 13.6500  |     | 197.1343  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 0.5014              | 0.2789              |          |     |           |
| 14    | Prospective Per Diem 11                   | 35.5913         | 95.5395             | 53.1338             | 13.6500  |     | 197.9146  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





206.49

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Life Care Center of Estero**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 10/23/2003 |
|------------------------|------------|
| Year of Phase-In/ Full | 11:        |
| RS to Start Calcs:     | 2003/07    |
| Indexed Asset Value    | 7,387,339  |
| FRVS Base Asset:       | 6,592,925  |
| Occup Adj Factor:      | 0.9000     |
| ROE Factor             | 0.031560   |
|                        |            |

| Mortgage Information         |         |          |  |  |  |  |
|------------------------------|---------|----------|--|--|--|--|
| Amount: <b>11,100,000.00</b> |         |          |  |  |  |  |
| Type: Variable [3]           |         |          |  |  |  |  |
| < 60% of Base:               | False   |          |  |  |  |  |
| Interest Rate:               | 5.0000  | <b>%</b> |  |  |  |  |
| Chase Rate:                  | 3.2500  | <b>%</b> |  |  |  |  |
| Amortization Rate:           | 5.0000  | <b>%</b> |  |  |  |  |
| Interest Only:               | False   |          |  |  |  |  |
| Yearly Payment:              | 468,030 |          |  |  |  |  |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |  |
|-----------------|------------------------------|----------|--|--|--|
|                 | Total Amount                 | Per Diem |  |  |  |
| 80% Capital(1): | 5,909,871                    | 9.1919   |  |  |  |
| 20% ROE(2):     | 1,477,468                    | 0.9158   |  |  |  |
| Insurance Cost( | (3): <b>22,570</b>           | 0.4254   |  |  |  |
| Taxes Cost(3):  | 101,482                      | 1.9129   |  |  |  |
| Home Office(3)  | <b>48,082</b>                | 0.9063   |  |  |  |
| Replacement(38  | <b>%</b> 4): <b>36,598</b>   | 0.0000   |  |  |  |
| Total FRVS P    | D:                           | 13.3523  |  |  |  |

- (1) 80% Capital (\$5,909,871) amortized at 5.0000% for 20 years Principal & Interest of \$468,030 divided by annual available days (56,575) divided by Occup. Adj. (0.9000) = \$9.1919
- (2) 20% ROE (\$1,477,468) times the ROE factor (0.031560) divided by annual available days (56,575) divided by Occup. Adj. (0.9000) = \$0.9158
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 42,535    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/2003   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 155        | Effective PBS Limitation | 6,592,925 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 35.5913   | 35.5913   | 2.5994                     | 32.9919                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 95.5395<br>53.1338<br>13.6500<br>0.0000<br>0.0000 | 95.5395<br>53.1338<br>13.3523<br>0.0000<br>0.0000 | 6.9778<br>3.8806<br>0.9752 | 88.5617<br>49.2532<br>12.3771 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$14.6229<br>\$8.6851         |  |
| Totals   | 197.9146  | 197.6169  | 14.4330                    | 206.4919                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





185.01

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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 I       | Days       |
|---------------------------------|----------------------------|--------------------------------|-----------------|------------|
| 1350 Sleepy Hill Road           | 01/01/2009-12/31/2009      | Number of Beds: 300            | Superior:       | 0          |
| Lakeland FL 33810               | Days In CR 365             | Maximum: 109,500               | Standard:       | 184        |
| County: Polk[53]                | First Used: <b>2010/07</b> | Max Annualized: 109,500        | Conditional:    | 0          |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient: 82,244          | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>6,992</b>         | Inflatio        | on         |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>58,105</b>        | FY Index:       | 1.19387802 |
| Class at 1/94: South Large [4]  | Medicaid Utilization       | 70.64953%                      | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 75.10868%                      | Cost:           | 1.05611124 |
| Open Date: 1/1/1982             | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b> | Target:         | 1.01620550 |
| Acquired Date: 1/1/1982         | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b> | DC FY Index:    | 1.15950000 |
| Entered Medicaid 1/1/1985       | Low Occupancy Adjustr      | ment Factor: <b>94.69740%</b>  | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 9/4/2003     | Weighted Low Occ Adju      | ustment Factor: 100.00000%     | DC Inflation:   | 1.03277275 |
| Previous Med # <b>269026</b>    |                            |                                |                 |            |
|                                 |                            |                                | PS Target:      | 1.02315072 |

|       | 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             | 15.9100  |     | 178.9806   |
| 3     | Cost Per Diem Inflated                    | 34.9433         | 88.0478             | 47.2399             |          |     |            |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |            |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 34.9433         | 88.0478             | 47.2399             | 15.9100  |     | 186.1410   |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |            |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |            |
| 6     | Prior Semester: Provider Target Base      | 38.1473         |                     | 48.8313             |          |     |            |
| 7     | Provider Target Rate                      | 39.0304         |                     | 49.9618             |          |     |            |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |            |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |            |
| 8     | Cost Based Class Ceilings                 | 49.6383         | 96.2960             | 61.3044             | 13.6500  |     |            |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921         |                     | 55.1439             |          |     |            |
| 10    | Target Rate Class Ceiling                 | 48.5666         |                     | 56.0375             |          |     |            |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |            |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |            |
| 11    | Lesser of 5,7,8,10, 10a                   | 34.9433         | 88.0478             | 47.2399             | 13.6500  |     | 183.8810   |
| 12/13 | Medicaid Adjustment Rate                  |                 | 2.0454              | 1.0974              |          |     |            |
| 14    | Prospective Per Diem 11                   | 34.9433         | 90.0932             | 48.3373             | 13.6500  |     | 187.0238   |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |            |





185.01

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Valencia Hills Health and Rehabilitation Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 11/1/1994  |
|-----------------------|------------|
| Year of Phase-In/ Ful | 1:         |
| RS to Start Calcs:    | 1982/01    |
| Indexed Asset Value   | 10,067,323 |
| FRVS Base Asset:      | 5,789,828  |
| Occup Adj Factor:     | 0.9000     |
| ROE Factor            | 0.029170   |
|                       |            |

| Mortgage Information        |        |          |  |  |
|-----------------------------|--------|----------|--|--|
| Amount: <b>5,625,000.00</b> |        |          |  |  |
| Type: Fixed [2]             |        |          |  |  |
| < 60% of Base:              | False  |          |  |  |
| Interest Rate:              | 9.8800 | <b>%</b> |  |  |
| Chase Rate:                 | 7.7500 | <b>%</b> |  |  |
| Amortization Rate:          | 9.8800 | <b>%</b> |  |  |
| Interest Only:              | False  |          |  |  |
| Yearly Payment: 924,987     |        |          |  |  |

| Calculatio       | Calculation of FRVS Per Diem |          |  |  |  |
|------------------|------------------------------|----------|--|--|--|
| -                | Total Amount                 | Per Diem |  |  |  |
| 80% Capital(1):  | 8,053,858                    | 9.3860   |  |  |  |
| 20% ROE(2):      | 2,013,465                    | 0.5960   |  |  |  |
| Insurance Cost(3 | ): <b>89,809</b>             | 1.0920   |  |  |  |
| Taxes Cost(3):   | 84,896                       | 1.0322   |  |  |  |
| Home Office(3):  | 12,905                       | 0.1569   |  |  |  |
| Replacement(3&   | (4): <b>47,993</b>           | 0.0000   |  |  |  |
| Total FRVS PD    | ):                           | 12.2631  |  |  |  |

- (1) 80% Capital (\$8,053,858) amortized at 9.8800% for 20 years Principal & Interest of \$924,987 divided by annual available days (109,500) divided by Occup. Adj. (0.9000) = \$9.3860
- (2) 20% ROE (\$2,013,465) times the ROE factor (0.029170) divided by annual available days (109,500) 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

| Per Bed Standard De | termination | Used Per Bed Standard:          | 28,500    |  |
|---------------------|-------------|---------------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:                 | 49,593    |  |
| Comparison Bed      | 300         | <b>Effective PBS Limitation</b> | 8,550,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 34.9433   | 34.9433   | 2.5521                     | 32.3912                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 90.0932<br>48.3373<br>13.6500<br>0.0000<br>0.0000 | 90.0932<br>48.3373<br>12.2631<br>0.0000<br>0.0000 | 6.5800<br>3.5303<br>0.8956 | 83.5132<br>44.8070<br>11.3675 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 107.0220  | 105 (2(0  | 12.7700                    | \$4.2455<br>\$8.6851          |  |
| Totals   | 187.0238  | 185.6369  | 13.5580                    | 185.0095                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





161.70

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 D          | ays       | Ratings         | Days       |
|--------------------------------|----------------------------|--------------------|-----------|-----------------|------------|
| 5377 Moncrief Road             | 07/01/2009-06/30/2010      | Number of Beds:    | 120       | Superior:       | 0          |
| Jacksonville FL 32209          | Days In CR 365             | Maximum:           | 43,800    | Standard:       | 184        |
| County: Duval[16]              | First Used: <b>2011/07</b> | Max Annualized:    | 43,800    | Conditional:    | 0          |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient:     | 41,896    | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:          | 2,972     | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid:          | 36,286    | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | :                  | 86.60970% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | ٩                  | 95.65297% | Cost:           | 1.04491168 |
| Open Date: 1/1/1970            | Statewide Low Occupan      | cy Threshold:      | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 1/1/1970        | Medicaid Low Occupand      | cy Threshold:      | 41.94060% | DC FY Index:    | 1.16650000 |
| Entered Medicaid 1/1/1970      | Low Occupancy Adjustr      | ment Factor: 12    | 20.59975% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 11/19/2003  | Weighted Low Occ Adju      | ustment Factor: 10 | 00.00000% | DC Inflation:   | 1.02657523 |
| Previous Med # <b>200786</b>   |                            |                    |           |                 |            |
|                                |                            |                    |           | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |           |           |           |          |     |           |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,517,501 | 2,049,716 | 1,021,556 | 285,571  | 0   | 4,874,344 |
| 1a    | Audit Adjustments                         |           |           |           |          |     |           |
| 2     | Cost Per Diem                             | 41.8206   | 56.4878   | 28.1529   | 7.8700   |     | 134.3313  |
| 3     | Cost Per Diem Inflated                    | 43.6988   | 57.9890   | 29.4173   |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 43.6988   | 57.9890   | 29.4173   | 7.8700   |     | 138.9751  |
| 5a    | Interim Adjustment                        |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 44.0064   |           | 44.2723   |          |     |           |
| 7     | Provider Target Rate                      | 45.0252   |           | 45.2972   |          |     |           |
| 7a    | Interim Adjustment                        |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573   | 95.2206   | 58.5089   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463   |           | 53.4956   |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795   |           | 54.3625   |          |     |           |
| 10a   | New Provider Target Limitation            |           |           |           |          |     |           |
| 10b   | Base for line 10a                         |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 43.6988   | 57.9890   | 29.4173   | 7.8700   |     | 138.9751  |
| 12/13 | Medicaid Adjustment Rate                  |           | 2.3883    | 1.2116    |          |     |           |
| 14    | Prospective Per Diem 11                   | 43.6988   | 60.3773   | 30.6289   | 7.8700   |     | 142.5750  |
| 15    | II 1 1 C . I I I C . I I 1 C . 7/1/2002   |           |           |           |          |     |           |





161.70

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Summer Brook Health Care Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 10/1/1985 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1971/07   |
| Indexed Asset Value   | 3,376,424 |
| FRVS Base Asset:      | 1,522,570 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information |              |          |  |  |  |
|----------------------|--------------|----------|--|--|--|
| Amount: 1,232,000.00 |              |          |  |  |  |
| Type:                | Variable [3] |          |  |  |  |
| < 60% of Base:       | False        |          |  |  |  |
| Interest Rate:       | 6.0000       | <b>%</b> |  |  |  |
| Chase Rate:          | 4.0000       | <b>%</b> |  |  |  |
| Amortization Rate:   | 6.0000       | <b>%</b> |  |  |  |
| Interest Only:       | False        |          |  |  |  |
| Yearly Payment:      | 232,222      |          |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Tota                         | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 2,701,139 | 5.8910   |  |  |  |
| 20% ROE(2):                  | 675,285   | 0.5406   |  |  |  |
| Insurance Cost(3):           | 32,400    | 0.7733   |  |  |  |
| Taxes Cost(3):               | 35,858    | 0.8559   |  |  |  |
| Home Office(3):              | 52,175    | 1.2453   |  |  |  |
| Replacement(3&4):            | 13,432    | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 9.3061   |  |  |  |

- (1) 80% Capital (\$2,701,139) amortized at 6.0000% for 20 years Principal & Interest of \$232,222 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.8910
- (2) 20% ROE (\$675,285) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5406
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |                            |                              |  |  |
|--|--|--|----------------------------|------------------------------|--|--|
| Components   | Cost   | FRVS   | MTA*                       | Final Component              |  |  |
| Operating  | 43.6988  | 43.6988  | 3.1916                     | 40.5072                      |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 60.3773<br>30.6289<br>7.8700<br>0.0000<br>0.0000 | 60.3773<br>30.6289<br>9.3061<br>0.0000<br>0.0000 | 4.4097<br>2.2370<br>0.6797 | 55.9676<br>28.3919<br>8.6264 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |  |                            | \$19.5196<br>\$8.6851        |  |  |
| Totals   | 142.5750   | 144.0111   | 10.5180                    | 161.6978                     |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





184.22

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Hialeah Convalescent Center**

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

| Provider Information           | Cost Report (CR)           | Patient Days         | Ratings Days                      |
|--------------------------------|----------------------------|----------------------|-----------------------------------|
| 190 W. 28th Street             | 04/01/2010-03/31/2011      | Number of Beds: 276  | Superior: 0                       |
| Hialeah FL 33010               | Days In CR 365             | Maximum: 100         | <b>9,740</b> Standard: <b>184</b> |
| County: Dade[13]               | First Used: <b>2011/07</b> | Max Annualized: 100  | Conditional: 0                    |
| Region: South[2] Area: 11      | Last Used: <b>2011/07</b>  | Total Patient: 89    | 7,436 Total: 184                  |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 17         | 7,030 Inflation                   |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: 64         | 1,555 FY Index: 1.22587622        |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 72.180               | 11%   Semester Index: 1.26086800  |
| Operating Ex > 18 months [1]   | Occupancy:                 | 88.779               |                                   |
| Open Date: 2/1/1984            | Statewide Low Occupand     | cy Threshold: 79.314 | 140% Target: 1.01620550           |
|                                |                            |                      |                                   |

| Contr  | ol Private For profit [1]         | Unaudited [3]       | Medicar           | e:           | 17,030   | Inflat          | ion        |
|--------|-----------------------------------|---------------------|-------------------|--------------|----------|-----------------|------------|
| Curre  | nt Class South Large [4]          | Initial CR? False   | Medicai           |              |          | FY Index:       | 1.22587622 |
| Class  | at 1/94: <b>South Large [4]</b>   | Medicaid Utiliza    | ntion             | 72.1         | 8011%    | Semester Index: | 1.26086800 |
| Opera  | ating Ex > 18 months [1]          | Occupancy:          |                   |              | 7903%    | Cost:           | 1.02854430 |
| -      | Date: 2/1/1984                    | Statewide Low (     | Occupancy Thresh  |              | 1440%    | Target:         | 1.01620550 |
| Acqu   | ired Date: 2/1/1984               | Medicaid Low C      | Occupancy Thresh  |              | 4060%    | DC FY Index:    | 1.17650000 |
| Enter  | ed Medicaid <b>2/1/1984</b>       | Low Occupancy       | Adjustment Factor |              | 3305%    | DC Sem Index:   | 1.19750000 |
|        | # Active Date: 9/1/2003           | Weighted Low C      | Occ Adjustment Fa | actor: 100.0 | 0000%    | DC Inflation:   | 1.01784955 |
| Previo | ous Med # <b>207713</b>           |                     |                   |              |          | PS Target:      | 1.02315072 |
|        |                                   |                     | D ( C 1 1 1 )     |              |          | 15 Target.      | 1.02313072 |
|        |                                   |                     | Rate Calculations |              |          |                 |            |
| Item   | Description                       | Operating           | Direct            | InDirect     | Property | ROE             | Totals     |
| 1      | Total Cost                        | 2,253,243           | 5,245,061         | 2,847,333    | 899,2    | 51 0            | 11,244,888 |
| 1a     | Audit Adjustments                 |                     |                   |              |          |                 |            |
| 2      | Cost Per Diem                     | 34.9042             | 81.2495           | 44.1071      | 13.93    | 00              | 174.1908   |
| 3      | Cost Per Diem Inflated            | 35.9005             | 82.6998           | 45.3661      |          |                 |            |
| 4      | Low Occupancy Adjustment          |                     |                   |              |          |                 |            |
| 5      | Occupancy Adjusted/Inflated Per I | Diem <b>35.9005</b> | 82.6998           | 45.3661      | 13.93    | 00              | 177.8964   |
| 5a     | Interim Adjustment                |                     |                   |              |          |                 |            |
| 5b     | Interim Adjusted Per Diem         |                     |                   |              |          |                 |            |

Interim Adjusted Per Diem 40.1320 49.2790 Prior Semester: Provider Target Base 7 41.0611 Provider Target Rate 50.4198 7a Interim Adjustment 7b Interim Adjusted Provider Target Rate 8 97.3713 13.6500 Cost Based Class Ceilings 51.5193 64.0999 9 56.8989 Prior Semester: Class Ceiling Target Base 50.3378 10 51.1535 57.8210 Target Rate Class Ceiling 10a New Provider Target Limitation 10b | Base for line 10a 11 Lesser of 5,7,8,10, 10a 35.9005 82.6998 45.3661 13.6500 177.6164 12/13 1.1320 Medicaid Adjustment Rate 2.0636 14 35.9005 84.7634 46.4981 13.6500 Prospective Per Diem 11 180.8120

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

Provider has submitted Supplemental Schedule.

Inflated Usual & Customary Charge

15





184.22

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Hialeah Convalescent Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 7/1/1991   |
|------------------------|------------|
| Year of Phase-In/ Full | :          |
| RS to Start Calcs:     | 1984/01    |
| Indexed Asset Value    | 11,645,536 |
| FRVS Base Asset:       | 6,410,022  |
| Occup Adj Factor:      | 0.9000     |
| ROE Factor             | 0.026770   |
|                        |            |

| Mortgage Information        |   |  |  |  |  |
|-----------------------------|---|--|--|--|--|
| Amount: <b>6,132,355.00</b> |   |  |  |  |  |
| Fixed [2]                   |   |  |  |  |  |
| False                       |   |  |  |  |  |
| 13.6960                     | <b>%</b>  |  |  |  |  |
| 13.0000                     | <b>%</b>  |  |  |  |  |
| 13.6960                     | <b>%</b>  |  |  |  |  |
| False                       |   |  |  |  |  |
| 1,365,6                     | 606   |  |  |  |  |
|                             | 6,132,355<br>Fixed [2]<br>False<br>13.6960<br>13.0000<br>13.6960<br>False |  |  |  |  |

| Calculation of FRVS Per Diem |                     |          |  |  |  |
|------------------------------|---------------------|----------|--|--|--|
|                              | Total Amount        | Per Diem |  |  |  |
| 80% Capital(1):              | 9,316,429           | 15.0619  |  |  |  |
| 20% ROE(2):                  | 2,329,107           | 0.6877   |  |  |  |
| Insurance Cost(3             | 3): <b>143,604</b>  | 1.6057   |  |  |  |
| Taxes Cost(3):               | 71,216              | 0.7963   |  |  |  |
| Home Office(3):              | . 0                 | 0.0000   |  |  |  |
| Replacement(3&               | (24): <b>65,755</b> | 0.0000   |  |  |  |
| Total FRVS PI                | <b>)</b> :          | 18.1516  |  |  |  |

- (1) 80% Capital (\$9,316,429) amortized at 13.6960% for 20 years Principal & Interest of \$1,365,606 divided by annual available days (100,740) divided by Occup. Adj. (0.9000) = \$15.0619
- (2) 20% ROE (\$2,329,107) times the ROE factor (0.026770) divided by annual available days (100,740) divided by Occup. Adj. (0.9000) = \$0.6877
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |                  | termination | Used Per Bed Standard:   | 28,500    |  |
|--------------------------------|------------------|-------------|--------------------------|-----------|--|
|                                | Comparison Date: | 10/1/1985   | Current RS PBS:          | 49,593    |  |
|                                | Comparison Bed   | 276         | Effective PBS Limitation | 7,866,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                  |  |  |
|--|---|---|----------------------------|----------------------------------|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                                  |  |  |
| Operating  | 35.9005   | 35.9005   | 2.6220                     | 33.2785                          |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 84.7634<br>46.4981<br>13.6500<br>0.0000<br>0.0000 | 84.7634<br>46.4981<br>18.1516<br>0.0000<br>0.0000 | 6.1907<br>3.3960<br>1.3257 | 78.5727<br>43.1021<br>16.8259    |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 180.8120  | 185.3136  | 13.5344                    | \$3.7565<br>\$8.6851<br>184.2208 |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





206.38

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 prof | it [1] CHOW Status based of | on this Cost Report: No Change[1] |
|-------------------------------------|-----------------------------|-----------------------------------|
|                                     |                             |                                   |

| Provider Information                               | Cost Report (CR)           | Patient Days      |           | Ratings Days    |            |
|--|----------------------------|-------------------|-----------|-----------------|------------|
| 2800 SW 41st Street                                | 02/01/2010-01/31/2011      | Number of Beds:   | 120       | Superior:       | 0          |
| Ocala FL 34474                                     | Days In CR 365             | Maximum:          | 43,800    | Standard:       | 184        |
| County: Marion[42]                                 | First Used: <b>2011/07</b> | Max Annualized:   | 43,800    | Conditional:    | 0          |
| Region: North [1] Area: 3                          | Last Used: <b>2011/07</b>  | Total Patient:    | 39,375    | Total:          | 184        |
| Control Private For profit [1]                     | Unaudited [3]              | Medicare:         | 22,279    | Inflati         | ion        |
| Current Class North Large [2]                      | Initial CR? False          | Medicaid:         | 13,330    | FY Index:       | 1.22248089 |
| Class at 1/94: North Large [2]                     | Medicaid Utilization       |                   | 33.85397% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]                       | Occupancy:                 |                   | 89.89726% | Cost:           | 1.03140099 |
| Open Date: 10/1/1998                               | Statewide Low Occupan      | cy Threshold:     | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 10/1/1998                           | Medicaid Low Occupand      | cy Threshold:     | 41.94060% | DC FY Index:    | 1.17483274 |
| Entered Medicaid 10/1/1998                         | Low Occupancy Adjustr      | ment Factor: 1    | 13.34293% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 2/1/2004 Weighted Low Occ Adjus |                            | ustment Factor: 1 | 00.00000% | DC Inflation:   |            |
| Previous Med # <b>253154</b>                       |                            |                   |           |                 | 1.01929403 |
|  |                            |                   |           | PS Target:      | 1.02315072 |
| Rate Calculations                                  |                            |                   |           |                 |            |

|      |           | <br>- u1 • u1 u1 u1 o11 |
|------|-----------|-------------------------|
| tion | Operating | Direct                  |

| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| 1     | Total Cost                                | 614,158          | 1,161,492           | 753,308             | 348,979  | 0   | 2,877,937 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 46.0734          | 87.1337             | 56.5122             | 26.1800  |     | 215.8993  |
| 3     | Cost Per Diem Inflated                    | 47.5202          | 88.8149             | 58.2867             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 47.5202          | 88.8149             | 58.2867             | 26.1800  |     | 220.8018  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 44.9644          |                     | 51.2462             |          |     |           |
| 7     | Provider Target Rate                      | 46.0054          |                     | 52.4326             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 45.9795          | 88.8149             | 52.4326             | 13.6500  |     | 200.8770  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 45.9795          | 88.8149             | 52.4326             | 13.6500  |     | 200.8770  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





206.38

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Life Care Center of Ocala**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1998 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1998/07   |
| Indexed Asset Value  | 5,682,146 |
| FRVS Base Asset:     | 4,545,840 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027080  |
|                      |           |
|                      |           |

| Mortgage Information |        |          |  |  |
|----------------------|--------|----------|--|--|
| Amount: 7,929,850.00 |        |          |  |  |
| Type: Fixed [2]      |        |          |  |  |
| < 60% of Base:       | False  |          |  |  |
| Interest Rate:       | 8.5000 | <b>%</b> |  |  |
| Chase Rate:          | 8.5000 | <b>%</b> |  |  |
| Amortization Rate:   | 8.5000 | <b>%</b> |  |  |
| Interest Only:       | False  |          |  |  |
| Yearly Payment:      | 473,3  | 886      |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |  |
|------------------------------|-----------|----------|--|--|--|--|
| Tot                          | al Amount | Per Diem |  |  |  |  |
| 80% Capital(1):              | 4,545,717 | 12.0088  |  |  |  |  |
| 20% ROE(2):                  | 1,136,429 | 0.7807   |  |  |  |  |
| Insurance Cost(3):           | 34,214    | 0.8689   |  |  |  |  |
| Taxes Cost(3):               | 54,843    | 1.3928   |  |  |  |  |
| Home Office(3):              | 45,212    | 1.1482   |  |  |  |  |
| Replacement(3&4):            | 136,293   | 0.0000   |  |  |  |  |
| Total FRVS PD:               |           | 16.1994  |  |  |  |  |

- (1) 80% Capital (\$4,545,717) amortized at 8.5000% for 20 years Principal & Interest of \$473,386 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.0088
- (2) 20% ROE (\$1,136,429) times the ROE factor (0.027080) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7807
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard: 37      | 7,882 |
|----------------------|------------|--------------------------------|-------|
| Comparison Date:     | 1/1/1998   | Current RS PBS: 49             | ,593  |
| Comparison Bed       | 120        | Effective PBS Limitation 4,545 | ,840  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |  |  |
| Operating  | 45.9795   | 45.9795   | 3.3581                     | 42.6214                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 88.8149<br>52.4326<br>13.6500<br>0.0000<br>0.0000 | 88.8149<br>52.4326<br>16.1994<br>0.0000<br>0.0000 | 6.4866<br>3.8294<br>1.1831 | 82.3283<br>48.6032<br>15.0163 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$9.1222<br>\$8.6851          |  |  |  |
| Totals   | 200.8770  | 203.4264  | 14.8572                    | 206.3765                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





218.79

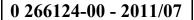
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Oasis 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                        |
|--------------------------------|----------------------------|--------------------------------|-------------------------------------|
| 1201 12th Avenue South         | 04/01/2009-03/31/2010      | Number of Beds: 120            | Superior: 0                         |
| Lake Worth FL 33460            | Days In CR 365             | Maximum: 43,8                  | 00 Standard: 184                    |
| County: Palm Beach[50]         | First Used: <b>2010/07</b> | Max Annualized: 43,8           |                                     |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient: 31,8            | 55 Total: 184                       |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 3,8                  | 30 Inflation                        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: 23,5                 | 16 FY Index: 1.19877414             |
| Class at 1/94: South Large [4] | Medicaid Utilization       | <b>73.8220</b> 1               | % Semester Index: <b>1.26086800</b> |
| Operating Ex > 18 months [1]   | Occupancy:                 | <b>72.7283</b> 1               |                                     |
| Open Date: 6/1/1986            | Statewide Low Occupan      | cy Threshold: <b>79.31440</b>  | 7% Target: 1.01620550               |
| Acquired Date: 6/1/1986        | Medicaid Low Occupan       | cy Threshold: <b>41.9406</b> 0 | 0% DC FY Index: 1.16300000          |
| Entered Medicaid 6/1/1986      | Low Occupancy Adjusti      | ment Factor: 91.69623          | DC Sem Index: 1.19750000            |
| Med # Active Date: 9/1/2003    | Weighted Low Occ Adju      | ustment Factor: 100.0000       | 1%                                  |
| Previous Med # <b>209279</b>   |                            |                                | 1002 00 100                         |
|                                |                            |                                | PS Target: 1.02315072               |

|       | 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             | 23.7100  |     | 212.0805  |
| 3     | Cost Per Diem Inflated                    | 50.9203         | 85.4210             | 59.9503             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 50.9203         | 85.4210             | 59.9503             | 23.7100  |     | 220.0016  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 53.5678         |                     | 47.9568             |          |     |           |
| 7     | Provider Target Rate                      | 54.8079         |                     | 49.0670             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193         | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378         |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535         |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 50.9203         | 85.4210             | 49.0670             | 13.6500  |     | 199.0583  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 2.2893              | 1.3150              |          |     |           |
| 14    | Prospective Per Diem 11                   | 50.9203         | 87.7103             | 50.3820             | 13.6500  |     | 202.6626  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





218.79

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Oasis Health and Rehabilitation Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/2002 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1986/01   |
| Indexed Asset Value  | 5,309,100 |
| FRVS Base Asset:     | 3,092,950 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.030830  |
|                      |           |

| Mortgage Information |             |          |  |  |
|----------------------|-------------|----------|--|--|
| Amount:              | 2,500,000   | 0.00     |  |  |
| Type:                | Variable [3 | 1        |  |  |
| < 60% of Base:       | False       |          |  |  |
| Interest Rate:       | 8.0000      | <b>%</b> |  |  |
| Chase Rate:          | 8.5000      | <b>%</b> |  |  |
| Amortization Rate:   | 8.0000      | <b>%</b> |  |  |
| Interest Only:       | False       |          |  |  |
| Yearly Payment:      | 426,3       | 311      |  |  |

| Calculation of FRVS Per Diem |                   |          |  |  |
|------------------------------|-------------------|----------|--|--|
|                              | Total Amount      | Per Diem |  |  |
| 80% Capital(1):              | 4,247,280         | 10.8146  |  |  |
| 20% ROE(2):                  | 1,061,820         | 0.8304   |  |  |
| Insurance Cost(              | 3): <b>78,781</b> | 2.4731   |  |  |
| Taxes Cost(3):               | 114,153           | 3.5835   |  |  |
| Home Office(3)               | : 0               | 0.0000   |  |  |
| Replacement(38               | <b>43,657</b>     | 0.0000   |  |  |
| Total FRVS PI                | D:                | 17.7016  |  |  |

- (1) 80% Capital (\$4,247,280) amortized at 8.0000% for 20 years Principal & Interest of \$426,311 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.8146
- (2) 20% ROE (\$1,061,820) times the ROE factor (0.030830) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8304
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,737    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1986   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 3,448,440 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |   |                            |                               |  |  |  |  |
| Operating  | 50.9203   | 50.9203   | 3.7190                     | 47.2013                       |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 87.7103<br>50.3820<br>13.6500<br>0.0000<br>0.0000 | 87.7103<br>50.3820<br>17.7016<br>0.0000<br>0.0000 | 6.4059<br>3.6797<br>1.2928 | 81.3044<br>46.7023<br>16.4088 |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 202 ((2)  | 207 71 12   | 17.0071                    | \$18.4839<br>\$8.6851         |  |  |  |  |
| Totals   | 202.6626  | 206.7142  | 15.0974                    | 218.7858                      |  |  |  |  |

| *Medicaid | Trend | Ad | justment | : |
|-----------|-------|----|----------|---|
|-----------|-------|----|----------|---|





172.94

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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 I         | Days       | Ratings         | Days       |
|--------------------------------|----------------------------|-------------------|------------|-----------------|------------|
| 4325 Southpoint Boulevard      | 01/01/2009-12/31/2009      | Number of Beds:   | 120        | Superior:       | 0          |
| Jacksonville FL 32216          | Days In CR 365             | Maximum:          | 43,800     | Standard:       | 184        |
| County: Duval[16]              | First Used: <b>2011/01</b> | Max Annualized:   | 43,800     | Conditional:    |            |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient:    | 42,705     | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:         | 9,944      | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid:         | 23,939     | FY Index:       | 1.19387802 |
| Class at 1/94: North Large [2] | Medicaid Utilization       |                   | 56.05667%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 |                   | 97.50000%  | Cost:           | 1.05611124 |
| Open Date: 1/8/2004            | Statewide Low Occupan      | cy Threshold:     | 79.31440%  | Target:         | 1.01620550 |
| Acquired Date: 1/8/2004        | Medicaid Low Occupan       | cy Threshold:     | 41.94060%  | DC FY Index:    | 1.15950000 |
| Entered Medicaid 2/20/2004     | Low Occupancy Adjusti      | ment Factor: 1    | 122.92850% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 2/20/2004   | Weighted Low Occ Adju      | ustment Factor: 1 | 100.00000% | DC Inflation:   | 1.03277275 |
| Previous Med #                 |                            |                   |            |                 |            |
|                                |                            |                   |            | PS Target:      | 1.02315072 |

|       | •   | ]               | Rate Calculations   |                    | ·        |     |           |
|-------|---|-----------------|---------------------|--------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect           | Property | ROE | Totals    |
| 1     | Total Cost                                | 741,115         | 1,680,866           | 862,509            | 742,827  | 0   | 4,027,317 |
| 1a    | Audit Adjustments                         |                 |                     |                    |          |     |           |
| 2     | Cost Per Diem                             | 30.9585         | 70.2145             | 36.0294            | 31.0300  |     | 168.2324  |
| 3     | Cost Per Diem Inflated                    | 32.6956         | 72.5156             | 38.0511            |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                    |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 32.6956         | 72.5156             | 38.0511            | 31.0300  |     | 174.2923  |
| 5a    | Interim Adjustment                        |                 |                     |                    |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                    |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 36.1628         |                     | 44.2723            |          |     |           |
| 7     | Provider Target Rate                      | 37.0000         |                     | 45.2972            |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                    |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                    |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573         | 95.2206             | 58.5089            | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463         |                     | 53.4956            |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795         |                     | 54.3625            |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                    |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                    |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 32.6956         | 72.5156             | 38.0511            | 13.6500  |     | 156.9123  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 0.4941              | 0.2593             |          |     |           |
| 14    | Prospective Per Diem 11                   | 32.6956         | 73.0097             | 38.3104            | 13.6500  |     | 157.6657  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | t applied after 7/ | 1/2002   |     |           |





172.94

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| •    | 41   | • 4    |  |
|------|------|--------|--|
| SOII | thna | nnt    | Terrace                                  |
|      |      | ,,,,,, | 1 (11 11 11 11 11 11 11 11 11 11 11 11 1 |

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 2/20/2004 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 2004/01   |
| Indexed Asset Value  | 5,452,755 |
| FRVS Base Asset:     | 5,163,720 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029170  |
|                      |           |

| Mortgage In:         | formation    |          |  |
|----------------------|--------------|----------|--|
| Amount: 7,500,000.00 |              |          |  |
| Type:                | Variable [3] |          |  |
| < 60% of Base:       | False        |          |  |
| Interest Rate:       | 8.1900       | <b>%</b> |  |
| Chase Rate:          | 5.2500       | <b>%</b> |  |
| Amortization Rate:   | 7.2500       | <b>%</b> |  |
| Interest Only:       | False        |          |  |
| Yearly Payment:      | 413,7        | 34       |  |

| Calculation      | Calculation of FRVS Per Diem |          |  |  |  |
|------------------|------------------------------|----------|--|--|--|
| ,                | Total Amount                 | Per Diem |  |  |  |
| 80% Capital(1):  | 4,362,204                    | 10.4955  |  |  |  |
| 20% ROE(2):      | 1,090,551                    | 0.8070   |  |  |  |
| Insurance Cost(3 | 3): <b>47,329</b>            | 1.1083   |  |  |  |
| Taxes Cost(3):   | 128,145                      | 3.0007   |  |  |  |
| Home Office(3):  | 16,274                       | 0.3811   |  |  |  |
| Replacement(3&   | (4): <b>27,407</b>           | 0.0000   |  |  |  |
| Total FRVS PD    | ):                           | 15.7926  |  |  |  |

- (1) 80% Capital (\$4,362,204) amortized at 7.2500% for 20 years Principal & Interest of \$413,734 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.4955
- (2) 20% ROE (\$1,090,551) times the ROE factor (0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8070
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| ſ | Per Bed Standard Det | termination | Used Per Bed Standard:   | 43,031    |  |
|---|----------------------|-------------|--------------------------|-----------|--|
|   | Comparison Date:     | 7/1/2003    | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed       | 120         | Effective PBS Limitation | 5,163,720 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |
|--|---|---|----------------------------|-----------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |
| Operating  | 32.6956   | 32.6956   | 2.3879                     | 30.3077                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 73.0097<br>38.3104<br>13.6500<br>0.0000<br>0.0000 | 73.0097<br>38.3104<br>15.7926<br>0.0000<br>0.0000 | 5.3323<br>2.7980<br>1.1534 | 67.6774<br>35.5124<br>14.6392     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 157.6657  | 159.8083  | 11.6716                    | \$16.1178<br>\$8.6851<br>172.9396 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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# Florida Agency For Health Care Administration

152.72

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Whispering Oaks

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership. I Tivate Non-110 | one [o] Cho w Status basea | on this Cost Report. No Change | 1-1                        |            |  |
|-------------------------------------|----------------------------|--------------------------------|----------------------------|------------|--|
| Provider Information                | Cost Report (CR)           | Patient Days                   | Ratings                    | Days       |  |
| 1514 Chelsea St                     | 01/01/2010-12/31/2010      | Number of Beds: 240            | Superior:                  | 0          |  |
| Tampa FL 33610                      | Days In CR 365             | Maximum: <b>87,600</b>         | Standard:                  | 184        |  |
| County: Hillsborough[29]            | First Used: <b>2011/07</b> | Max Annualized: 87,600         | Conditional:               | 0          |  |
| Region: Central[3] Area: 6          | Last Used: <b>2011/07</b>  | Total Patient: 77,027          | Total:                     | 184        |  |
| Control Private Non-Profit [3]      | Unaudited [3]              | Medicare: <b>4,484</b>         | Inflat                     | ion        |  |
| Current Class Central Large [6]     | Initial CR? False          | Medicaid: <b>66,923</b>        | FY Index:                  | 1.22078676 |  |
| Class at 1/94: North Large [2]      | Medicaid Utilization       | 86.88252%                      | Semester Index:            | 1.26086800 |  |
| Operating Ex > 18 months [1]        | Occupancy:                 | 87.93036%                      | Cost:                      | 1.03283230 |  |
| Open Date: 6/1/1982                 | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b> |                            | 1.01620550 |  |
| Acquired Date: 6/1/1982             | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b> | DC FY Index:               | 1.17400000 |  |
| Entered Medicaid 6/1/1982           | Low Occupancy Adjustr      | ment Factor: 110.86305%        | DC F1 Index. DC Sem Index: | 1.19750000 |  |
| Med # Active Date: 5/7/2003         | Weighted Low Occ Adju      | ustment Factor: 100.0000%      |                            |            |  |
| Previous Med # 211125               |                            |                                | DC Inflation:              | 1.02001704 |  |
|                                     |                            |                                | PS Target:                 | 1.02315072 |  |
| Rate Calculations                   |                            |                                |                            |            |  |

|      |                          |           | Rate Calculations |           |                |     |              |
|------|--------------------------|-----------|-------------------|-----------|----------------|-----|--------------|
| Item | Description              | Operating | Direct            | InDirect  | Property       | ROE | Totals       |
| 1    | Total Cost               | 1,790,912 | 4,826,862         | 2,346,665 | 831,184        | 0   | 9,795,623    |
| 1a   | Audit Adjustments        |           |                   |           |                |     |              |
| 2    | Cost Per Diem            | 26.7608   | 72.1256           | 35.0651   | 12.4200        |     | 146.3715     |
| 3    | Cost Per Diem Inflated   | 27.6394   | 73.5693           | 36.2164   |                |     |              |
| 4    | Low Occupancy Adjustment |           |                   |           |                |     |              |
| _    |                          |           |                   |           | 4. 4. 4. 6. 6. |     | 4 40 0 4 7 4 |

| 5        | Occupancy Adjusted/Inflated Per Diem                         | 27.6394                   | 73.5693 | 36.2164                   | 12.4200 | 149.8451 |
|----------|--|---------------------------|---------|---------------------------|---------|----------|
| 5a       | Interim Adjustment   |                           |         |                           |         |          |
| 5b       | Interim Adjusted Per Diem                                    |                           |         |                           |         |          |
| 6<br>7   | Prior Semester: Provider Target Base<br>Provider Target Rate | 38.1474<br><b>39.0305</b> |         | 46.1145<br><b>47.1821</b> |         |          |
| 7a<br>7b | Interim Adjustment Interim Adjusted Provider Target Rate     |                           |         |                           |         |          |
| 8        | Cost Based Class Ceilings                                    | 49.6383                   | 96.2960 | 61.3044                   | 13.6500 |          |
| 9        | Prior Semester: Class Ceiling Target Base                    | 47.7921                   |         | 55.1439                   |         |          |
| 10       | Target Rate Class Ceiling                                    | 48.5666                   |         | 56.0375                   |         |          |
| 10a      | New Provider Target Limitation                               |                           |         |                           |         |          |
| 10b      | Dogo for line 100  |                           |         |                           |         |          |

10b Base for line 10a 11 Lesser of 5,7,8,10, 10a 27.6394 73.5693 36.2164 12.4200 149.8451 12/13 3.0526 1.5027 Medicaid Adjustment Rate 14 27.6394 76.6219 37.7191 12.4200 154.4004 Prospective Per Diem 11 Usual and Customary Limitations not applied after 7/1/2002 15 Inflated Usual & Customary Charge





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

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|       |      |        |          |

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 2/1/1989  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1982/01   |
| Indexed Asset Value   | 6,818,565 |
| FRVS Base Asset:      | 3,774,478 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027600  |
|                       |           |

| Mortgage Information |           |          |  |  |
|----------------------|-----------|----------|--|--|
| Amount: 9,880,000.00 |           |          |  |  |
| Type:                | Fixed [2] |          |  |  |
| < 60% of Base:       | False     |          |  |  |
| Interest Rate:       | 7.9632    | <b>%</b> |  |  |
| Chase Rate:          | 4.2500    | <b>%</b> |  |  |
| Amortization Rate:   | 7.2500    | <b>%</b> |  |  |
| Interest Only:       | False     |          |  |  |
| Yearly Payment:      | 517,366   |          |  |  |

| Calculation of FRVS Per Diem |                     |          |  |  |
|------------------------------|---------------------|----------|--|--|
|                              | Total Amount        | Per Diem |  |  |
| 80% Capital(1):              | 5,454,852           | 6.5622   |  |  |
| 20% ROE(2):                  | 1,363,713           | 0.4774   |  |  |
| Insurance Cost(3             | 3): <b>125,650</b>  | 1.6312   |  |  |
| Taxes Cost(3):               | 1,076               | 0.0140   |  |  |
| Home Office(3):              | . 0                 | 0.0000   |  |  |
| Replacement(3&               | (24): <b>89,136</b> | 0.0000   |  |  |
| Total FRVS PI                | ):                  | 8.6848   |  |  |

- (1) 80% Capital (\$5,454,852) amortized at 7.2500% for 20 years Principal & Interest of \$517,366 divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$6.5622
- (2) 20% ROE (\$1,363,713) times the ROE factor (0.027600) divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$0.4774
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Ì | Per Bed Standard Det | termination | Used Per Bed Standard:          | 28,500    |  |
|---|----------------------|-------------|---------------------------------|-----------|--|
| - | Comparison Date:     | 10/1/1985   | Current RS PBS:                 | 49,593    |  |
|   | Comparison Bed       | 240         | <b>Effective PBS Limitation</b> | 6,840,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |  |  |
|--|---|--|----------------------------|------------------------------|--|--|
| Components Cost FRVS MTA* Final Component                          |   |  |                            |                              |  |  |
| Operating  | 27.6394   | 27.6394  | 2.0187                     | 25.6207                      |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 76.6219<br>37.7191<br>12.4200<br>0.0000<br>0.0000 | 76.6219<br>37.7191<br>8.6848<br>0.0000<br>0.0000 | 5.5961<br>2.7548<br>0.6343 | 71.0258<br>34.9643<br>8.0505 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 454 4004  |  |                            | \$4.3699<br>\$8.6851         |  |  |
| Totals   | 154.4004  | 150.6652   | 11.0039                    | 152.7163                     |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





210.23

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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 I         | Days       | Ratings         | Days       |
|---------------------------------|----------------------------|-------------------|------------|-----------------|------------|
| 1255 Pasadena Avenue S.         | 01/01/2010-12/31/2010      | Number of Beds:   | 109        | Superior:       | 0          |
| St. Petersburg FL 33707         | Days In CR 365             | Maximum:          | 39,785     | Standard:       | 184        |
| County: Pinellas[52]            | First Used: <b>2011/07</b> | Max Annualized:   | 39,785     | Conditional:    |            |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient:    | 36,301     | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare:         | 14,289     | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid:         | 12,954     | FY Index:       | 1.22078676 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       |                   | 35.68497%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 |                   | 91.24293%  | Cost:           | 1.03283230 |
| Open Date: 8/1/1974             | Statewide Low Occupar      | ncy Threshold:    | 79.31440%  | Target:         | 1.01620550 |
| Acquired Date: 7/1/1987         | Medicaid Low Occupan       | cy Threshold:     | 41.94060%  | DC FY Index:    | 1.17400000 |
| Entered Medicaid 7/1/1987       | Low Occupancy Adjusts      | ment Factor: 1    | 115.03955% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2004     | Weighted Low Occ Adj       | ustment Factor: 1 | 100.00000% | DC Inflation:   | 1.02001704 |
| Previous Med # <b>213217</b>    |                            |                   |            |                 |            |
|                                 |                            |                   |            | PS Target:      | 1.02315072 |

|       |   | R                | ate Calculations    |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 583,779          | 1,217,532           | 856,362             | 251,437  | 0   | 2,909,110 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 45.0655          | 93.9889             | 66.1079             | 19.4100  |     | 224.5723  |
| 3     | Cost Per Diem Inflated                    | 46.5451          | 95.8703             | 68.2784             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 46.5451          | 95.8703             | 68.2784             | 19.4100  |     | 230.1038  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 42.6383          |                     | 56.3747             |          |     |           |
| 7     | Provider Target Rate                      | 43.6254          |                     | 57.6798             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 43.6254          | 95.8703             | 56.0375             | 13.6500  |     | 209.1832  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 43.6254          | 95.8703             | 56.0375             | 13.6500  |     | 209.1832  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | nary Limitations no | t applied after 7/2 | 1/2002   |     |           |





210.23

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### The Springs At Boca Ciega Bay

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 7/1/1987  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1987/07   |
| Indexed Asset Value   | 2,531,466 |
| FRVS Base Asset:      | 1,963,200 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027600  |
|                       |           |

| Mortgage Information |          |          |  |  |
|----------------------|----------|----------|--|--|
| Amount:              |          | 0.00     |  |  |
| Type:                | None [1] |          |  |  |
| < 60% of Base:       | True     |          |  |  |
| Interest Rate:       | 8.5000   | <b>%</b> |  |  |
| Chase Rate:          | 8.5000   | <b>%</b> |  |  |
| Amortization Rate:   | 8.5000   | <b>%</b> |  |  |
| Interest Only:       | True     |          |  |  |
| Yearly Payment:      | 170,594  |          |  |  |

| Calculation of FRVS Per Diem |                   |          |  |  |
|------------------------------|-------------------|----------|--|--|
| Τ                            | Total Amount      | Per Diem |  |  |
| 80% Capital(1):              | 2,025,173         | 4.7643   |  |  |
| 20% ROE(2):                  | 506,293           | 0.3903   |  |  |
| Insurance Cost(3)            | ): 56,959         | 1.5691   |  |  |
| Taxes Cost(3):               | 45,614            | 1.2565   |  |  |
| Home Office(3):              | 6,055             | 0.1668   |  |  |
| Replacement(3&4              | 4): <b>47,224</b> | 0.0000   |  |  |
| Total FRVS PD                | •                 | 8.1470   |  |  |

- (1) 80% Capital (\$2,025,173) amortized at 8.5000% for 20 years Interest of \$170,594 divided by annual available days (39,785) divided by Occup. Adj. (0.9000) = \$4.7643
- (2) 20% ROE (\$506,293) times the ROE factor (0.027600) divided by annual available days (39,785) divided by Occup. Adj. (0.9000) = \$0.3903
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Der | termination | Used Per Bed Standard:   | 13,088    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1974    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 150         | Effective PBS Limitation | 1,963,200 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                                   |  |
|--|---|--|----------------------------|-----------------------------------|--|
| Components   | Cost  | FRVS   | MTA*                       | Final Component                   |  |
| Operating  | 43.6254   | 43.6254  | 3.1862                     | 40.4392                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 95.8703<br>56.0375<br>13.6500<br>0.0000<br>0.0000 | 95.8703<br>56.0375<br>8.1470<br>0.0000<br>0.0000 | 7.0019<br>4.0927<br>0.5950 | 88.8684<br>51.9448<br>7.5520      |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 209,1832  | 203.6802   | 14.8758                    | \$12.7399<br>\$8.6851<br>210.2294 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





182.71

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **The Nursing Center At Mercy**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership | p: Private For pro | ofit [1] CHOW | ' Status based on | ı this Cost Report: No Change[1 | ij |
|-------------------|--------------------|---------------|-------------------|---------------------------------|----|
|                   |                    |               |                   |                                 |    |

| Provider Information           | Cost Report (CR)                   | Patient Day         | ys       | Ratings Days    |            |
|--------------------------------|------------------------------------|---------------------|----------|-----------------|------------|
| 3671 South Miami Avenue        | 01/01/2009-12/31/2009              | Number of Beds:     | 120      | Superior:       | 0          |
| Miami FL 33133                 | Days In CR 365                     | Maximum:            | 43,800   | Standard:       | 184        |
| County: Dade[13]               | First Used: <b>2011/01</b>         | Max Annualized:     | 43,800   | Conditional:    | 0          |
| Region: South[2] Area: 11      | Last Used: <b>2011/07</b>          | Total Patient:      | 42,600   | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]                      | Medicare:           | 30,637   | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False                  | Medicaid:           | 4,964    | FY Index:       | 1.19387802 |
| Class at 1/94: South Large [4] | Medicaid Utilization               | 13                  | 1.65258% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                         | 9'                  | 7.26027% | Cost:           | 1.05611124 |
| Open Date: 12/6/1994           | Statewide Low Occupancy Threshold: |                     | 9.31440% | Target:         | 1.01620550 |
| Acquired Date: 12/4/1994       | Medicaid Low Occupand              | cy Threshold: 4     | 1.94060% | DC FY Index:    | 1.15950000 |
| Entered Medicaid 12/4/1994     | Low Occupancy Adjustr              | ment Factor: 122    | 2.62625% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 3/1/2003    | Weighted Low Occ Adju              | ustment Factor: 100 | 0.00000% | DC Inflation:   | 1.03277275 |
| Previous Med # <b>211494</b>   |                                    |                     |          |                 |            |
|                                |                                    |                     |          | PS Target:      | 1.02315072 |
| Rate Calculations              |                                    |                     |          |                 |            |

| Rate | Ca. | lcu  | lat | ions  |
|------|-----|------|-----|-------|
| Rate | Cal | icu. | ıaı | 10113 |

|       |   | 11               | tate Calculations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 185,195          | 330,239             | 306,193             | 208,687  | 0   | 1,030,314 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 37.3076          | 66.5268             | 61.6827             | 42.0401  |     | 207.5572  |
| 3     | Cost Per Diem Inflated                    | 39.4010          | 68.7071             | 65.1438             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 39.4010          | 68.7071             | 65.1438             | 42.0401  |     | 215.2920  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 43.4855          |                     | 62.8241             |          |     |           |
| 7     | Provider Target Rate                      | 44.4922          |                     | 64.2785             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 39.4010          | 68.7071             | 57.8210             | 13.6500  |     | 179.5791  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 39.4010          | 68.7071             | 57.8210             | 13.6500  |     | 179.5791  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





182.71

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **The Nursing Center At Mercy**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 12/4/1994 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1994/07   |
| Indexed Asset Value   | 4,892,367 |
| FRVS Base Asset:      | 4,058,400 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.029170  |
|                       |           |

| Mortgage Information |              |  |  |  |
|----------------------|--------------|--|--|--|
| Mortgage III.        | IOIIIIatioii |  |  |  |
| Amount:              | 6,640,000.00 |  |  |  |
| Type:                | Variable [3] |  |  |  |
| < 60% of Base:       | False        |  |  |  |
| Interest Rate:       | 8.1900 %     |  |  |  |
| Chase Rate:          | 5.2500 %     |  |  |  |
| Amortization Rate:   | 7.2500 %     |  |  |  |
| Interest Only:       | False        |  |  |  |
| Yearly Payment:      | 371,214      |  |  |  |

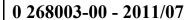
| Calculation of FRVS Per Diem |                    |          |  |
|------------------------------|--------------------|----------|--|
|                              | Total Amount       | Per Diem |  |
| 80% Capital(1):              | 3,913,894          | 9.4169   |  |
| 20% ROE(2):                  | 978,473            | 0.7241   |  |
| Insurance Cost(3             | ): <b>74,185</b>   | 1.7414   |  |
| Taxes Cost(3):               | 145,995            | 3.4271   |  |
| Home Office(3):              | 5,609              | 0.1317   |  |
| Replacement(3&               | 4): <b>234,148</b> | 0.0000   |  |
| Total FRVS PD                | ):                 | 15.4412  |  |

- (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 (0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7241
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standar | d Determination | Used Per Bed Standard:   | 33,820    |  |
|-----------------|-----------------|--------------------------|-----------|--|
| Comparison Date | 1/1/1994        | Current RS PBS:          | 49,593    |  |
| Comparison Bed  | 120             | Effective PBS Limitation | 4,058,400 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                  |  |
|--|---|---|----------------------------|----------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                  |  |
| Operating  | 39.4010   | 39.4010   | 2.8777                     | 36.5233                          |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 68.7071<br>57.8210<br>13.6500<br>0.0000<br>0.0000 | 68.7071<br>57.8210<br>15.4412<br>0.0000<br>0.0000 | 5.0180<br>4.2230<br>1.1278 | 63.6891<br>53.5980<br>14.3134    |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 179.5791  | 181.3703  | 13.2465                    | \$5.9001<br>\$8.6851<br>182.7090 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





186.83

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Lanier Manor

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Provider Information   | Cost Report (CR)   | Patient Days   | Ratings I   | Days   |
|--|--|--|---|--|
| 12740 Lanier Road Jacksonville FL 32226 County: Duval[16] Region: North [1] Area: 4 Control Private For profit [1]   | 08/01/2009-07/31/2010 Days In CR 365 First Used: 2011/01 Last Used: 2011/07 Unaudited [3]  | Number of Beds:       120         Maximum:       43,800         Max Annualized:       43,800         Total Patient:       41,711         Medicare:       5,357 | Superior: Standard: Conditional: Total: Inflation | 0<br>184<br>0<br>184   |
| Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/1/1984 Acquired Date: 7/1/1984 Entered Medicaid 8/15/1984 Med # Active Date: 9/1/2003 Previous Med # 228893 | Initial CR? False  Medicaid Utilization Occupancy: Statewide Low Occupan Medicaid Low Occupan Low Occupancy Adjusts Weighted Low Occ Adjusts | cy Threshold: 41.94060% ment Factor: 120.06721%  | Cost: Target: DC FY Index: DC Sem Index:          | 1.20943572<br>1.26086800<br>1.04252585<br>1.01620550<br>1.16783181<br>1.19750000<br>1.02540451<br>1.02315072 |

| Rate Calculations | Ra | ite ( | Cal | cul | lati | ons |
|-------------------|----|-------|-----|-----|------|-----|
|-------------------|----|-------|-----|-----|------|-----|

|       |   |                  | tate Calculations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,146,888        | 2,389,510           | 1,336,915           | 464,965  | 0   | 5,338,278 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 35.0999          | 73.1296             | 40.9155             | 14.2300  |     | 163.3750  |
| 3     | Cost Per Diem Inflated                    | 36.5926          | 74.9874             | 42.6555             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 36.5926          | 74.9874             | 42.6555             | 14.2300  |     | 168.4655  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 36.1628          |                     | 44.2723             |          |     |           |
| 7     | Provider Target Rate                      | 37.0000          |                     | 45.2972             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 36.5926          | 74.9874             | 42.6555             | 13.6500  |     | 167.8855  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.3905              | 1.3598              |          |     |           |
| 14    | Prospective Per Diem 11                   | 36.5926          | 77.3779             | 44.0153             | 13.6500  |     | 171.6358  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





186.83

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| T .     | <b>3</b> # |
|---------|------------|
| aniar   | Manar      |
| Lallici | Manor      |
|         |            |

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 8/1/2001  |
|------------------------|-----------|
| Year of Phase-In/ Full |           |
| RS to Start Calcs:     | 1984/07   |
| Indexed Asset Value    | 4,662,371 |
| FRVS Base Asset:       | 623,247   |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031040  |
|                        |           |

| Mortgage Information      |           |          |  |  |  |  |
|---------------------------|-----------|----------|--|--|--|--|
| Amount: <b>560,000.</b> 0 |           |          |  |  |  |  |
| Type:                     | Fixed [2] |          |  |  |  |  |
| < 60% of Base:            | False     |          |  |  |  |  |
| Interest Rate:            | 10.0000   | <b>%</b> |  |  |  |  |
| Chase Rate:               | 13.0000   | <b>%</b> |  |  |  |  |
| Amortization Rate:        | 10.0000   | <b>%</b> |  |  |  |  |
| Interest Only:            | False     |          |  |  |  |  |
| Yearly Payment:           | 431,9     | 932      |  |  |  |  |

| a to to the American mi |                   |           |  |  |  |  |
|-------------------------|-------------------|-----------|--|--|--|--|
| Calculation             | n of FRVS Per     | Diem Diem |  |  |  |  |
| Т                       | otal Amount       | Per Diem  |  |  |  |  |
| 80% Capital(1):         | 3,729,897         | 10.9572   |  |  |  |  |
| 20% ROE(2):             | 932,474           | 0.7342    |  |  |  |  |
| Insurance Cost(3)       | 58,817            | 1.4101    |  |  |  |  |
| Taxes Cost(3):          | 56,055            | 1.3439    |  |  |  |  |
| Home Office(3):         | 0                 | 0.0000    |  |  |  |  |
| Replacement(3&4         | 4): <b>60,758</b> | 0.0000    |  |  |  |  |
| Total FRVS PD           | •                 | 14.4454   |  |  |  |  |

- (1) 80% Capital (\$3,729,897) amortized at 10.0000% for 20 years Principal & Interest of \$431,932 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.9572
- (2) 20% ROE (\$932,474) times the ROE factor (0.031040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7342
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 55          | Effective PBS Limitation | 1,567,500 |  |

|  | Comparison of Re                                  | imbursement u                                     | nder Cost vs.              | FRVS                          |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 36.5926   | 36.5926   | 2.6726                     | 33.9200                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 77.3779<br>44.0153<br>13.6500<br>0.0000<br>0.0000 | 77.3779<br>44.0153<br>14.4454<br>0.0000<br>0.0000 | 5.6513<br>3.2147<br>1.0550 | 71.7266<br>40.8006<br>13.3904 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 171 (270  |   |                            | \$18.3117<br>\$8.6851         |  |
| Totals   | 171.6358  | 172.4312  | 12.5936                    | 186.8344                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



222.27

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Susanna Weslev Health Center**

**Type of Cost Report:Prospective [3]** Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type o                        | of Ownership: Private Non-Pro   | յուլծլ Եռեւ   | w Status dased  | on this Co          | ist Keport: No                | Change                 |                 |                      |
|-------------------------------|---|---------------|-----------------|---------------------|-------------------------------|------------------------|-----------------|----------------------|
|                               | Provider Information  | Cost Rep      | port (CR)       |                     | Patient Days                  |                        | Ratings         | Days                 |
| 5300                          | West 16th Ave   | 01/01/2010    | -12/31/2010     | Number of           | of Beds: 12                   | 20                     | Superior:       | 0                    |
| Hial                          | eah FL 33012  | Days In CR    | 365             | Maximun             | n:                            | 43,800                 | Standard:       | 184                  |
| Count                         | ty: <b>Dade[13]</b>   | First Used:   | 2011/07         | Max Ann             | ualized:                      | 43,800                 | Conditional:    | 0                    |
|                               | n: South[2] Area: 11  | Last Used:    | 2011/07         | Total Pat           |                               | 38,988                 | Total:          | 184                  |
|                               | ol Private Non-Profit [3]   | Unaudited [3  |                 | Medicare            |                               | 12,599                 | Inflati         | ion                  |
|                               | nt Class South Large [4]  |               | False           | Medicaid            |                               |                        | FY Index:       | 1.22078676           |
|                               | at 1/94: <b>South Large [4]</b>   |               | d Utilization   |                     |                               |                        | Semester Index: | 1.26086800           |
| -                             | ting Ex > 18 months [1]   | Occupar       | •               |                     |                               | 1370%                  | Cost:           | 1.03283230           |
| Open                          |   |               | de Low Occupan  | -                   |                               | 1440%                  | Гarget:         | 1.01620550           |
|                               | ired Date: 4/1/1985   |               | d Low Occupan   | -                   |                               | 4060%                  | DC FY Index:    | 1.17400000           |
|                               | ed Medicaid 4/1/1985  # Active Date: 7/1/2003   |               | cupancy Adjustr |                     |                               | 2892%   1<br>0000%   1 | DC Sem Index:   | 1.19750000           |
|                               | ous Med # 228478  | weignte       | ed Low Occ Adju | ustment Fa          | ctor: 100.0                   | 000076                 | DC Inflation:   | 1.02001704           |
| 11011                         | 220476  |               |                 |                     |                               |                        | PS Target:      | 1.02315072           |
|                               |   |               | Rate Ca         | lculations          |                               |                        |                 |                      |
| Item                          | Description   | Oper          | ating Di        | irect               | InDirect                      | Property               | ROE             | Totals               |
| 1                             | Total Cost  | 1,18          | 8,473 2,0       | 097,851             | 1,384,130                     | 291,57                 | 76 0            | 4,962,030            |
| 1a                            | Audit Adjustments   |               |                 |                     |                               |                        |                 |                      |
| 2                             | Cost Per Diem   | 50            | .7873 8         | 9.6479              | 50 1402                       | 10 10                  |                 |                      |
| 3                             | Cont Don Diana In Cota 1  |               |                 | 7.0 <del>4</del> /7 | 59.1483                       | 12.460                 | 00              | 212.0435             |
|                               | Cost Per Diem Inflated  | 52            | .4548 9         | 1.4424              | 59.1483<br>61.0903            | 12.460                 | 00              | 212.0435             |
| 4                             | Low Occupancy Adjustment  | 52            | .4548 9         |                     |                               | 12.460                 | 00              | 212.0435             |
| 4<br>5                        |   |               |                 |                     |                               | 12.460<br>12.460       |                 | 212.0435<br>217.4475 |
|                               | Low Occupancy Adjustment  |               |                 | 1.4424              | 61.0903                       |                        |                 |                      |
| 5                             | Low Occupancy Adjustment Occupancy Adjusted/Inflated Per I  |               |                 | 1.4424              | 61.0903                       |                        |                 |                      |
| 5<br>5a<br>5b                 | Low Occupancy Adjustment Occupancy Adjusted/Inflated Per I Interim Adjustment Interim Adjusted Per Diem   | Diem 52.      |                 | 1.4424              | 61.0903                       |                        |                 |                      |
| 5<br>5a<br>5b<br>6<br>7       | Low Occupancy Adjustment Occupancy Adjusted/Inflated Per I Interim Adjustment   | 52. use 59    | 4548 9          | 1.4424              | 61.0903<br><b>61.0903</b>     |                        |                 |                      |
| 5<br>5a<br>5b<br>6<br>7<br>7a | Low Occupancy Adjustment Occupancy Adjusted/Inflated Per I Interim Adjustment Interim Adjusted Per Diem Prior Semester: Provider Target Ba                      | 52. use 59    | .6066           | 1.4424              | 61.0903<br>61.0903<br>52.6644 |                        |                 |                      |
| 5<br>5a<br>5b<br>6<br>7       | Low Occupancy Adjustment Occupancy Adjusted/Inflated Per I Interim Adjustment Interim Adjusted Per Diem Prior Semester: Provider Target Ba Provider Target Rate | 52. se 59 60. | .6066           | 1.4424              | 61.0903<br>61.0903<br>52.6644 |                        |                 |                      |

91.4424

1.0309

92.4733

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

56.8989

57.8210

53.8836

0.6075

54.4911

12.4600

12.4600

208.9395

210.5779

Inflated Usual & Customary Charge Provider has submitted Supplemental Schedule.

Prior Semester: Class Ceiling Target Base

New Provider Target Limitation

Target Rate Class Ceiling

Lesser of 5,7,8,10, 10a

Medicaid Adjustment Rate

Prospective Per Diem 11

10b | Base for line 10a

9

10

10a

11

12/13

14

15

50.3378

51.1535

51.1535

51.1535





222.27

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Susanna Weslev Health Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 6/30/2001 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1985/01   |
| Indexed Asset Value   | 5,632,223 |
| FRVS Base Asset:      | 3,420,000 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027600  |
|                       |           |

| Mortgage In        | formation |          |
|--------------------|-----------|----------|
| Amount:            | 4,995,000 | 0.00     |
| Type:              | Fixed [2] |          |
| < 60% of Base:     | False     |          |
| Interest Rate:     | 10.5000   | <b>%</b> |
| Chase Rate:        | 13.0000   | <b>%</b> |
| Amortization Rate: | 10.5000   | <b>%</b> |
| Interest Only:     | False     |          |
| Yearly Payment:    | 539,817   |          |

| Calculation of FRVS Per Diem |                                       |  |  |  |
|------------------------------|---------------------------------------|--|--|--|
| al Amount                    | Per Diem                              |  |  |  |
| 4,505,778                    | 13.6940                               |  |  |  |
| 1,126,445                    | 0.7887                                |  |  |  |
| 96,461                       | 2.4741                                |  |  |  |
| 0                            | 0.0000                                |  |  |  |
| 0                            | 0.0000                                |  |  |  |
| 44,805                       | 0.0000                                |  |  |  |
|                              | 16.9568                               |  |  |  |
|                              | 4,505,778<br>1,126,445<br>96,461<br>0 |  |  |  |

- (1) 80% Capital (\$4,505,778) amortized at 10.5000% for 20 years Principal & Interest of \$539,817 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.6940
- (2) 20% ROE (\$1,126,445) times the ROE factor (0.027600) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7887
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Ì | Per Bed Standard Det | ermination | Used Per Bed Standard:          | 28,500    | - |
|---|----------------------|------------|---------------------------------|-----------|---|
|   | Comparison Date:     | 10/1/1985  | Current RS PBS:                 | 49,593    |   |
|   | Comparison Bed       | 120        | <b>Effective PBS Limitation</b> | 3,420,000 |   |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |
|--|---|---|----------------------------|-------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |
| Operating  | 51.1535   | 51.1535   | 3.7360                     | 47.4175                       |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 92.4733<br>54.4911<br>12.4600<br>0.0000<br>0.0000 | 92.4733<br>54.4911<br>16.9568<br>0.0000<br>0.0000 | 6.7538<br>3.9798<br>1.2384 | 85.7195<br>50.5113<br>15.7184 |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 210.5770  | 215 0747  | 15.5000                    | \$14.2206<br>\$8.6851         |
| Totals   | 210.5779  | 215.0747  | 15.7080                    | 222.2724                      |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





199.18

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Life Care Center of Palm Bay**

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

| Provider Information            | Cost Report (CR)           | Patient Days                   | Ratings         | Days       |
|---------------------------------|----------------------------|--------------------------------|-----------------|------------|
| 175 Villanueva Road             | 01/01/2009-12/31/2009      | Number of Beds: 141            | Superior:       | 0          |
| Palm Bay FL 32907               | Days In CR 365             | Maximum: <b>51,465</b>         | Standard:       | 184        |
| County: Brevard[5]              | First Used: <b>2010/07</b> | Max Annualized: 51,465         | Conditional:    | 0          |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient: 45,574          | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>16,116</b>        | Inflati         | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>18,118</b>        | FY Index:       | 1.19387802 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 39.75512%                      | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 88.55339%                      | Cost:           | 1.05611124 |
| Open Date: 11/1/2003            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b> | Target:         | 1.01620550 |
| Acquired Date: 7/1/2003         | Medicaid Low Occupan       | cy Threshold: <b>41.94060%</b> | DC FY Index:    | 1.15950000 |
| Entered Medicaid 5/28/2004      | Low Occupancy Adjusti      | ment Factor: 111.64856%        | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 5/28/2004    | Weighted Low Occ Adju      | ustment Factor: 100.0000%      | DC Inflation:   | 1.03277275 |
| Previous Med #                  |                            |                                |                 |            |
|                                 |                            |                                | PS Target:      | 1.02315072 |

|       | 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             | 29.5600  |     | 199.1964  |
| 3     | Cost Per Diem Inflated                    | 43.6284          | 82.6749             | 50.9833             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 43.6284          | 82.6749             | 50.9833             | 29.5600  |     | 206.8466  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 51.5087          |                     | 50.4005             |          |     |           |
| 7     | Provider Target Rate                      | 52.7012          |                     | 51.5673             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 43.6284          | 82.6749             | 50.9833             | 13.6500  |     | 190.9366  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 43.6284          | 82.6749             | 50.9833             | 13.6500  |     | 190.9366  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





199.18

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Life Care Center of Palm Bay**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 5/28/2004 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 2003/07   |
| Indexed Asset Value   | 6,926,779 |
| FRVS Base Asset:      | 0         |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.029170  |
|                       |           |

| Mortgage Information   |              |            |  |
|------------------------|--------------|------------|--|
| Amount:                | 8,650,000    | 0.00       |  |
| Type:                  | Variable [3] | l          |  |
| < 60% of Base:         | False        |            |  |
| Interest Rate:         | 4.0000       | <b>%</b>   |  |
| Chase Rate:            | 3.2500       | <b>%</b>   |  |
| Amortization Rate:     | 4.0000       | <b>%</b>   |  |
| Interest Only:         | False        |            |  |
| Yearly Payment: 402,95 |              | <b>159</b> |  |

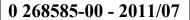
| Calculation of FRVS Per Diem |                    |          |  |  |
|------------------------------|--------------------|----------|--|--|
|                              | Total Amount       | Per Diem |  |  |
| 80% Capital(1):              | 5,541,423          | 8.6997   |  |  |
| 20% ROE(2):                  | 1,385,356          | 0.8725   |  |  |
| Insurance Cost(              | 3): <b>22,132</b>  | 0.4856   |  |  |
| Taxes Cost(3):               | 118,181            | 2.5932   |  |  |
| Home Office(3)               | : 41,988           | 0.9213   |  |  |
| Replacement(38               | £4): <b>51,492</b> | 0.0000   |  |  |
| Total FRVS PI                | D:                 | 13.5723  |  |  |

- (1) 80% Capital (\$5,541,423) amortized at 4.0000% for 20 years Principal & Interest of \$402,959 divided by annual available days (51,465) divided by Occup. Adj. (0.9000) = \$8.6997
- (2) 20% ROE (\$1,385,356) times the ROE factor (0.029170) divided by annual available days (51,465) divided by Occup. Adj. (0.9000) = \$0.8725
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| <del></del>          |            |                          |           |  |
|----------------------|------------|--------------------------|-----------|--|
| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 42,535    |  |
| Comparison Date:     | 1/1/2003   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 141        | Effective PBS Limitation | 5,997,435 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |  |  |
|--|---|---|----------------------------|-----------------------------------|--|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |  |  |
| Operating  | 43.6284   | 43.6284   | 3.1864                     | 40.4420                           |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 82.6749<br>50.9833<br>13.6500<br>0.0000<br>0.0000 | 82.6749<br>50.9833<br>13.5723<br>0.0000<br>0.0000 | 6.0382<br>3.7236<br>0.9913 | 76.6367<br>47.2597<br>12.5810     |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 100.0266  | 100 9590  | 12.0205                    | \$13.5804<br>\$8.6851<br>199.1849 |  |  |  |
| Totals   | 190.9366  | 1:  | 90.8589                    | 90.8589 13.9395                   |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



NAME OF THE PARTY 
# Florida Agency For Health Care Administration

208.10

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### HarborChase of Naples

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership: I iivate I of pro  | iii [i] CiiO ii Status basca | on this cost itepo | tt 110 Change | -               |            |
|---------------------------------------|------------------------------|--------------------|---------------|-----------------|------------|
| Provider Information Cost Report (CR) |                              | Patient            | Patient Days  |                 | Days       |
| 7801 AIRPORT PULLING RC               | 01/01/2010-12/31/2010        | Number of Beds:    | 40            | Superior:       | 0          |
| Naples FL 34109                       | Days In CR 365               | Maximum:           | 14,600        | Standard:       | 184        |
| County: Collier[11]                   | First Used: <b>2011/07</b>   | Max Annualized:    | 14,600        | Conditional:    |            |
| Region: South[2] Area: 8              | Last Used: <b>2011/07</b>    | Total Patient:     | 13,397        | Total:          | 184        |
| Control Private For profit [1]        | Unaudited [3]                | Medicare:          | 7,986         | Inflat          | tion       |
| Current Class South Small [3]         | Initial CR? False            | Medicaid:          | 3,501         | FY Index:       | 1.22078676 |
| Class at 1/94: South Small [3]        | Medicaid Utilization         |                    | 26.13272%     | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]          | Occupancy:                   |                    | 91.76027%     | Cost:           | 1.03283230 |
| Open Date: 2/16/1998                  | Statewide Low Occupa         | ncy Threshold:     | 79.31440%     | Target:         | 1.01620550 |
| Acquired Date: 9/12/1997              | Medicaid Low Occupat         | ncy Threshold:     | 41.94060%     | DC FY Index:    | 1.17400000 |
| Entered Medicaid 6/16/1998            | Low Occupancy Adjus          | tment Factor:      | 115.69182%    | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2004           | Weighted Low Occ Ad          | justment Factor:   | 100.00000%    | DC Inflation:   | 1.02001704 |
| Previous Med # <b>214078</b>          |                              |                    |               |                 |            |
|                                       |                              |                    |               | PS Target:      | 1.02315072 |
|                                       | Rate C                       | alculations        |               |                 |            |
| The Description                       | On anotin a                  | Direct In Dir      | Dramar        | tri DOE         | Totala     |

| Item | Description                               | Operating | Direct   | InDirect | Property | ROE | Totals   |
|------|---|-----------|----------|----------|----------|-----|----------|
| 1    | Total Cost                                | 173,514   | 309,472  | 201,324  | 128,767  | 0   | 813,077  |
| 1a   | Audit Adjustments                         |           |          |          |          |     |          |
| 2    | Cost Per Diem                             | 49.5613   | 88.3953  | 57.5047  | 36.7801  |     | 232.2414 |
| 3    | Cost Per Diem Inflated                    | 51.1885   | 90.1647  | 59.3927  |          |     |          |
| 4    | Low Occupancy Adjustment                  |           |          |          |          |     |          |
| 5    | Occupancy Adjusted/Inflated Per Diem      | 51.1885   | 90.1647  | 59.3927  | 36.7801  |     | 237.5260 |
| 5a   | Interim Adjustment                        |           |          |          |          |     |          |
| 5b   | Interim Adjusted Per Diem                 |           |          |          |          |     |          |
| 6    | Prior Semester: Provider Target Base      | 50.0232   |          | 58.5755  |          |     |          |
| 7    | Provider Target Rate                      | 51.1813   |          | 59.9316  |          |     |          |
| 7a   | Interim Adjustment                        |           |          |          |          |     |          |
| 7b   | Interim Adjusted Provider Target Rate     |           |          |          |          |     |          |
| 8    | Cost Based Class Ceilings                 | 59.2863   | 102.7706 | 78.6955  | 13.6500  |     |          |
| 9    | Prior Semester: Class Ceiling Target Base | 60.7984   |          | 70.2905  |          |     |          |
| 10   | Target Rate Class Ceiling                 | 61.7837   |          | 71.4296  |          |     |          |
| 10a  | New Provider Target Limitation            |           |          |          |          |     |          |

 12/13
 Medicaid Adjustment Rate

 14
 Prospective Per Diem 11
 51.1813
 90.1647
 59.3927
 13.6500
 214.3887

 15
 Inflated Usual & Customary Charge
 Usual and Customary Limitations not applied after 7/1/2002

90.1647

59.3927

13.6500

214.3887

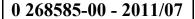
Provider has submitted Supplemental Schedule.

Lesser of 5,7,8,10, 10a

10b | Base for line 10a

11

51.1813





208.10

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### HarborChase of Naples

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 6/16/1998 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1997/07   |
| Indexed Asset Value  | 1,842,357 |
| FRVS Base Asset:     | 0         |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027600  |
|                      |           |

| Mortgage Information  |              |          |  |  |  |  |
|-----------------------|--------------|----------|--|--|--|--|
| Amount: 13,681,685.00 |              |          |  |  |  |  |
| Type:                 | Variable [3] |          |  |  |  |  |
| < 60% of Base:        | False        |          |  |  |  |  |
| Interest Rate:        | 7.9000       | <b>%</b> |  |  |  |  |
| Chase Rate:           | 8.2500       | <b>%</b> |  |  |  |  |
| Amortization Rate:    | 7.9000       | <b>%</b> |  |  |  |  |
| Interest Only:        | False        |          |  |  |  |  |
| Yearly Payment:       | 146,8        | 339      |  |  |  |  |

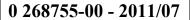
| Calculation of FRVS Per Diem |            |          |  |  |  |  |  |
|------------------------------|------------|----------|--|--|--|--|--|
| To                           | tal Amount | Per Diem |  |  |  |  |  |
| 80% Capital(1):              | 1,473,886  | 11.1750  |  |  |  |  |  |
| 20% ROE(2):                  | 368,471    | 0.7740   |  |  |  |  |  |
| Insurance Cost(3):           | 14,724     | 1.0991   |  |  |  |  |  |
| Taxes Cost(3):               | 17,972     | 1.3415   |  |  |  |  |  |
| Home Office(3):              | 0          | 0.0000   |  |  |  |  |  |
| Replacement(3&4)             | : 11,777   | 0.0000   |  |  |  |  |  |
| Total FRVS PD:               |            | 14.3896  |  |  |  |  |  |

- (1) 80% Capital (\$1,473,886) amortized at 7.9000% for 20 years Principal & Interest of \$146,839 divided by annual available days (14,600) divided by Occup. Adj. (0.9000) = \$11.1750
- (2) 20% ROE (\$368,471) times the ROE factor (0.027600) divided by annual available days (14,600) 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 Det | termination | Used Per Bed Standard:   | 37,445    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1997    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 40          | Effective PBS Limitation | 1,497,800 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |  |  |  |
| Operating  | 51.1813   | 51.1813   | 3.7380                     | 47.4433                       |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 90.1647<br>59.3927<br>13.6500<br>0.0000<br>0.0000 | 90.1647<br>59.3927<br>14.3896<br>0.0000<br>0.0000 | 6.5852<br>4.3378<br>1.0509 | 83.5795<br>55.0549<br>13.3387 |  |  |  |  |
| Supplemental Rate Add-on   |   |   |                            | \$8.6851                      |  |  |  |  |
| Totals   | 214.3887  | 215.1283  | 15.7119                    | 208.1015                      |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



222.73

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Abbieiean 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]

| Type of ownership. Titvace For pro | 110 [1] 0110 // 200000 200000 | on this cost reports 110 | omunge 1 | 1               |            |
|------------------------------------|-------------------------------|--------------------------|----------|-----------------|------------|
| Provider Information               | Cost Report (CR)              | Patient Days             |          | Ratings Days    |            |
| 700 South 29th Street              | 01/01/2010-12/31/2010         | Number of Beds:          | 79       | Superior:       | 0          |
| Ft. Pierce FL 34947                | Days In CR 365                | Maximum:                 | 28,835   | Standard:       | 184        |
| County: St Lucie[56]               | First Used: <b>2011/07</b>    | Max Annualized:          | 28,835   | Conditional:    | 0          |
| Region: South[2] Area: 9           | Last Used: <b>2011/07</b>     | Total Patient:           | 22,992   | Total:          | 184        |
| Control Private For profit [1]     | Unaudited [3]                 | Medicare:                | 3,460    | Inflati         | ion        |
| Current Class South Small [3]      | Initial CR? False             | Medicaid:                | 15,752   | FY Index:       | 1.22078676 |
| Class at 1/94: South Small [3]     | Medicaid Utilization          | 68.5                     | 1079%    | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]       | Occupancy:                    | 79.7                     | 3643%    | Cost:           | 1.03283230 |
| Open Date: 10/1/1976               | Statewide Low Occupan         | cy Threshold: 79.3       | 1440%    | Target:         | 1.01620550 |
| Acquired Date: 10/1/1976           | Medicaid Low Occupand         | cy Threshold: 41.9       | 4060%    | DC FY Index:    | 1.17400000 |
| Entered Medicaid 10/1/1976         | Low Occupancy Adjustr         | ment Factor: 100.5       | 3209%    | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 5/1/2004        | Weighted Low Occ Adju         | ustment Factor: 100.0    | 0000%    | DC Inflation:   | 1.02001704 |
| Previous Med # <b>204609</b>       |                               |                          |          |                 |            |
|                                    |                               |                          |          | PS Target:      | 1.02315072 |

| Rate Calculations |   |           |           |          |          |     |           |
|-------------------|---|-----------|-----------|----------|----------|-----|-----------|
| Item              | Description   | Operating | Direct    | InDirect | Property | ROE | Totals    |
| 1                 | Total Cost  | 1,038,027 | 1,350,428 | 800,424  | 220,213  | 0   | 3,409,092 |
| 1a                | Audit Adjustments   |           |           |          |          |     |           |
| 2                 | Cost Per Diem   | 65.8981   | 85.7306   | 50.8141  | 13.9800  |     | 216.4228  |
| 3                 | Cost Per Diem Inflated  | 68.0617   | 87.4467   | 52.4824  |          |     |           |
| 4                 | Low Occupancy Adjustment  |           |           |          |          |     |           |
| 5                 | Occupancy Adjusted/Inflated Per Diem  | 68.0617   | 87.4467   | 52.4824  | 13.9800  |     | 221.9708  |
| 5a                | Interim Adjustment  |           |           |          |          |     |           |
| 5b                | Interim Adjusted Per Diem   |           |           |          |          |     |           |
| 6                 | Prior Semester: Provider Target Base  | 62.5845   |           | 58.5755  |          |     |           |
| 7                 | Provider Target Rate  | 64.0334   |           | 59.9316  |          |     |           |
| 7a                | Interim Adjustment  |           |           |          |          |     |           |
| 7b                | Interim Adjusted Provider Target Rate   |           |           |          |          |     |           |
| 8                 | Cost Based Class Ceilings   | 59.2863   | 102.7706  | 78.6955  | 13.6500  |     |           |
| 9                 | Prior Semester: Class Ceiling Target Base   | 60.7984   |           | 70.2905  |          |     |           |
| 10                | Target Rate Class Ceiling   | 61.7837   |           | 71.4296  |          |     |           |
| 10a               | New Provider Target Limitation  |           |           |          |          |     |           |
| 10b               | Base for line 10a   |           |           |          |          |     |           |
| 11                | Lesser of 5,7,8,10, 10a   | 59.2863   | 87.4467   | 52.4824  | 13.6500  |     | 212.8654  |
| 12/13             | Medicaid Adjustment Rate  |           | 1.8210    | 1.0929   |          |     |           |
| 14                | Prospective Per Diem 11   | 59.2863   | 89.2677   | 53.5753  | 13.6500  |     | 215.7793  |
| 15                | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |          |          |     |           |





222.73

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Abbieiean Russell Care Center

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1976/07   |
| Indexed Asset Value  | 3,100,457 |
| FRVS Base Asset:     | 1,587,352 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027600  |
|                      |           |

| Mortgage Information |          |   |  |  |  |
|----------------------|----------|---|--|--|--|
| Amount: 425,000.00   |          |   |  |  |  |
| Type: Fixed [2]      |          |   |  |  |  |
| < 60% of Base:       | True     |   |  |  |  |
| Interest Rate:       | 8.0000 % | ) |  |  |  |
| Chase Rate:          | 4.2500 % | ) |  |  |  |
| Amortization Rate:   | 4.2500 % | ) |  |  |  |
| Interest Only:       | True     |   |  |  |  |
| Yearly Payment:      | 103,860  |   |  |  |  |

| Calculation of FRVS Per Diem |                   |          |  |  |  |  |
|------------------------------|-------------------|----------|--|--|--|--|
| T                            | otal Amount       | Per Diem |  |  |  |  |
| 80% Capital(1):              | 2,480,366         | 4.0021   |  |  |  |  |
| 20% ROE(2):                  | 620,091           | 0.6595   |  |  |  |  |
| Insurance Cost(3)            | 29,205            | 1.2702   |  |  |  |  |
| Taxes Cost(3):               | 66,847            | 2.9074   |  |  |  |  |
| Home Office(3):              | 15,891            | 0.6912   |  |  |  |  |
| Replacement(3&4              | e): <b>26,706</b> | 0.0000   |  |  |  |  |
| Total FRVS PD:               |                   | 9.5304   |  |  |  |  |

- (1) 80% Capital (\$2,480,366) amortized at 4.2500% for 20 years Interest of \$103,860 divided by annual available days (28,835) divided by Occup. Adj. (0.9000) = \$4.0021
- (2) 20% ROE (\$620,091) times the ROE factor (0.027600) divided by annual available days (28,835) 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 De | termination | Used Per Bed Standard:   | 28,500    |
|---------------------|-------------|--------------------------|-----------|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |
| Comparison Bed      | 78          | Effective PBS Limitation | 2,223,000 |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |  |  |
|--|---|--|----------------------------|------------------------------|--|--|
| Components Cost FRVS MTA* Final Component                          |   |  |                            |                              |  |  |
| Operating  | 59.2863   | 59.2863  | 4.3300                     | 54.9563                      |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 89.2677<br>53.5753<br>13.6500<br>0.0000<br>0.0000 | 89.2677<br>53.5753<br>9.5304<br>0.0000<br>0.0000 | 6.5197<br>3.9129<br>0.6961 | 82.7480<br>49.6624<br>8.8343 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |  |                            | \$17.8483<br>\$8.6851        |  |  |
| Totals   | 215.7793  | 211.6597   | 15.4587                    | 222.7344                     |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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# Florida Agency For Health Care Administration

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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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                    | Dotings                    | Dove       |  |
|--------------------------------|----------------------------|---------------------------------|----------------------------|------------|--|
| Trovider information           | 1 \ /                      | Tatient Days                    | Ratings Days               |            |  |
| 10676 Marvin Jones Bouleva     | 07/01/2009-06/30/2010      | Number of Beds: 161             | Superior:                  | 0          |  |
| Live Oak FL 32060              | Days In CR 365             | Maximum: <b>58,765</b>          | Standard:                  | 184        |  |
| County: Suwannee[61]           | First Used: <b>2011/07</b> | Max Annualized: 58,765          | Conditional:               | 0          |  |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>  | Total Patient: 57,022           | Total:                     | 184        |  |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare: 3,427                 | Inflat                     | ion        |  |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: <b>41,933</b>         | FY Index:                  | 1.20667423 |  |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 73.53828%                       | Semester Index:            | 1.26086800 |  |
| Operating Ex > 18 months [1]   | Occupancy:                 | 97.03395%                       | Cost:                      | 1.04491168 |  |
| Open Date: 1/1/1970            | Statewide Low Occupan      | rey Threshold: <b>79.31440%</b> | Target:                    | 1.01620550 |  |
| Acquired Date: 10/1/1985       | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>  | DC FY Index:               | 1.16650000 |  |
| Entered Medicaid 1/1/1970      | Low Occupancy Adjustr      | ment Factor: <b>122.34089%</b>  | DC F1 Index. DC Sem Index: | 1.19750000 |  |
| Med # Active Date: 11/1/2003   | Weighted Low Occ Adju      | ustment Factor: 100.0000%       |                            |            |  |
| Previous Med # <b>202771</b>   |                            |                                 | DC Inflation:              | 1.02657523 |  |
| 2027/1                         |                            |                                 | PS Target:                 | 1.02315072 |  |
| Rate Calculations              |                            |                                 |                            |            |  |

|       | Rate Calculations  |           |           |           |          |     |           |
|-------|--|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost   | 1,401,401 | 3,193,911 | 1,659,201 | 519,131  | 0   | 6,773,644 |
| 1a    | Audit Adjustments  |           |           |           |          |     |           |
| 2     | Cost Per Diem  | 33.4200   | 76.1670   | 39.5679   | 12.3800  |     | 161.5349  |
| 3     | Cost Per Diem Inflated   | 34.9209   | 78.1912   | 41.3450   |          |     |           |
| 4     | Low Occupancy Adjustment   |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 34.9209   | 78.1912   | 41.3450   | 12.3800  |     | 166.8371  |
| 5a    | Interim Adjustment   |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 39.6276   |           | 47.8086   |          |     |           |
| 7     | Provider Target Rate   | 40.5450   |           | 48.9154   |          |     |           |
| 7a    | Interim Adjustment   |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings  | 47.7573   | 95.2206   | 58.5089   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 45.2463   |           | 53.4956   |          |     |           |
| 10    | Target Rate Class Ceiling  | 45.9795   |           | 54.3625   |          |     |           |
| 10a   | New Provider Target Limitation   |           |           |           |          |     |           |
| 10b   | Base for line 10a  |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 34.9209   | 78.1912   | 41.3450   | 12.3800  |     | 166.8371  |
| 12/13 | Medicaid Adjustment Rate   |           | 2.0705    | 1.0948    |          |     |           |
| 14    | Prospective Per Diem 11  | 34.9209   | 80.2617   | 42.4398   | 12.3800  |     | 170.0024  |
| 15    | Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Good Samaritan Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1985/07   |
| Indexed Asset Value  | 6,501,873 |
| FRVS Base Asset:     | 2,464,423 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage Information |           |            |  |  |  |
|----------------------|-----------|------------|--|--|--|
| Amount: 7,715,000.00 |           |            |  |  |  |
| Type:                | Fixed [2] |            |  |  |  |
| < 60% of Base:       | False     |            |  |  |  |
| Interest Rate:       | 7.0000    | <b>%</b>   |  |  |  |
| Chase Rate:          | 10.5000   | <b>%</b>   |  |  |  |
| Amortization Rate:   | 7.0000    | <b>%</b>   |  |  |  |
| Interest Only:       | False     |            |  |  |  |
| Yearly Payment:      | 483,9     | <b>926</b> |  |  |  |

| Calculation of FRVS Per Diem |                             |          |  |  |  |  |
|------------------------------|-----------------------------|----------|--|--|--|--|
|                              | Total Amount                | Per Diem |  |  |  |  |
| 80% Capital(1):              | 5,201,498                   | 9.1499   |  |  |  |  |
| 20% ROE(2):                  | 1,300,375                   | 0.7760   |  |  |  |  |
| Insurance Cost(3             | 30 <b>,284</b>              | 0.5311   |  |  |  |  |
| Taxes Cost(3):               | 0                           | 0.0000   |  |  |  |  |
| Home Office(3):              | 93,365                      | 1.6374   |  |  |  |  |
| Replacement(3&               | ( <del>4</del> 4): <b>0</b> | 0.0000   |  |  |  |  |
| Total FRVS PI                | <b>)</b> :                  | 12.0944  |  |  |  |  |

- (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 (0.031560) divided by annual available days (58,765) divided by Occup. Adj. (0.9000) = \$0.7760
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Stand | dard Determination | Used Per Bed Standard:   | 28,500    |  |
|---------------|--------------------|--------------------------|-----------|--|
| Comparison Da | ate: 10/1/1985     | Current RS PBS:          | 49,593    |  |
| Comparison Be | ed 107             | Effective PBS Limitation | 3,049,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |
|--|---|---|----------------------------|-----------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |
| Operating  | 34.9209   | 34.9209   | 2.5505                     | 32.3704                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 80.2617<br>42.4398<br>12.3800<br>0.0000<br>0.0000 | 80.2617<br>42.4398<br>12.0944<br>0.0000<br>0.0000 | 5.8619<br>3.0996<br>0.8833 | 74.3998<br>39.3402<br>11.2111     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 170,0024  | 169.7168  | 12.3953                    | \$19.7473<br>\$8.6851<br>185.7539 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
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Florida Agency For Health Care Administration

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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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 Da         | ays       | Ratings Days    |            |
|---------------------------------------|----------------------------|--------------------|-----------|-----------------|------------|
| 3280 Lake Pointe Drive                | 01/01/2009-12/31/2009      | Number of Beds:    | 119       | Superior:       | 0          |
| Sarasota FL 34238                     | Days In CR 365             | Maximum:           | 43,435    | Standard:       | 184        |
| County: Sarasota[58]                  | First Used: <b>2010/07</b> | Max Annualized:    | 43,435    | Conditional:    | 0          |
| Region: South[2] Area: 8              | Last Used: <b>2011/07</b>  | Total Patient:     | 37,863    | Total:          | 184        |
| Control Private For profit [1]        | Unaudited [3]              | Medicare:          | 8,824     | Inflat          | ion        |
| Current Class South Large [4]         | Initial CR? False          | Medicaid:          | 19,142    | FY Index:       | 1.19387802 |
| Class at 1/94: South Large [4]        | Medicaid Utilization       | 5                  | 50.55595% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]          | Occupancy:                 | 8                  | 87.17164% | Cost:           | 1.05611124 |
| Open Date: 11/6/1986                  | Statewide Low Occupan      | ncy Threshold: 7   | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 11/6/1986              | Medicaid Low Occupan       | cy Threshold: 4    | 41.94060% | DC FY Index:    | 1.15950000 |
| Entered Medicaid 11/1/1989            | Low Occupancy Adjusti      | ment Factor: 10    | 09.90645% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2004           | Weighted Low Occ Adj       | ustment Factor: 10 | 00.00000% | DC Inflation:   |            |
| Previous Med # <b>213225</b>          |                            |                    |           |                 | 1.03277275 |
|                                       |                            |                    |           | PS Target:      | 1.02315072 |

|       | 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             | 27.6300  | 0.8189 | 221.2079  |
| 3     | Cost Per Diem Inflated                    | 43.5584          | 97.8556             | 59.9496             |          |        |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |        |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 43.5584          | 97.8556             | 59.9496             | 27.6300  | 0.8189 | 229.8125  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |        |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |        |           |
| 6     | Prior Semester: Provider Target Base      | 43.3259          |                     | 54.7674             |          |        |           |
| 7     | Provider Target Rate                      | 44.3289          |                     | 56.0353             |          |        |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |        |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |        |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999             | 13.6500  |        |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989             |          |        |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210             |          |        |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |        |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |        |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 43.5584          | 97.3713             | 56.0353             | 13.6500  | 0.8189 | 211.4339  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.0609              | 0.0350              |          |        |           |
| 14    | Prospective Per Diem 11                   | 43.5584          | 97.4322             | 56.0703             | 13.6500  | 0.8189 | 211.5298  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | mary Limitations no | ot applied after 7/ | 1/2002   |        |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### The Springs at Lake Pointe Woods

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 11/1/1989 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1986/07   |
| Indexed Asset Value   | 4,208,558 |
| FRVS Base Asset:      | 1,523,061 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.029170  |
|                       |           |

| Mortgage Information |          |          |  |  |  |
|----------------------|----------|----------|--|--|--|
| Amount: 0.00         |          |          |  |  |  |
| Type:                | None [1] |          |  |  |  |
| < 60% of Base:       | True     |          |  |  |  |
| Interest Rate:       | 8.5000   | %        |  |  |  |
| Chase Rate:          | 8.5000   | <b>%</b> |  |  |  |
| Amortization Rate:   | 8.5000   | <b>%</b> |  |  |  |
| Interest Only:       | True     |          |  |  |  |
| Yearly Payment:      | 283,     | 611      |  |  |  |

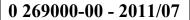
| Calculation of FRVS Per Diem |                  |          |  |  |
|------------------------------|------------------|----------|--|--|
| Te                           | otal Amount      | Per Diem |  |  |
| 80% Capital(1):              | 3,366,846        | 7.2551   |  |  |
| 20% ROE(2):                  | 841,712          | 0.6281   |  |  |
| Insurance Cost(3):           | 72,465           | 1.9139   |  |  |
| Taxes Cost(3):               | 67,208           | 1.7750   |  |  |
| Home Office(3):              | 5,884            | 0.1554   |  |  |
| Replacement(3&4              | ): <b>11,381</b> | 0.0000   |  |  |
| Total FRVS PD:               |                  | 11.7275  |  |  |

- (1) 80% Capital (\$3,366,846) amortized at 8.5000% for 20 years Interest of \$283,611 divided by annual available days (43,435) divided by Occup. Adj. (0.9000) = \$7.2551
- (2) 20% ROE (\$841,712) times the ROE factor (0.029170) divided by annual available days (43,435) divided by Occup. Adj. (0.9000) = \$0.6281
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| ſ | Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,737    |  |
|---|----------------------|------------|--------------------------|-----------|--|
|   | Comparison Date:     | 1/1/1986   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed       | 53         | Effective PBS Limitation | 1,523,061 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |   |  |  |
|--|--|--|---|--|--|
| Components   | Cost   | FRVS   | MTA*  | Final Component                                    |  |
| Operating  | 43.5584  | 43.5584  | 3.1813  | 40.3771  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 97.4322<br>56.0703<br>13.6500<br>0.8189<br>-0.2940 | 97.4322<br>56.0703<br>11.7275<br>0.2940<br>-0.2940 | 7.1160<br>4.0951<br>0.8565<br>0.0215<br>-0.0215 | 90.3162<br>51.9752<br>10.8710<br>0.2725<br>-0.2725 |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 211.2358   | 208.7884   | 15.2489   | \$16.1136<br>\$8.6851<br>218.3382                  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



192.70

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Majestic Oaks 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]

| Type of 5 wherempt I iivate i ton I i | T ' '                      | on this Cost Iteport. Tio | 9-1         | •               |            |
|---------------------------------------|----------------------------|---------------------------|-------------|-----------------|------------|
| Provider Information                  | Cost Report (CR)           | Patient Days              |             | Ratings Days    |            |
| 901 Veterans Memorial Parkw           | 01/01/2010-12/31/2010      | Number of Beds: 150       | )           | Superior:       | 0          |
| Orange City Fl 32763                  | Days In CR 365             | Maximum: 5                | 4,750       | Standard:       | 184        |
| County: Volusia[64]                   | First Used: <b>2011/07</b> | Max Annualized: 5         | 4,750       | Conditional:    | 0          |
| Region: North [1] Area: 4             | Last Used: <b>2011/07</b>  | Total Patient: 5          | 0,288       | Total:          | 184        |
| Control Private Non-Profit [3]        | Unaudited [3]              | Medicare:                 | 7,328       | Inflati         | on         |
| Current Class North Large [2]         | Initial CR? False          | Medicaid: 1               | 6,858       | FY Index:       | 1.22078676 |
| Class at 1/94: North Large [2]        | Medicaid Utilization       | 33.52                     | 291%        | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]          | Occupancy:                 | 91.85                     | 023%        | Cost:           | 1.03283230 |
| Open Date: 1/21/2003                  | Statewide Low Occupan      | cy Threshold: 79.31       | <b>440%</b> | Target:         | 1.01620550 |
| Acquired Date: 1/21/2003              | Medicaid Low Occupand      | cy Threshold: 41.94       | 060%        | DC FY Index:    | 1.17400000 |
| Entered Medicaid 1/21/2003            | Low Occupancy Adjustr      | nent Factor: 115.80       | 523%        | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/21/2003          | Weighted Low Occ Adju      | stment Factor: 100.00     | 000%        | DC Inflation:   | 1.02001704 |
| Previous Med #                        |                            |                           |             |                 |            |
|                                       |                            |                           |             | PS Target:      | 1.02315072 |

|       | Rate Calculations  |           |           |          |          |     |           |  |
|-------|--|-----------|-----------|----------|----------|-----|-----------|--|
| Item  | Description  | Operating | Direct    | InDirect | Property | ROE | Totals    |  |
| 1     | Total Cost   | 885,467   | 1,598,821 | 746,208  | 224,549  | 0   | 3,455,045 |  |
| 1a    | Audit Adjustments  |           |           |          |          |     |           |  |
| 2     | Cost Per Diem  | 52.5250   | 94.8405   | 44.2643  | 13.3200  |     | 204.9498  |  |
| 3     | Cost Per Diem Inflated   | 54.2495   | 96.7389   | 45.7176  |          |     |           |  |
| 4     | Low Occupancy Adjustment   |           |           |          |          |     |           |  |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 54.2495   | 96.7389   | 45.7176  | 13.3200  |     | 210.0260  |  |
| 5a    | Interim Adjustment   |           |           |          |          |     |           |  |
| 5b    | Interim Adjusted Per Diem  |           |           |          |          |     |           |  |
| 6     | Prior Semester: Provider Target Base   | 50.6080   |           | 44.2723  |          |     |           |  |
| 7     | Provider Target Rate   | 51.7796   |           | 45.2972  |          |     |           |  |
| 7a    | Interim Adjustment   |           |           |          |          |     |           |  |
| 7b    | Interim Adjusted Provider Target Rate  |           |           |          |          |     |           |  |
| 8     | Cost Based Class Ceilings  | 47.7573   | 95.2206   | 58.5089  | 13.6500  |     |           |  |
| 9     | Prior Semester: Class Ceiling Target Base  | 45.2463   |           | 53.4956  |          |     |           |  |
| 10    | Target Rate Class Ceiling  | 45.9795   |           | 54.3625  |          |     |           |  |
| 10a   | New Provider Target Limitation   |           |           |          |          |     |           |  |
| 10b   | Base for line 10a  |           |           |          |          |     |           |  |
| 11    | Lesser of 5,7,8,10, 10a  | 45.9795   | 95.2206   | 45.2972  | 13.3200  |     | 199.8173  |  |
| 12/13 | Medicaid Adjustment Rate   |           |           |          |          |     |           |  |
| 14    | Prospective Per Diem 11  | 45.9795   | 95.2206   | 45.2972  | 13.3200  |     | 199.8173  |  |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |          |          |     |           |  |





192.70

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Majestic Oaks Nursing Home

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 1/21/2003 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 2003/01   |
| Indexed Asset Value  | 6,577,238 |
| FRVS Base Asset:     | 6,296,700 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027600  |
|                      |           |

| Mortgage Information        |        |          |  |  |
|-----------------------------|--------|----------|--|--|
| Amount: <b>7,059,913.00</b> |        |          |  |  |
| Type: Fixed [2]             |        |          |  |  |
| < 60% of Base:              | False  |          |  |  |
| Interest Rate:              | 5.9085 | <b>%</b> |  |  |
| Chase Rate:                 | 4.2500 | <b>%</b> |  |  |
| Amortization Rate:          | 5.9085 | <b>%</b> |  |  |
| Interest Only:              | False  |          |  |  |
| Yearly Payment: 449,039     |        |          |  |  |

| Calculation of FRVS Per Diem |  |  |  |  |  |
|------------------------------|--|--|--|--|--|
| tal Amount                   | Per Diem                                   |  |  |  |  |
| 5,261,790                    | 9.1129                                     |  |  |  |  |
| 1,315,448                    | 0.7368                                     |  |  |  |  |
| 70,793                       | 1.4078                                     |  |  |  |  |
| 38,107                       | 0.7578                                     |  |  |  |  |
| 0                            | 0.0000                                     |  |  |  |  |
| 209,312                      | 0.0000                                     |  |  |  |  |
|                              | 12.0153                                    |  |  |  |  |
|                              | 5,261,790<br>1,315,448<br>70,793<br>38,107 |  |  |  |  |

- (1) 80% Capital (\$5,261,790) amortized at 5.9085% for 20 years Principal & Interest of \$449,039 divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$9.1129
- (2) 20% ROE (\$1,315,448) times the ROE factor (0.027600) divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$0.7368
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| ſ | Per Bed Standard Det | ermination | Used Per Bed Standard:   | 41,978    |  |
|---|----------------------|------------|--------------------------|-----------|--|
|   | Comparison Date:     | 7/1/2002   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed       | 150        | Effective PBS Limitation | 6,296,700 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |  |  |  |
| Operating  | 45.9795   | 45.9795   | 3.3581                     | 42.6214                       |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 95.2206<br>45.2972<br>13.3200<br>0.0000<br>0.0000 | 95.2206<br>45.2972<br>12.0153<br>0.0000<br>0.0000 | 6.9545<br>3.3083<br>0.8775 | 88.2661<br>41.9889<br>11.1378 |  |  |  |  |
| Supplemental Rate Add-on   |   |   |                            | \$8.6851                      |  |  |  |  |
| Totals   | 199.8173  | 198.5126  | 14.4984                    | 192.6993                      |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



183.20

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Harmony Health Center**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership: Private For prof | it [1] CHOW Status based o | n this Cost Report: No Change[1] |
|-------------------------------------|----------------------------|----------------------------------|
|                                     |                            |                                  |

| Type of Ownership: Private For pr | ont [1] CHOW Sta  | tus dased of | n this Cost  | Report: No        | Cnange <sub>[1]</sub> |                 |            |
|-----------------------------------|-------------------|--------------|--------------|-------------------|-----------------------|-----------------|------------|
| Provider Information              | Cost Report (     | CR)          | ]            | Patient Days      |                       | Ratings         | Days       |
| 9820 N. Kendall Drive             | 01/01/2010-12/3   | 1/2010       | Number of    | Beds: 20          | 03                    | Superior:       | 0          |
| Miami Fl 33176                    | Days In CR        | 365          | Maximum      |                   | 74,095                | Standard:       | 184        |
| County: Dade[13]                  | First Used: 20    | 11/07        | Max Annu     | alized:           | 74,095                | Conditional:    | 0          |
| Region: South[2] Area: 11         | Last Used: 20     | 11/07        | Total Patie  | nt:               | 73,571                | Total:          | 184        |
| Control Private For profit [1]    | Unaudited [3]     |              | Medicare:    |                   | 18,083                | Inflat          | ion        |
| Current Class South Large [4]     | Initial CR? False |              | Medicaid:    |                   | 38,245                | FY Index:       | 1.22078676 |
| Class at 1/94: South Large [4]    | Medicaid Uti      | ization      |              | 51.9              | 8380%                 | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]      | Occupancy:        |              |              | 99.2              | 9280%                 | Cost:           | 1.03283230 |
| Open Date: 3/1/1970               | Statewide Lo      | w Occupanc   | y Threshol   | d: <b>79.3</b>    | 1440%                 | Target:         | 1.01620550 |
| Acquired Date: 12/11/1998         | Medicaid Lov      | v Occupanc   | y Threshol   | d: <b>41.9</b>    | 4060%                 | DC FY Index:    | 1.17400000 |
| Entered Medicaid 11/13/2000       | Low Occupan       | icy Adjustm  | nent Factor: | 125.1             | 8886%                 | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 9/1/2003       | Weighted Lo       | w Occ Adju   | stment Fac   | tor: <b>100.0</b> | 0000%                 | DC Inflation:   | 1.02001704 |
| Previous Med # <b>226386</b>      |                   |              |              |                   |                       |                 |            |
|                                   |                   |              |              |                   |                       | PS Target:      | 1.02315072 |
|                                   |                   | Rate Calo    | culations    |                   |                       |                 |            |
| Item Description                  | Operating         | Dir          | rect         | InDirect          | Propert               | y ROE           | Totals     |
| 1                                 | 1.264.00          |              | 0.5.50.4     | 1.016.700         | 0.62.5                | 770             | 6.751.050  |

|       | Rate Calculations                         |           |           |           |          |     |           |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,264,995 | 2,705,704 | 1,916,788 | 863,572  | 0   | 6,751,059 |
| 1a    | Audit Adjustments                         |           |           |           |          |     |           |
| 2     | Cost Per Diem                             | 33.0761   | 70.7466   | 50.1187   | 22.5800  |     | 176.5214  |
| 3     | Cost Per Diem Inflated                    | 34.1621   | 72.1627   | 51.7642   |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 34.1621   | 72.1627   | 51.7642   | 22.5800  |     | 180.6690  |
| 5a    | Interim Adjustment                        |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 40.1320   |           | 52.2264   |          |     |           |
| 7     | Provider Target Rate                      | 41.0611   |           | 53.4355   |          |     |           |
| 7a    | Interim Adjustment                        |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193   | 97.3713   | 64.0999   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378   |           | 56.8989   |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535   |           | 57.8210   |          |     |           |
| 10a   | New Provider Target Limitation            |           |           |           |          |     |           |
| 10b   | Base for line 10a                         |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 34.1621   | 72.1627   | 51.7642   | 13.6500  |     | 171.7390  |
| 12/13 | Medicaid Adjustment Rate                  |           | 0.1611    | 0.1155    |          |     |           |
| 14    | Prospective Per Diem 11                   | 34.1621   | 72.3238   | 51.8797   | 13.6500  |     | 172.0156  |
| 15    | 11 1 1 0 4 1 1 1 1 0 7/1/2000             |           |           |           |          |     |           |





183.20

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Harmony Health Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 11/13/2000 |
|----------------------|------------|
| Year of Phase-In/Ful | 1:         |
| RS to Start Calcs:   | 1998/07    |
| Indexed Asset Value  | 8,598,830  |
| FRVS Base Asset:     | 8,598,830  |
| Occup Adj Factor:    | 0.9000     |
| ROE Factor           | 0.027600   |
|                      |            |

| Mortgage Information        |           |          |  |  |
|-----------------------------|-----------|----------|--|--|
| Amount: <b>6,000,000.00</b> |           |          |  |  |
| Type:                       | Fixed [2] |          |  |  |
| < 60% of Base:              | False     |          |  |  |
| Interest Rate:              | 6.0000    | <b>%</b> |  |  |
| Chase Rate:                 | 4.0000    | <b>%</b> |  |  |
| Amortization Rate:          | 6.0000    | <b>%</b> |  |  |
| Interest Only:              | False     |          |  |  |
| Yearly Payment:             | 591,405   |          |  |  |

| Calculation of FRVS Per Diem |             |          |  |  |  |
|------------------------------|-------------|----------|--|--|--|
| T                            | otal Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 6,879,064   | 8.8686   |  |  |  |
| 20% ROE(2):                  | 1,719,766   | 0.7118   |  |  |  |
| Insurance Cost(3)            | 75,538      | 1.0267   |  |  |  |
| Taxes Cost(3):               | 155,621     | 2.1152   |  |  |  |
| Home Office(3):              | 5,852       | 0.0795   |  |  |  |
| Replacement(3&4              | i): 142,652 | 0.0000   |  |  |  |
| Total FRVS PD:               |             | 12.8018  |  |  |  |

- (1) 80% Capital (\$6,879,064) amortized at 6.0000% for 20 years Principal & Interest of \$591,405 divided by annual available days (74,095) divided by Occup. Adj. (0.9000) = \$8.8686
- (2) 20% ROE (\$1,719,766) times the ROE factor (0.027600) divided by annual available days (74,095) divided by Occup. Adj. (0.9000) = \$0.7118
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard: 37,8      | 382        |
|----------------------|------------|----------------------------------|------------|
| Comparison Date:     | 1/1/1998   | Current RS PBS: 49,5             | 593        |
| Comparison Bed       | 203        | Effective PBS Limitation 7,690,0 | <b>146</b> |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components   | S Cost FRVS MTA* Final Component                  |   |                            |                               |  |  |  |
| Operating  | 34.1621   | 34.1621   | 2.4950                     | 31.6671                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 72.3238<br>51.8797<br>13.6500<br>0.0000<br>0.0000 | 72.3238<br>51.8797<br>12.8018<br>0.0000<br>0.0000 | 5.2822<br>3.7890<br>0.9350 | 67.0416<br>48.0907<br>11.8668 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$15.8460<br>\$8.6851         |  |  |  |
| Totals   | 172.0156  | 171.1674  | 12.5012                    | 183.1973                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





247.08

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### The Crossings

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| <b>Type</b> | of Ownership: | : Private For <b>J</b> | profit [1] | CHOW Status based o | n this Cost Rep | ort: No Change[1] | L |
|-------------|---------------|------------------------|------------|---------------------|-----------------|-------------------|---|
|             |               |                        |            |                     |                 |                   |   |

| Type of Ownership. I Tivate For pr |                            | Status Dase   | i on this co | •               | 9.1     | 1            |              |            |
|------------------------------------|----------------------------|---------------|--------------|-----------------|---------|--------------|--------------|------------|
| Provider Information               | formation Cost Report (CR) |               |              | Patient Days    |         | Ratings Days |              |            |
| 4445 Pine Forest Dr.               | 08/01/2005                 | -07/31/2006   | Number       | of Beds:        | 60      |              | Superior:    | 0          |
| Lake Worth FL 33463                | Days In CR                 | 365           | Maximu       | m:              | 21,900  |              | Standard:    | 184        |
| County: Palm Beach[50]             | First Used:                | 2011/07       | Max An       | nualized:       | 21,900  |              | Conditional: | 0          |
| Region: South[2] Area: 9           | Last Used:                 | 2011/07       | Total Pa     | tient:          | 14,660  |              | Total:       | 184        |
| Control Private For profit [1]     | Unaudited [3               | 3]            | Medicar      | e:              | 2,050   |              | Inflati      | on         |
| Current Class South Small [3]      | Initial CR?                | False         | Medicai      | d:              | 8,550   | FY I         | Index:       | 1.07268751 |
| Class at 1/94: South Small [3]     | Medicai                    | d Utilization |              | 58.             | 32196%  | Sem          | ester Index: | 1.26086800 |
| Operating Ex > 18 months [1]       | Occupar                    | ncy:          |              | 66.             | 94064%  | Cost         | t•           | 1.17542899 |
| Open Date: 7/1/1988                | Statewic                   | le Low Occup  | ancy Thresh  | old: <b>79.</b> | 31440%  | Targ         |              | 1.01620550 |
| Acquired Date: 7/1/1988            | Medicai                    | d Low Occupa  | ancy Thresh  | old: <b>41.</b> | 94060%  | _            | FY Index:    | 1.05499409 |
| Entered Medicaid 11/1/1988         | Low Oc                     | cupancy Adju  | stment Facto | or: <b>84.</b>  | 39910%  |              | Sem Index:   | 1.19750000 |
| Med # Active Date: 2/1/2004        | Weighte                    | d Low Occ A   | djustment F  | actor: 100.     | 00000%  |              | Inflation:   |            |
| Previous Med # <b>210498</b>       |                            |               |              |                 |         | _            |              | 1.13507745 |
|                                    |                            |               |              |                 |         | PS T         | Γarget:      | 1.02315072 |
|                                    |                            | Rate (        | Calculations |                 |         |              |              |            |
| Item Description                   | Oper                       | ating         | Direct       | InDirect        | Propert | ty           | ROE          | Totals     |
| <u> </u>                           |                            |               |              | ,               |         |              |              |            |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 507,785          | 752,987             | 540,002             | 126,882  | 0   | 1,927,656 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 59.3901          | 88.0687             | 63.1581             | 14.8400  |     | 225.4569  |
| 3     | Cost Per Diem Inflated                    | 69.8088          | 99.9648             | 74.2379             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 69.8088          | 99.9648             | 74.2379             | 14.8400  |     | 258.8515  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 59.9305          |                     | 58.5755             |          |     |           |
| 7     | Provider Target Rate                      | 61.3179          |                     | 59.9316             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 59.2863          | 102.7706            | 78.6955             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 60.7984          |                     | 70.2905             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 61.7837          |                     | 71.4296             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 59.2863          | 99.9648             | 59.9316             | 13.6500  |     | 232.8327  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.9359              | 0.5611              |          |     |           |
| 14    | Prospective Per Diem 11                   | 59.2863          | 100.9007            | 60.4927             | 13.6500  |     | 234.3297  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





247.08

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| The | Crossings |
|-----|-----------|
|     |           |

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 11/1/1988 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1988/07   |
| Indexed Asset Value   | 2,100,471 |
| FRVS Base Asset:      | 1,264,851 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.046980  |
|                       |           |

| Mortgage Information |           |  |  |  |  |
|----------------------|-----------|--|--|--|--|
| Amount: 2,376,000.00 |           |  |  |  |  |
| Type:                | Fixed [2] |  |  |  |  |
| < 60% of Base:       | False     |  |  |  |  |
| Interest Rate:       | 6.5000 %  |  |  |  |  |
| Chase Rate:          | 4.0000 %  |  |  |  |  |
| Amortization Rate:   | 6.5000 %  |  |  |  |  |
| Interest Only:       | False     |  |  |  |  |
| Yearly Payment:      | 150,341   |  |  |  |  |

| Calculation of FRVS Per Diem |                           |          |  |  |  |
|------------------------------|---------------------------|----------|--|--|--|
|                              | Total Amount              | Per Diem |  |  |  |
| 80% Capital(1)               | 1,680,377                 | 7.6277   |  |  |  |
| 20% ROE(2):                  | 420,094                   | 1.0013   |  |  |  |
| Insurance Cost(              | (3): <b>61,729</b>        | 4.2107   |  |  |  |
| Taxes Cost(3):               | 60,963                    | 4.1585   |  |  |  |
| Home Office(3)               | ): 0                      | 0.0000   |  |  |  |
| Replacement(3                | <b>&amp;</b> 4): <b>0</b> | 0.0000   |  |  |  |
| Total FRVS P                 | D:                        | 16.9982  |  |  |  |

- (1) 80% Capital (\$1,680,377) amortized at 6.5000% for 20 years Principal & Interest of \$150,341 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$7.6277
- (2) 20% ROE (\$420,094) times the ROE factor (0.046980) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$1.0013
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 29,662    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1988    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60          | Effective PBS Limitation | 1,779,720 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |                            |                               |  |  |  |
|--|--|--|----------------------------|-------------------------------|--|--|--|
| Components   | Cost   | FRVS   | MTA*                       | Final Component               |  |  |  |
| Operating  | 59.2863  | 59.2863  | 4.3300                     | 54.9563                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 100.9007<br>60.4927<br>13.6500<br>0.0000<br>0.0000 | 100.9007<br>60.4927<br>16.9982<br>0.0000<br>0.0000 | 7.3693<br>4.4181<br>1.2415 | 93.5314<br>56.0746<br>15.7567 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |  |                            | \$18.0720<br>\$8.6851         |  |  |  |
| Totals   | 234.3297   | 237.6779   | 17.3589                    | 247.0761                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



Previous Med#

Med # Active Date:

2/1/2004

202568

# Florida Agency For Health Care Administration

226.77

DC Sem Index:

**DC** Inflation:

**PS** Target:

100.00000%

1.19750000

1.13507745

1.02315072

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **The Crossroads**

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

| Provider Information                  | Cost Report (CR)                         | Patient Days     |          | Ratings Days    |            |
|---------------------------------------|--|------------------|----------|-----------------|------------|
| 206 West Orange Street                | West Orange Street 08/01/2005-07/31/2006 |                  | 60       | Superior:       | 0          |
| Davenport FL 33837                    | Days In CR 365                           | Maximum:         | 21,900   | Standard:       | 184        |
| County: Polk[53]                      | First Used: <b>2011/07</b>               | Max Annualized:  | 21,900   | Conditional:    | 0          |
| Region: Central[3] Area: 6            | Last Used: <b>2011/07</b>                | Total Patient:   | 16,299   | Total:          | 184        |
| Control <b>Private For profit [1]</b> | Unaudited [3]                            | Medicare:        | 4,467    | Inflati         | on         |
| Current Class Central Small [5]       | Initial CR? False                        | Medicaid:        | 10,170   | FY Index:       | 1.07268751 |
| Class at 1/94: South Small [3]        | Medicaid Utilization                     | 62               | 2.39647% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]          | Occupancy:                               | 74               | 4.42466% | Cost:           | 1.17542899 |
| Open Date: 1/1/1970                   | Statewide Low Occupan                    | cy Threshold: 79 | 9.31440% | Target:         | 1.01620550 |
| Acquired Date: 1/1/1970               | Medicaid Low Occupand                    | cy Threshold: 41 | 1.94060% | DC FY Index:    | 1.05499409 |
| Entered Medicaid 1/1/1970             | Low Occupancy Adjustn                    | nent Factor: 93  | 3.83499% | DC Firmuex.     | 1.03477407 |

Weighted Low Occ Adjustment Factor:

|       |   | ]                | Rate Calculations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 573,054          | 874,727             | 561,439             | 111,972  | 0   | 2,121,192 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 56.3475          | 86.0105             | 55.2054             | 11.0100  |     | 208.5734  |
| 3     | Cost Per Diem Inflated                    | 66.2325          | 97.6286             | 64.8900             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 66.2325          | 97.6286             | 64.8900             | 11.0100  |     | 239.7611  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 47.6380          |                     | 57.0233             |          |     |           |
| 7     | Provider Target Rate                      | 48.7409          |                     | 58.3434             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 56.4866          | 97.7236             | 72.5771             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 54.6049          |                     | 64.3815             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 55.4898          |                     | 65.4248             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 48.7409          | 97.6286             | 58.3434             | 11.0100  |     | 215.7229  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.3615              | 0.8137              |          |     |           |
| 14    | Prospective Per Diem 11                   | 48.7409          | 98.9901             | 59.1571             | 11.0100  |     | 217.8981  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





226.77

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| The | Crossroads |
|-----|------------|
|     |            |

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 7/1/1988  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1971/07   |
| Indexed Asset Value   | 1,833,849 |
| FRVS Base Asset:      | 971,248   |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.046980  |
|                       |           |

| Mortgage Information        |           |          |  |  |
|-----------------------------|-----------|----------|--|--|
| Amount: <b>2,024,000.00</b> |           |          |  |  |
| Type:                       | Fixed [2] |          |  |  |
| < 60% of Base:              | False     |          |  |  |
| Interest Rate:              | 6.5000    | <b>%</b> |  |  |
| Chase Rate:                 | 4.0000    | <b>%</b> |  |  |
| Amortization Rate:          | 6.5000    | <b>%</b> |  |  |
| Interest Only:              | False     |          |  |  |
| Yearly Payment:             | 131,2     | 258      |  |  |

| Calculation of FRVS Per Diem |                   |          |  |  |
|------------------------------|-------------------|----------|--|--|
| 7                            | Total Amount      | Per Diem |  |  |
| 80% Capital(1):              | 1,467,079         | 6.6595   |  |  |
| 20% ROE(2):                  | 366,770           | 0.8742   |  |  |
| Insurance Cost(3             | <b>48,252</b>     | 2.9604   |  |  |
| Taxes Cost(3):               | 23,263            | 1.4273   |  |  |
| Home Office(3):              | 0                 | 0.0000   |  |  |
| Replacement(3&               | (4): <b>2,968</b> | 0.0000   |  |  |
| Total FRVS PD                | <b>)</b> :        | 11.9214  |  |  |

- (1) 80% Capital (\$1,467,079) amortized at 6.5000% for 20 years Principal & Interest of \$131,258 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$6.6595
- (2) 20% ROE (\$366,770) times the ROE factor (0.046980) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.8742
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60         | Effective PBS Limitation | 1,710,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |  |
| Operating  | 48.7409   | 48.7409   | 3.5598                     | 45.1811                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 98.9901<br>59.1571<br>11.0100<br>0.0000<br>0.0000 | 98.9901<br>59.1571<br>11.9214<br>0.0000<br>0.0000 | 7.2298<br>4.3206<br>0.8707 | 91.7603<br>54.8365<br>11.0507 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$15.2519<br>\$8.6851         |  |  |
| Totals   | 217.8981  | 218.8095  | 15.9809                    | 226.7656                      |  |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|





208.19

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Douglas Jacobson State Veterans 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]

| Type of Ownership. Government Non-Front [4] Cirow Status based on this Cost Report. No Change [1] |                            |                |                     |             |                            |            |
|---|----------------------------|----------------|---------------------|-------------|----------------------------|------------|
| Provider Information  | Cost Report (CR)           |                | Patient Days        |             | Ratings                    | Days       |
| 21281 Grayston Terrance   | 07/01/2009-06/30/201       | Number of      | f Beds: 120         | )           | Superior:                  | 0          |
| Port Charlotte FL 33954   | Days In CR 365             | 5 Maximun      | n: <b>4</b>         | 3,800       | Standard:                  | 184        |
| County: Charlotte[8]  | First Used: <b>2011/07</b> | Max Ann        | ualized: 4          | 3,800       | Conditional:               | 0          |
| Region: South[2] Area: 8  | Last Used: <b>2011/07</b>  | Total Pat      | ent: 4              | 2,541       | Total:                     | 184        |
| Control Government Non-Prof   | Unaudited [3]              | Medicare       |                     | 2,114       | Inflat                     | ion        |
| Current Class South Large [4]   | Initial CR? False          | Medicaid       | 2                   | 2,891       | FY Index:                  | 1.20667423 |
| Class at 1/94: South Large [4]  | Medicaid Utilization       | l              | 53.80               | 927%        | Semester Index:            | 1.26086800 |
| Operating Ex > 18 months [1]  | Occupancy:                 |                | 97.12               | 557%        | Cost:                      | 1.04491168 |
| Open Date: 4/1/2004   | Statewide Low Occu         | ipancy Thresho | ld: <b>79.31</b>    | <b>440%</b> | Target:                    | 1.01620550 |
| Acquired Date: 4/1/2004   | Medicaid Low Occu          | pancy Thresho  | ld: <b>41.94</b>    | 060%        | DC FY Index:               | 1.16650000 |
| Entered Medicaid 6/7/2004   | Low Occupancy Ad           | justment Facto | 122.45              | 642%        | DC F1 Index. DC Sem Index: | 1.19750000 |
| Med # Active Date: 6/7/2004   | Weighted Low Occ           | Adjustment Fa  | etor: <b>100.00</b> | 000%        |                            |            |
| Previous Med #  |                            |                |                     |             | DC Inflation:              | 1.02657523 |
|   |                            |                |                     |             | PS Target:                 | 1.02315072 |
| Rate Calculations   |                            |                |                     |             |                            |            |
| Item Description  | Operating                  | Direct         | InDirect            | Propert     | v ROE                      | Totals     |

|       | Rate Calculations                         |           |           |          |          |     |           |
|-------|---|-----------|-----------|----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct    | InDirect | Property | ROE | Totals    |
| 1     | Total Cost                                | 965,210   | 2,361,129 | 989,813  | 205,561  | 0   | 4,521,713 |
| 1a    | Audit Adjustments                         |           |           |          |          |     |           |
| 2     | Cost Per Diem                             | 42.1655   | 103.1466  | 43.2403  | 8.9800   |     | 197.5324  |
| 3     | Cost Per Diem Inflated                    | 44.0592   | 105.8877  | 45.1823  |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |           |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 44.0592   | 105.8877  | 45.1823  | 8.9800   |     | 204.1092  |
| 5a    | Interim Adjustment                        |           |           |          |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |           |          |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 70.7949   |           | 60.0511  |          |     |           |
| 7     | Provider Target Rate                      | 72.4339   |           | 61.4413  |          |     |           |
| 7a    | Interim Adjustment                        |           |           |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |          |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193   | 97.3713   | 64.0999  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378   |           | 56.8989  |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535   |           | 57.8210  |          |     |           |
| 10a   | New Provider Target Limitation            |           |           |          |          |     |           |
| 10b   | Base for line 10a                         |           |           |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 44.0592   | 97.3713   | 45.1823  | 8.9800   |     | 195.5928  |
| 12/13 | Medicaid Adjustment Rate                  |           | 0.4173    | 0.1936   |          |     |           |
| 14    | Prospective Per Diem 11                   | 44.0592   | 97.7886   | 45.3759  | 8.9800   |     | 196.2037  |
| 15    | H 1 10 4 H 11 10 7/1/2022                 |           |           |          |          |     |           |





208.19

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Douglas Jacobson State Veterans Nursing Home**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 6/7/2004  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 2004/01   |
| Indexed Asset Value   | 5,503,126 |
| FRVS Base Asset:      | 5,163,720 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information |          |          |  |  |  |
|----------------------|----------|----------|--|--|--|
| Amount:              |          | 0.00     |  |  |  |
| Type:                | None [1] |          |  |  |  |
| < 60% of Base:       | True     |          |  |  |  |
| Interest Rate:       | 4.0000   | <b>%</b> |  |  |  |
| Chase Rate:          | 4.0000   | <b>%</b> |  |  |  |
| Amortization Rate:   | 4.0000   | <b>%</b> |  |  |  |
| Interest Only:       | True     |          |  |  |  |
| Yearly Payment:      | 173,     | ,430     |  |  |  |

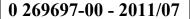
| Calculation        | of FRVS Per      | Diem     |
|--------------------|------------------|----------|
| To                 | otal Amount      | Per Diem |
| 80% Capital(1):    | 4,402,501        | 4.3995   |
| 20% ROE(2):        | 1,100,625        | 0.8812   |
| Insurance Cost(3): | 9,051            | 0.2128   |
| Taxes Cost(3):     | 0                | 0.0000   |
| Home Office(3):    | 41,034           | 0.9646   |
| Replacement(3&4)   | ): <b>22,011</b> | 0.0000   |
| Total FRVS PD:     |                  | 6.4581   |

- (1) 80% Capital (\$4,402,501) amortized at 4.0000% for 20 years Interest of \$173,430 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$4.3995
- (2) 20% ROE (\$1,100,625) times the ROE factor (0.031560) 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

| Per Bed Standard Det | termination | Used Per Bed Standard:          | 43,031    |  |
|----------------------|-------------|---------------------------------|-----------|--|
| Comparison Date:     | 7/1/2003    | Current RS PBS:                 | 49,593    |  |
| Comparison Bed       | 120         | <b>Effective PBS Limitation</b> | 5,163,720 |  |

| (  | Comparison of Reimbursement under Cost vs. FRVS  |  |                            |                              |  |  |
|--|--|--|----------------------------|------------------------------|--|--|
| Components   | Cost   | FRVS   | MTA*                       | Final Component              |  |  |
| Operating  | 44.0592  | 44.0592  | 3.2179                     | 40.8413                      |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 97.7886<br>45.3759<br>8.9800<br>0.0000<br>0.0000 | 97.7886<br>45.3759<br>6.4581<br>0.0000<br>0.0000 | 7.1420<br>3.3140<br>0.4717 | 90.6466<br>42.0619<br>5.9864 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 106 2037   | 102 6919   | 14 1456                    | \$19.9659<br>\$8.6851        |  |  |
| Totals   | 196.2037   | 193.6818   | 14.1456                    | 208.1872                     |  |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|



Previous Med#

210960

### Florida Agency For Health Care Administration

201.92

**PS Target:** 

1.02315072

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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]

Patient Days **Provider Information** Cost Report (CR) **Ratings Days** 01/01/2009-12/31/2009 Superior: Number of Beds: 120 9711 West Oakland Park Blvd 184 43,800 Standard: 365 Days In CR Maximum: Sunrise FL 33351 0 Conditional: County: **Broward[6]** First Used: 2010/07 Max Annualized: 43,800 184 Total: Region: South[2] Area: 10 Last Used: 2011/07 Total Patient: 38,865 Control Private Non-Profit [3] 9,393 Unaudited [3] Medicare: Inflation **False** 25,002 Current Class South Large [4] Initial CR? Medicaid: FY Index: 1.19387802 Class at 1/94: South Large [4] Medicaid Utilization 64.33037% Semester Index: 1.26086800 88.73287% Operating Ex > 18 months [1] Occupancy: Cost: 1.05611124 Open Date: 11/6/1989 Statewide Low Occupancy Threshold: 79.31440% Target: 1.01620550 Acquired Date: 11/6/1989 Medicaid Low Occupancy Threshold: 41.94060% DC FY Index: 1.15950000 111.87485% **Entered Medicaid** 11/6/1989 Low Occupancy Adjustment Factor: DC Sem Index: 1.19750000 6/1/2004 100.00000% Med # Active Date: Weighted Low Occ Adjustment Factor: DC Inflation: 1.03277275

|       | 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   | 40.0100   |     | 202.0388  |
| 3     | Cost Per Diem Inflated   | 40.4378   | 75.2839   | 53.6976   |           |     |           |
| 4     | Low Occupancy Adjustment   |           |           |           |           |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 40.4378   | 75.2839   | 53.6976   | 40.0100   |     | 209.4293  |
| 5a    | Interim Adjustment   |           |           |           |           |     |           |
| 5b    | Interim Adjusted Per Diem  |           |           |           |           |     |           |
| 6     | Prior Semester: Provider Target Base   | 47.8774   |           | 56.2623   |           |     |           |
| 7     | Provider Target Rate   | 48.9858   |           | 57.5648   |           |     |           |
| 7a    | Interim Adjustment   |           |           |           |           |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |           |           |           |     |           |
| 8     | Cost Based Class Ceilings  | 51.5193   | 97.3713   | 64.0999   | 13.6500   |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 50.3378   |           | 56.8989   |           |     |           |
| 10    | Target Rate Class Ceiling  | 51.1535   |           | 57.8210   |           |     |           |
| 10a   | New Provider Target Limitation   |           |           |           |           |     |           |
| 10b   | Base for line 10a  |           |           |           |           |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 40.4378   | 75.2839   | 53.6976   | 13.6500   |     | 183.0693  |
| 12/13 | Medicaid Adjustment Rate   |           | 1.2137    | 0.8657    |           |     |           |
| 14    | Prospective Per Diem 11  | 40.4378   | 76.4976   | 54.5633   | 13.6500   |     | 185.1487  |
| 15    | H-1-10 to 10 to 11 to 11 to 12 |           |           |           |           |     |           |





201.92

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Regents Park of Sunrise**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 11/6/1989 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1989/07   |
| Indexed Asset Value   | 5,092,397 |
| FRVS Base Asset:      | 3,578,520 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.029170  |
|                       |           |

| Mortgage Information |              |          |  |  |
|----------------------|--------------|----------|--|--|
| Amount:              | 4,762,500    | 0.00     |  |  |
| Type:                | Variable [3] |          |  |  |
| < 60% of Base:       | False        |          |  |  |
| Interest Rate:       | 9.5000       | <b>%</b> |  |  |
| Chase Rate:          | 8.5000       | <b>%</b> |  |  |
| Amortization Rate:   | 9.5000       | <b>%</b> |  |  |
| Interest Only:       | False        |          |  |  |
| Yearly Payment:      | 455,691      |          |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |
|------------------------------|--------------------|----------|--|--|
| -                            | Total Amount       | Per Diem |  |  |
| 80% Capital(1):              | 4,073,918          | 11.5599  |  |  |
| 20% ROE(2):                  | 1,018,479          | 0.7537   |  |  |
| Insurance Cost(3             | <b>82,677</b>      | 2.1273   |  |  |
| Taxes Cost(3):               | 207,271            | 5.3331   |  |  |
| Home Office(3):              | 0                  | 0.0000   |  |  |
| Replacement(3&               | (4): <b>34,017</b> | 0.0000   |  |  |
| Total FRVS PD                | ):                 | 19.7740  |  |  |

- (1) 80% Capital (\$4,073,918) amortized at 9.5000% for 20 years Principal & Interest of \$455,691 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.5599
- (2) 20% ROE (\$1,018,479) times the ROE factor (0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7537
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 29,821    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1989   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 3,578,520 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |          |
|--|---|---|----------------------------|-------------------------------|----------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |          |
| Operating  | 40.4378   | 40.4378   | 2.9534                     | 37.4844                       |          |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 76.4976<br>54.5633<br>13.6500<br>0.0000<br>0.0000 | 76.4976<br>54.5633<br>19.7740<br>0.0000<br>0.0000 | 5.5870<br>3.9850<br>1.4442 | 70.9106<br>50.5783<br>18.3298 |          |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 105 1407  | 101 2727  | 12.000                     | \$15.9322<br>\$8.6851         |          |
| Totals   | 185.1487  | 191.2727  | 13.9696                    |                               | 201.9204 |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|



THE STATE OF THE S

# Florida Agency For Health Care Administration

195.73

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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] |
|---|---|
|   |   |

| Type of Ownership: I Tivate from Tr | one [5] Chow sta  | tus buscu   | on this Cost Ite | or a rio change  | -   |               |            |
|-------------------------------------|-------------------|-------------|------------------|------------------|-----|---------------|------------|
| Provider Information                | Cost Report (     | CR)         | Patier           | nt Days          |     | Ratings       | Days       |
| 558 Semoran Blvd                    | 01/01/2009-12/3   | 1/2009      | Number of Beds   | s: <b>120</b>    |     | Superior:     | 0          |
| Winter Park FL 32792                | Days In CR        | 365         | Maximum:         | 43,800           |     | Standard:     | 184        |
| County: Orange[48]                  | First Used: 20    | 10/07       | Max Annualized   | d: <b>43,800</b> |     | Conditional:  | 0          |
| Region: Central[3] Area: 7          | Last Used: 20     | 11/07       | Total Patient:   | 40,332           |     | Total:        | 184        |
| Control Private Non-Profit [3]      | Unaudited [3]     |             | Medicare:        | 10,840           |     | Inflat        | ion        |
| Current Class Central Large [6]     | Initial CR? False | e           | Medicaid:        | 20,108           | FY  | Index:        | 1.19387802 |
| Class at 1/94: North Large [2]      | Medicaid Util     | ization     |                  | 49.85619%        | Sen | nester Index: | 1.26086800 |
| Operating Ex > 18 months [1]        | Occupancy:        |             |                  | 92.08219%        | Cos |               | 1.05611124 |
| Open Date: 11/23/1988               | Statewide Lov     | w Occupan   | cy Threshold:    | 79.31440%        | Tar |               | 1.01620550 |
| Acquired Date: 11/23/1988           | Medicaid Lov      | v Occupan   | cy Threshold:    | 41.94060%        |     | FY Index:     | 1.15950000 |
| Entered Medicaid 11/23/1988         | Low Occupan       | icy Adjustr | nent Factor:     | 116.09770%       |     | Sem Index:    | 1.19750000 |
| Med # Active Date: 6/1/2004         | Weighted Lov      | v Occ Adji  | ustment Factor:  | 100.00000%       |     |               |            |
| Previous Med # 211044               |                   |             |                  |                  |     | Inflation:    | 1.03277275 |
|                                     |                   |             |                  |                  | PS  | Target:       | 1.02315072 |
|                                     |                   | Rate Ca     | lculations       |                  | •   | _             |            |
| Itam Danamintian                    | On anatin a       | D           | in at InD        | ina at Duama.    | -4  | DOE           | T-4-1-     |

|       |   |                  | ate 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             | 41.5800  |     | 201.3145  |
| 3     | Cost Per Diem Inflated                    | 39.5576          | 76.2724             | 51.1438             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 39.5576          | 76.2724             | 51.1438             | 41.5800  |     | 208.5538  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 41.4173          |                     | 49.6515             |          |     |           |
| 7     | Provider Target Rate                      | 42.3761          |                     | 50.8010             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 39.5576          | 76.2724             | 50.8010             | 13.6500  |     | 180.2810  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 39.5576          | 76.2724             | 50.8010             | 13.6500  |     | 180.2810  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





195.73

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Regents Park of Winter Park**

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:         | 11/23/1988 |
|---------------------|------------|
| Year of Phase-In/Fu | 11:        |
| RS to Start Calcs:  | 1988/07    |
| Indexed Asset Value | 4,948,145  |
| FRVS Base Asset:    | 3,559,440  |
| Occup Adj Factor:   | 0.9000     |
| ROE Factor          | 0.029170   |
|                     |            |

| Mortgage Information |              |          |  |  |
|----------------------|--------------|----------|--|--|
| Amount: 7,688,955.00 |              |          |  |  |
| Type:                | Variable [3] | 1        |  |  |
| < 60% of Base:       | False        |          |  |  |
| Interest Rate:       | 8.0000       | <b>%</b> |  |  |
| Chase Rate:          | 7.7500       | <b>%</b> |  |  |
| Amortization Rate:   | 8.0000       | <b>%</b> |  |  |
| Interest Only:       | False        |          |  |  |
| Yearly Payment:      | 397,3        | 327      |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |  |
|------------------------------|--------------------|----------|--|--|--|
|                              | Total Amount       | Per Diem |  |  |  |
| 80% Capital(1):              | 3,958,516          | 10.0793  |  |  |  |
| 20% ROE(2):                  | 989,629            | 0.7323   |  |  |  |
| Insurance Cost(3             | 91 <b>,886</b>     | 2.2782   |  |  |  |
| Taxes Cost(3):               | 221,143            | 5.4831   |  |  |  |
| Home Office(3):              | 0                  | 0.0000   |  |  |  |
| Replacement(3&               | (4): <b>24,890</b> | 0.0000   |  |  |  |
| Total FRVS PD                | ):                 | 18.5729  |  |  |  |

- (1) 80% Capital (\$3,958,516) amortized at 8.0000% for 20 years Principal & Interest of \$397,327 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.0793
- (2) 20% ROE (\$989,629) times the ROE factor ( 0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7323
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | tormination | TT 1D D 10: 1 1          | •••       |  |
|---------------------|-------------|--------------------------|-----------|--|
| Per Bed Standard De | termination | Used Per Bed Standard:   | 29,662    |  |
| Comparison Date:    | 1/1/1988    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,559,440 |  |

| (  | Comparison of Re                                  | imbursement u                                     | nder Cost vs.              | FRVS                          |
|--|---|---|----------------------------|-------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |
| Operating  | 39.5576   | 39.5576   | 2.8891                     | 36.6685                       |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 76.2724<br>50.8010<br>13.6500<br>0.0000<br>0.0000 | 76.2724<br>50.8010<br>18.5729<br>0.0000<br>0.0000 | 5.5706<br>3.7103<br>1.3565 | 70.7018<br>47.0907<br>17.2164 |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$15.3632<br>\$8.6851         |
| Totals   | 180.2810  | 185.2039  | 13.5265                    | 195.7257                      |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|



THE STATE OF THE S

Florida Agency For Health Care Administration

187.22

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Regents Park of Jacksonville

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

| Provider Information           | Cost Report (CR)           | Patient Days                      | Ratings Days                |
|--------------------------------|----------------------------|-----------------------------------|-----------------------------|
| 8700 AC Skinner Parkway        | 01/01/2010-12/31/2010      | Number of Beds: 120               | Superior: 0                 |
| Jacksonville FL 32256          | Days In CR 365             | Maximum: <b>43,800</b>            | Standard: 184               |
| County: Duval[16]              | First Used: <b>2011/07</b> | Max Annualized: 43,800            | Conditional: 0              |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient: 38,824             | Total: 184                  |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare: <b>5,113</b>            | Inflation                   |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: <b>25,468</b>           | FY Index: <b>1.22078676</b> |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 65.59860%                         | Semester Index: 1.26086800  |
| Operating Ex > 18 months [1]   | Occupancy:                 | 88.63927%                         | Cost: 1.03283230            |
| Open Date: 2/1/1986            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target: 1.01620550          |
| Acquired Date: <b>2/1/1986</b> | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index: 1.17400000     |
| Entered Medicaid 2/1/1986      | Low Occupancy Adjustr      | ment Factor: 111.75685%           | DC Sem Index: 1.19750000    |
| Med # Active Date: 6/1/2004    | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation: 1.02001704    |
| Previous Med # 211028          |                            |                                   | 1002001.01                  |
|                                |                            |                                   | PS Target: 1.02315072       |

|       | Rate Calculations  |           |           |           |          |     |           |
|-------|--|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost   | 832,595   | 1,924,301 | 1,051,108 | 927,799  | 0   | 4,735,803 |
| 1a    | Audit Adjustments  |           |           |           |          |     |           |
| 2     | Cost Per Diem  | 32.6918   | 75.5576   | 41.2717   | 36.4300  |     | 185.9511  |
| 3     | Cost Per Diem Inflated   | 33.7651   | 77.0700   | 42.6267   |          |     |           |
| 4     | Low Occupancy Adjustment   |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 33.7651   | 77.0700   | 42.6267   | 36.4300  |     | 189.8918  |
| 5a    | Interim Adjustment   |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 42.2845   |           | 48.9720   |          |     |           |
| 7     | Provider Target Rate   | 43.2634   |           | 50.1057   |          |     |           |
| 7a    | Interim Adjustment   |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings  | 47.7573   | 95.2206   | 58.5089   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 45.2463   |           | 53.4956   |          |     |           |
| 10    | Target Rate Class Ceiling  | 45.9795   |           | 54.3625   |          |     |           |
| 10a   | New Provider Target Limitation   |           |           |           |          |     |           |
| 10b   | Base for line 10a  |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 33.7651   | 77.0700   | 42.6267   | 13.6500  |     | 167.1118  |
| 12/13 | Medicaid Adjustment Rate   |           | 1.3525    | 0.7480    |          |     |           |
| 14    | Prospective Per Diem 11  | 33.7651   | 78.4225   | 43.3747   | 13.6500  |     | 169.2123  |
| 15    | Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





187.22

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| Regents Park of | of Jacksonville |
|-----------------|-----------------|
|-----------------|-----------------|

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 3/31/1994 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1986/01   |
| Indexed Asset Value   | 4,759,845 |
| FRVS Base Asset:      | 3,049,500 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027600  |
|                       |           |

| Mortgage Information        |           |          |  |  |
|-----------------------------|-----------|----------|--|--|
| Amount: <b>3,990,000.00</b> |           |          |  |  |
| Type:                       | Fixed [2] |          |  |  |
| < 60% of Base:              | False     |          |  |  |
| Interest Rate:              | 8.2500    | <b>%</b> |  |  |
| Chase Rate:                 | 12.0000   | <b>%</b> |  |  |
| Amortization Rate:          | 8.2500    | <b>%</b> |  |  |
| Interest Only:              | False     |          |  |  |
| Yearly Payment:             | 389,3     | 347      |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |
|------------------------------|--------------------|----------|--|--|
| 7                            | Total Amount       | Per Diem |  |  |
| 80% Capital(1):              | 3,807,876          | 9.8769   |  |  |
| 20% ROE(2):                  | 951,969            | 0.6665   |  |  |
| Insurance Cost(3             | 60,951             | 1.5699   |  |  |
| Taxes Cost(3):               | 203,798            | 5.2493   |  |  |
| Home Office(3):              | 0                  | 0.0000   |  |  |
| Replacement(3&               | (4): <b>65,937</b> | 0.0000   |  |  |
| Total FRVS PD                | ):                 | 17.3626  |  |  |

- (1) 80% Capital (\$3,807,876) amortized at 8.2500% for 20 years Principal & Interest of \$389,347 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.8769
- (2) 20% ROE (\$951,969) times the ROE factor (0.027600) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6665
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 107         | Effective PBS Limitation | 3,049,500 |  |

|   | Comparison of Re | imbursement u | nder Cost vs. | FRVS                  |  |
|---|------------------|---------------|---------------|-----------------------|--|
| Components  | Cost             | FRVS          | MTA*          | Final Component       |  |
| Operating   | 33.7651          | 33.7651       | 2.4660        | 31.2991               |  |
| Patient Care  |                  |               |               |                       |  |
| Direct Care   | 78.4225          | 78.4225       | 5.7276        | 72.6949               |  |
| Indirect Care   | 43.3747          | 43.3747       | 3.1679        | 40.2068               |  |
| Property  | 13.6500          | 17.3626       | 1.2681        | 16.0945               |  |
| ROE   | 0.0000           | 0.0000        |               |                       |  |
| ROE Adjustment  | 0.0000           | 0.0000        |               |                       |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on |                  |               |               | \$18.2430<br>\$8.6851 |  |
| Totals  | 169.2123         | 172.9249      | 12.6296       | 187.2234              |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|





165.71

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Jacaranda Manor

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

| Provider Information            | Cost Report (CR)           | Patient Days            | Ratings Days                      |
|---------------------------------|----------------------------|-------------------------|-----------------------------------|
| 4250 66th Street North          | 01/01/2009-12/31/2009      | Number of Beds: 299     | Superior: 0                       |
| St. Petersburg FL 33709         | Days In CR 365             | Maximum: 109,135        | Standard: 170                     |
| County: Pinellas[52]            | First Used: <b>2010/07</b> | Max Annualized: 109,135 | Conditional: 14                   |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient: 102,327  | Total: 184                        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>9,006</b>  | Inflation                         |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>91,200</b> | FY Index: 1.19387802              |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 89.12604%               | Semester Index: <b>1.26086800</b> |

Operating Ex > 18 months [1] 93.76186% Occupancy: Cost: 1.05611124 Open Date: 5/1/1970 Statewide Low Occupancy Threshold: 79.31440% Target: 1.01620550 41.94060% Acquired Date: 5/1/1970 Medicaid Low Occupancy Threshold: DC FY Index: 1.15950000 5/1/1970 Low Occupancy Adjustment Factor: 118.21543% **Entered Medicaid** DC Sem Index: 1.19750000 Med # Active Date: 10/15/2004 Weighted Low Occ Adjustment Factor: 100.00000% DC Inflation: 1.03277275 Previous Med# 211729 **PS Target:** 1.02315072

|       | 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   | 6.4200   |     | 153.3505   |
| 3     | Cost Per Diem Inflated  | 37.3124   | 83.8103   | 32.1583   |          |     |            |
| 4     | Low Occupancy Adjustment  |           |           |           |          |     |            |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 37.3124   | 83.8103   | 32.1583   | 6.4200   |     | 159.7010   |
| 5a    | Interim Adjustment  |           |           |           |          |     |            |
| 5b    | Interim Adjusted Per Diem   |           |           |           |          |     |            |
| 6     | Prior Semester: Provider Target Base  | 38.1474   |           | 46.1145   |          |     |            |
| 7     | Provider Target Rate  | 39.0305   |           | 47.1821   |          |     |            |
| 7a    | Interim Adjustment  |           |           |           |          |     |            |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |          |     |            |
| 8     | Cost Based Class Ceilings   | 49.6383   | 96.2960   | 61.3044   | 13.6500  |     |            |
| 9     | Prior Semester: Class Ceiling Target Base   | 47.7921   |           | 55.1439   |          |     |            |
| 10    | Target Rate Class Ceiling   | 48.5666   |           | 56.0375   |          |     |            |
| 10a   | New Provider Target Limitation  |           |           |           |          |     |            |
| 10b   | Base for line 10a   |           |           |           |          |     |            |
| 11    | Lesser of 5,7,8,10, 10a   | 37.3124   | 83.8103   | 32.1583   | 6.4200   |     | 159.7010   |
| 12/13 | Medicaid Adjustment Rate  |           | 3.4084    | 1.3078    |          |     |            |
| 14    | Prospective Per Diem 11   | 37.3124   | 87.2187   | 33.4661   | 6.4200   |     | 164.4172   |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |            |





165.71

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Jacaranda Manor

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1971/07   |
| Indexed Asset Value  | 5,836,408 |
| FRVS Base Asset:     | 2,853,393 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029170  |
|                      |           |

| Mortgage Information |             |          |  |
|----------------------|-------------|----------|--|
| Amount:              | 2,179,545   | 5.00     |  |
| Type:                | Variable [3 | 1        |  |
| < 60% of Base:       | False       |          |  |
| Interest Rate:       | 11.2200     | <b>%</b> |  |
| Chase Rate:          | 7.7500      | <b>%</b> |  |
| Amortization Rate:   | 9.7500      | <b>%</b> |  |
| Interest Only:       | False       |          |  |
| Yearly Payment:      | 531,449     |          |  |

| Calculation of FRVS Per Diem |                       |        |  |  |
|------------------------------|-----------------------|--------|--|--|
| Γ                            | Total Amount Per Diem |        |  |  |
| 80% Capital(1):              | 4,669,126             | 5.4107 |  |  |
| 20% ROE(2):                  | 1,167,282             | 0.3467 |  |  |
| Insurance Cost(3)            | ): 20,573             | 0.2011 |  |  |
| Taxes Cost(3):               | 68,659                | 0.6710 |  |  |
| Home Office(3):              | 20,798                | 0.2033 |  |  |
| Replacement(3&4              | 4): <b>113,994</b>    | 0.0000 |  |  |
| Total FRVS PD                | •                     | 6.8328 |  |  |

- (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

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 299         | Effective PBS Limitation | 8,521,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |                            |                              |  |  |
|--|--|--|----------------------------|------------------------------|--|--|
| Components Cost FRVS MTA* Final Component                          |  |  |                            |                              |  |  |
| Operating  | 37.3124  | 37.3124  | 2.7251                     | 34.5873                      |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 87.2187<br>33.4661<br>6.4200<br>0.0000<br>0.0000 | 87.2187<br>33.4661<br>6.8328<br>0.0000<br>0.0000 | 6.3700<br>2.4442<br>0.4990 | 80.8487<br>31.0219<br>6.3338 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 164 4173   | 174 9300   | 12.0202                    | \$4.2316<br>\$8.6851         |  |  |
| Totals   | 164.4172   | 164.8300   | 12.0383                    | 165.7084                     |  |  |

| *Medicaid | Trend | Ad | justment | : |
|-----------|-------|----|----------|---|
|-----------|-------|----|----------|---|





193.41

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

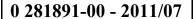
#### Pasadena Manor

**Type of Cost Report:Prospective [3]** Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Provider Information            | Cost Report (CR)           | Patient D         | Days      | Ratings         | Days       |
|---------------------------------|----------------------------|-------------------|-----------|-----------------|------------|
| 1430 Pasadena Avenue South      | 08/01/2009-07/31/2010      | Number of Beds:   | 126       | Superior:       | 0          |
| South Pasadena FL 33707         | Days In CR 365             | Maximum:          | 45,990    | Standard:       | 184        |
| County: Pinellas[52]            | First Used: <b>2011/01</b> | Max Annualized:   | 45,990    | Conditional:    | 0          |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient:    | 37,327    | Total:          | 184        |
| Control Private Non-Profit [3]  | Unaudited [3]              | Medicare:         | 1,930     | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid:         | 32,883    | FY Index:       | 1.20943572 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       |                   | 88.09441% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 |                   | 81.16330% | Cost:           | 1.04252585 |
| Open Date: 1/1/1970             | Statewide Low Occupan      | cy Threshold:     | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 1/1/1970         | Medicaid Low Occupand      | cy Threshold:     | 41.94060% | DC FY Index:    | 1.16783181 |
| Entered Medicaid 1/1/1970       | Low Occupancy Adjustr      | ment Factor: 1    | 02.33110% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 10/15/2004   | Weighted Low Occ Adju      | ustment Factor: 1 | 00.00000% | DC Inflation:   |            |
| Previous Med # <b>211702</b>    |                            |                   |           |                 | 1.02540451 |
|                                 |                            |                   |           | PS Target:      | 1.02315072 |
|                                 | Rate Ca                    | lculations        |           |                 |            |

|       | ·   | R                | ate Calculations    |                      | 1        |     |           |
|-------|---|------------------|---------------------|----------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect             | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,137,867        | 2,596,179           | 1,496,993            | 761,899  | 0   | 5,992,938 |
| 1a    | Audit Adjustments                         |                  |                     |                      |          |     |           |
| 2     | Cost Per Diem                             | 34.6035          | 78.9520             | 45.5248              | 23.1700  |     | 182.2503  |
| 3     | Cost Per Diem Inflated                    | 36.0750          | 80.9577             | 47.4608              |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                      |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 36.0750          | 80.9577             | 47.4608              | 23.1700  |     | 187.6635  |
| 5a    | Interim Adjustment                        |                  |                     |                      |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                      |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 38.1474          |                     | 46.9214              |          |     |           |
| 7     | Provider Target Rate                      | 39.0305          |                     | 48.0077              |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                      |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                      |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044              | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439              |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375              |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                      |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                      |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 36.0750          | 80.9577             | 47.4608              | 13.6500  |     | 178.1435  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 3.4695              | 2.0340               |          |     |           |
| 14    | Prospective Per Diem 11                   | 36.0750          | 84.4272             | 49.4948              | 13.6500  |     | 183.6470  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | nary Limitations no | ot applied after 7/2 | 1/2002   |     |           |

Provider has submitted Supplemental Schedule.





193.41

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Pasadena Manor

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1971/07   |
| Indexed Asset Value  | 1,651,940 |
| FRVS Base Asset:     | 842,445   |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031040  |
|                      |           |

| Mortgage Information |             |          |  |
|----------------------|-------------|----------|--|
| Amount:              | 1,896,72    | 4.00     |  |
| Type:                | Variable [3 | 1        |  |
| < 60% of Base:       | False       |          |  |
| Interest Rate:       | 11.7683     | <b>%</b> |  |
| Chase Rate:          | 6.7500      | <b>%</b> |  |
| Amortization Rate:   | 8.7500      | <b>%</b> |  |
| Interest Only:       | False       |          |  |
| Yearly Payment:      | 140,144     |          |  |

| Calculation of FRVS Per Diem |                           |          |  |
|------------------------------|---------------------------|----------|--|
|                              | Total Amount              | Per Diem |  |
| 80% Capital(1):              | 1,321,552                 | 3.3859   |  |
| 20% ROE(2):                  | 330,388                   | 0.2478   |  |
| Insurance Cost(              | 3): <b>125,049</b>        | 3.3501   |  |
| Taxes Cost(3):               | 29,950                    | 0.8024   |  |
| Home Office(3)               | <b>0</b>                  | 0.0000   |  |
| Replacement(38               | <b>%</b> 4): <b>2,112</b> | 0.0000   |  |
| Total FRVS P                 | D:                        | 7.7862   |  |

- (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 (0.031040) divided by annual available days (45,990) divided by Occup. Adj. (0.9000) = \$0.2478
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |           | Used Per Bed Standard:   | 28,500    |  |
|--------------------------------|-----------|--------------------------|-----------|--|
| Comparison Date:               | 10/1/1985 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 126       | Effective PBS Limitation | 3,591,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                                   |  |
|--|---|--|----------------------------|-----------------------------------|--|
| Components   | Cost FRVS MTA* Final Component                    |  |                            |                                   |  |
| Operating  | 36.0750   | 36.0750  | 2.6347                     | 33.4403                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 84.4272<br>49.4948<br>13.6500<br>0.0000<br>0.0000 | 84.4272<br>49.4948<br>7.7862<br>0.0000<br>0.0000 | 6.1662<br>3.6149<br>0.5687 | 78.2610<br>45.8799<br>7.2175      |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 183,6470  | 177.7832   | 12.9845                    | \$19.9237<br>\$8.6851<br>193.4075 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





190.05

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Community Care Center**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Provider Information            | Cost Report (CR)           | Patient Days                    | Ratings Days                 |  |  |  |
|---------------------------------|----------------------------|---------------------------------|------------------------------|--|--|--|
| 2202 West Oak Avenue            | 07/01/2009-06/30/2010      | Number of Beds: 120             | Superior: 0                  |  |  |  |
| Plant City FL 33563             | Days In CR 365             | Maximum: 43,80                  | O Standard: 184              |  |  |  |
| County: Hillsborough[29]        | First Used: <b>2011/01</b> | Max Annualized: 43,80           |                              |  |  |  |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient: 42,00            |                              |  |  |  |
| Control Private Non-Profit [3]  | Unaudited [3]              | Medicare: <b>4,98</b>           | 3 Inflation                  |  |  |  |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: 31,13                 | 1.2000/425                   |  |  |  |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 74.11261                        | % Semester Index: 1.26086800 |  |  |  |
| Operating Ex > 18 months [1]    | Occupancy:                 | 95.90183                        | % Cost: 1.04491168           |  |  |  |
| Open Date: 7/1/1976             | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> ° | 76 Target: 1.01620550        |  |  |  |
| Acquired Date: 7/1/1976         | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> ° | DC FY Index: 1.16650000      |  |  |  |
| Entered Medicaid 8/1/1976       | Low Occupancy Adjustr      | ment Factor: 120.91352°         | DC Sem Index: 1.19750000     |  |  |  |
| Med # Active Date: 10/15/2004   | Weighted Low Occ Adju      | ustment Factor: 100.00000       | DC Inflation: 1.02657523     |  |  |  |
| Previous Med # <b>211796</b>    |                            |                                 | 10200.020                    |  |  |  |
|                                 |                            |                                 | PS Target: 1.02315072        |  |  |  |
|                                 | Rate Calculations          |                                 |                              |  |  |  |

| Rate | Cal | cula | tions |
|------|-----|------|-------|
|------|-----|------|-------|

|       |   | 1,               | ate carearations    |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 988,304          | 2,527,887           | 1,356,968           | 394,118  | 0   | 5,267,277 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 31.7466          | 81.2016             | 43.5890             | 12.6600  |     | 169.1972  |
| 3     | Cost Per Diem Inflated                    | 33.1724          | 83.3596             | 45.5467             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 33.1724          | 83.3596             | 45.5467             | 12.6600  |     | 174.7387  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 38.1474          |                     | 46.1145             |          |     |           |
| 7     | Provider Target Rate                      | 39.0305          |                     | 47.1821             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 33.1724          | 83.3596             | 45.5467             | 12.6600  |     | 174.7387  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.2613              | 1.2355              |          |     |           |
| 14    | Prospective Per Diem 11                   | 33.1724          | 85.6209             | 46.7822             | 12.6600  |     | 178.2355  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





190.05

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| Center |
|--------|
|        |

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 11:       |
| RS to Start Calcs:   | 1976/07   |
| Indexed Asset Value  | 3,132,128 |
| FRVS Base Asset:     | 1,653,368 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage Information        |              |  |  |  |
|-----------------------------|--------------|--|--|--|
| Amount: <b>3,432,920.00</b> |              |  |  |  |
| Type:                       | Variable [3] |  |  |  |
| < 60% of Base:              | False        |  |  |  |
| Interest Rate:              | 11.7683 %    |  |  |  |
| Chase Rate:                 | 6.7500 %     |  |  |  |
| Amortization Rate:          | 8.7500 %     |  |  |  |
| Interest Only:              | False        |  |  |  |
| Yearly Payment:             | 265,718      |  |  |  |

| Calculation of     | Calculation of FRVS Per Diem |          |  |  |  |
|--------------------|------------------------------|----------|--|--|--|
| Tot                | al Amount                    | Per Diem |  |  |  |
| 80% Capital(1):    | 2,505,702                    | 6.7407   |  |  |  |
| 20% ROE(2):        | 626,426                      | 0.5015   |  |  |  |
| Insurance Cost(3): | 99,780                       | 2.3754   |  |  |  |
| Taxes Cost(3):     | 20,555                       | 0.4893   |  |  |  |
| Home Office(3):    | 0                            | 0.0000   |  |  |  |
| Replacement(3&4):  | 42,418                       | 0.0000   |  |  |  |
| Total FRVS PD:     |                              | 10.1069  |  |  |  |

- (1) 80% Capital (\$2,505,702) amortized at 8.7500% for 20 years Principal & Interest of \$265,718 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.7407
- (2) 20% ROE (\$626,426) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5015
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Ì | Per Bed Standard Det | ermination | Used Per Bed Standard:          | 28,500    | - |
|---|----------------------|------------|---------------------------------|-----------|---|
|   | Comparison Date:     | 10/1/1985  | Current RS PBS:                 | 49,593    |   |
|   | Comparison Bed       | 120        | <b>Effective PBS Limitation</b> | 3,420,000 |   |

| (  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                              |  |
|--|---|---|----------------------------|------------------------------|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                              |  |
| Operating  | 33.1724   | 33.1724   | 2.4228                     | 30.7496                      |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 85.6209<br>46.7822<br>12.6600<br>0.0000<br>0.0000 | 85.6209<br>46.7822<br>10.1069<br>0.0000<br>0.0000 | 6.2533<br>3.4168<br>0.7382 | 79.3676<br>43.3654<br>9.3687 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.5176<br>\$8.6851        |  |
| Totals   | 178.2355  | 175.6824  | 12.8311                    | 190.0540                     |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



222.52

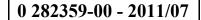
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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         | s same  | Ratings         | Days       |
|--------------------------------|----------------------------|----------------------|---------|-----------------|------------|
| 2525 SW 75th Avenue            | 01/01/2010-12/31/2010      | Number of Beds:      | 120     | Superior:       | 0          |
| Miami FL 33155                 | Days In CR 365             | Maximum:             | 43,800  | Standard:       | 184        |
| County: Dade[13]               | First Used: <b>2011/07</b> | Max Annualized:      | 43,800  | Conditional:    | 0          |
| Region: South[2] Area: 11      | Last Used: <b>2011/07</b>  | Total Patient:       | 41,813  | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:            | 25,313  | Inflati         | on         |
| Current Class South Large [4]  | Initial CR? False          | Medicaid:            | 14,108  | FY Index:       | 1.22078676 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 33.                  | .74070% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 95.                  | .46347% | Cost:           | 1.03283230 |
| Open Date: 10/6/1988           | Statewide Low Occupan      | cy Threshold: 79.    | .31440% | Target:         | 1.01620550 |
| Acquired Date: 10/6/1988       | Medicaid Low Occupand      | cy Threshold: 41.    | .94060% | DC FY Index:    | 1.17400000 |
| Entered Medicaid 10/6/1988     | Low Occupancy Adjustr      | ment Factor: 120.    | .36083% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 10/1/2001   | Weighted Low Occ Adju      | ustment Factor: 100. | .00000% | DC Inflation:   | 1.02001704 |
| Previous Med # <b>211095</b>   |                            |                      |         |                 |            |
|                                |                            |                      |         | PS Target:      | 1.02315072 |

|       | Rate Calculations   |           |           |           |          |     |           |  |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|--|
| Item  | Description   | Operating | Direct    | InDirect  | Property | ROE | Totals    |  |
| 1     | Total Cost  | 856,034   | 1,329,125 | 1,149,865 | 258,317  | 0   | 3,593,341 |  |
| 1a    | Audit Adjustments   |           |           |           |          |     |           |  |
| 2     | Cost Per Diem   | 60.6772   | 94.2107   | 81.5045   | 18.3100  |     | 254.7024  |  |
| 3     | Cost Per Diem Inflated  | 62.6694   | 96.0965   | 84.1805   |          |     |           |  |
| 4     | Low Occupancy Adjustment  |           |           |           |          |     |           |  |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 62.6694   | 96.0965   | 84.1805   | 18.3100  |     | 261.2564  |  |
| 5a    | Interim Adjustment  |           |           |           |          |     |           |  |
| 5b    | Interim Adjusted Per Diem   |           |           |           |          |     |           |  |
| 6     | Prior Semester: Provider Target Base  | 57.9417   |           | 70.4645   |          |     |           |  |
| 7     | Provider Target Rate  | 59.2831   |           | 72.0958   |          |     |           |  |
| 7a    | Interim Adjustment  |           |           |           |          |     |           |  |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |          |     |           |  |
| 8     | Cost Based Class Ceilings   | 51.5193   | 97.3713   | 64.0999   | 13.6500  |     |           |  |
| 9     | Prior Semester: Class Ceiling Target Base   | 50.3378   |           | 56.8989   |          |     |           |  |
| 10    | Target Rate Class Ceiling   | 51.1535   |           | 57.8210   |          |     |           |  |
| 10a   | New Provider Target Limitation  |           |           |           |          |     |           |  |
| 10b   | Base for line 10a   |           |           |           |          |     |           |  |
| 11    | Lesser of 5,7,8,10, 10a   | 51.1535   | 96.0965   | 57.8210   | 13.6500  |     | 218.7210  |  |
| 12/13 | Medicaid Adjustment Rate  |           |           |           |          |     |           |  |
| 14    | Prospective Per Diem 11   | 51.1535   | 96.0965   | 57.8210   | 13.6500  |     | 218.7210  |  |
| 15    | Inflated Usual & Customary Charge  Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |  |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| West    | Gables | Health   | Care | Center |
|---------|--------|----------|------|--------|
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**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/6/1988 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1988/07   |
| Indexed Asset Value  | 5,804,768 |
| FRVS Base Asset:     | 5,339,160 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027600  |
|                      |           |

| Mortgage Information        |             |          |  |  |  |
|-----------------------------|-------------|----------|--|--|--|
| Amount: <b>5,566,419.00</b> |             |          |  |  |  |
| Type:                       | Variable [3 | 1        |  |  |  |
| < 60% of Base:              | False       |          |  |  |  |
| Interest Rate:              | 9.1700      | <b>%</b> |  |  |  |
| Chase Rate:                 | 10.0000     | <b>%</b> |  |  |  |
| Amortization Rate:          | 9.1700      | <b>%</b> |  |  |  |
| Interest Only:              | False       |          |  |  |  |
| Yearly Payment:             | 507,488     |          |  |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |  |
|------------------------------|--------------------|----------|--|--|--|
|                              | Total Amount       | Per Diem |  |  |  |
| 80% Capital(1):              | 4,643,814          | 12.8739  |  |  |  |
| 20% ROE(2):                  | 1,160,954          | 0.8128   |  |  |  |
| Insurance Cost(3             | 30 <b>,37</b> 6    | 0.7265   |  |  |  |
| Taxes Cost(3):               | 92,780             | 2.2189   |  |  |  |
| Home Office(3):              | 1,582              | 0.0378   |  |  |  |
| Replacement(38               | (24): <b>8,470</b> | 0.0000   |  |  |  |
| Total FRVS PI                | <b>)</b> :         | 16.6699  |  |  |  |

- (1) 80% Capital (\$4,643,814) amortized at 9.1700% for 20 years Principal & Interest of \$507,488 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.8739
- (2) 20% ROE (\$1,160,954) times the ROE factor (0.027600) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8128
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 29,662    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1988   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 180        | Effective PBS Limitation | 5,339,160 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                  |  |  |  |
|--|---|---|----------------------------|----------------------------------|--|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                  |  |  |  |
| Operating  | 51.1535   | 51.1535   | 3.7360                     | 47.4175                          |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 96.0965<br>57.8210<br>13.6500<br>0.0000<br>0.0000 | 96.0965<br>57.8210<br>16.6699<br>0.0000<br>0.0000 | 7.0184<br>4.2230<br>1.2175 | 89.0781<br>53.5980<br>15.4524    |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 218.7210  | 221.7409  | 16.1949                    | \$8.2908<br>\$8.6851<br>222.5219 |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





200.81

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### 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 Da         |           | Ratings         | Days       |
|--------------------------------|----------------------------|--------------------|-----------|-----------------|------------|
| 1200 North Stone Street        | 01/01/2009-12/31/2009      | Number of Beds:    | 160       | Superior:       | 0          |
| Deland FL 32720                | Days In CR 365             | Maximum:           | 58,400    | Standard:       | 184        |
| County: Volusia[64]            | First Used: <b>2010/07</b> | Max Annualized:    | 58,400    | Conditional:    | 0          |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient:     | 55,111    | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:          | 10,068    | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid:          | 35,165    | FY Index:       | 1.19387802 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 6                  | 63.80759% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 9                  | 94.36815% | Cost:           | 1.05611124 |
| Open Date: 5/1/1982            | Statewide Low Occupan      | ncy Threshold: 7   | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 5/1/1982        | Medicaid Low Occupan       | cy Threshold: 4    | 41.94060% | DC FY Index:    | 1.15950000 |
| Entered Medicaid 5/1/1982      | Low Occupancy Adjusti      | ment Factor: 11    | 18.97985% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 11/3/2004   | Weighted Low Occ Adj       | ustment Factor: 10 | 00.00000% | DC Inflation:   | 1.03277275 |
| Previous Med # <b>212075</b>   |                            |                    |           |                 |            |
|                                |                            |                    |           | PS Target:      | 1.02315072 |

|       | 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   | 21.8800  | 2.8322 | 190.9736  |  |
| 3     | Cost Per Diem Inflated  | 48.2804   | 77.7797   | 47.7728   |          |        |           |  |
| 4     | Low Occupancy Adjustment  |           |           |           |          |        |           |  |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 48.2804   | 77.7797   | 47.7728   | 21.8800  | 2.8322 | 198.5451  |  |
| 5a    | Interim Adjustment  |           |           |           |          |        |           |  |
| 5b    | Interim Adjusted Per Diem   |           |           |           |          |        |           |  |
| 6     | Prior Semester: Provider Target Base  | 58.3252   |           | 69.0392   |          |        |           |  |
| 7     | Provider Target Rate  | 59.6755   |           | 70.6375   |          |        |           |  |
| 7a    | Interim Adjustment  |           |           |           |          |        |           |  |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |          |        |           |  |
| 8     | Cost Based Class Ceilings   | 47.7573   | 95.2206   | 58.5089   | 13.6500  |        |           |  |
| 9     | Prior Semester: Class Ceiling Target Base   | 45.2463   |           | 53.4956   |          |        |           |  |
| 10    | Target Rate Class Ceiling   | 45.9795   |           | 54.3625   |          |        |           |  |
| 10a   | New Provider Target Limitation  |           |           |           |          |        |           |  |
| 10b   | Base for line 10a   |           |           |           |          |        |           |  |
| 11    | Lesser of 5,7,8,10, 10a   | 45.9795   | 77.7797   | 47.7728   | 13.6500  | 2.8322 | 188.0142  |  |
| 12/13 | Medicaid Adjustment Rate  |           | 1.2082    | 0.7421    |          |        |           |  |
| 14    | Prospective Per Diem 11   | 45.9795   | 78.9879   | 48.5149   | 13.6500  | 2.8322 | 189.9645  |  |
| 15    | Inflated Usual & Customary Charge  Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |        |           |  |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Ridgecrest Nursing & Rehabilitation Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 11/3/2004 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1982/01   |
| Indexed Asset Value  | 6,863,614 |
| FRVS Base Asset:     | 2,815,680 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029170  |
|                      |           |

| Mortgage Information |              |          |  |  |
|----------------------|--------------|----------|--|--|
| Amount:              | 3,900,000.00 |          |  |  |
| Type:                | Fixed [2]    |          |  |  |
| < 60% of Base:       | False        |          |  |  |
| Interest Rate:       | 7.6700       | <b>%</b> |  |  |
| Chase Rate:          | 4.7500       | <b>%</b> |  |  |
| Amortization Rate:   | 7.6700       | <b>%</b> |  |  |
| Interest Only:       | False        |          |  |  |
| Yearly Payment:      | 537,681      |          |  |  |

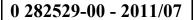
| Calculati       | Calculation of FRVS Per Diem |          |  |  |  |
|-----------------|------------------------------|----------|--|--|--|
|                 | Total Amount                 | Per Diem |  |  |  |
| 80% Capital(1): | 5,490,891                    | 10.2299  |  |  |  |
| 20% ROE(2):     | 1,372,723                    | 0.7618   |  |  |  |
| Insurance Cost( | (3): <b>80,836</b>           | 1.4668   |  |  |  |
| Taxes Cost(3):  | 105,786                      | 1.9195   |  |  |  |
| Home Office(3)  | ): <b>48,247</b>             | 0.8755   |  |  |  |
| Replacement(3   | <b>§</b> 4): <b>8,563</b>    | 0.0000   |  |  |  |
| Total FRVS P    | D:                           | 15.2535  |  |  |  |

- (1) 80% Capital (\$5,490,891) amortized at 7.6700% for 20 years Principal & Interest of \$537,681 divided by annual available days (58,400) divided by Occup. Adj. (0.9000) = \$10.2299
- (2) 20% ROE (\$1,372,723) times the ROE factor (0.029170) divided by annual available days (58,400) divided by Occup. Adj. (0.9000) = \$0.7618
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 134         | Effective PBS Limitation | 3,819,000 |  |

|  | Comparison of Re                                   | imbursement u                                      | inder Cost vs.                                  | FRVS   |  |  |  |
|--|--|--|---|--|--|--|--|
| Components Cost FRVS MTA* Final Component                          |  |  |   |  |  |  |  |
| Operating  | 45.9795  | 45.9795  | 3.3581  | 42.6214  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 78.9879<br>48.5149<br>13.6500<br>2.8322<br>-2.7873 | 78.9879<br>48.5149<br>15.2535<br>2.7873<br>-2.7873 | 5.7689<br>3.5433<br>1.1140<br>0.2036<br>-0.2036 | 73.2190<br>44.9716<br>14.1395<br>2.5837<br>-2.5837 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |  |   | \$17.1718<br>\$8.6851                              |  |  |  |
| Totals   | 187.1772   | 188.7358   | 13.7843   | 200.8084   |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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# Florida Agency For Health Care Administration

228.41

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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 Day         | /S       | Ratings         | Days       |
|--------------------------------|----------------------------|---------------------|----------|-----------------|------------|
| 9869 S.W. 152nd Street         | 01/01/2009-12/31/2009      | Number of Beds:     | 120      | Superior:       | 0          |
| Miami FL 33157                 | Days In CR 365             | Maximum:            | 43,800   | Standard:       | 184        |
| County: Dade[13]               | First Used: <b>2010/07</b> | Max Annualized:     | 43,800   | Conditional:    | 0          |
| Region: South[2] Area: 11      | Last Used: <b>2011/07</b>  | Total Patient:      | 43,390   | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:           | 9,237    | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid:           | 25,833   | FY Index:       | 1.19387802 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 59                  | 0.53676% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 99                  | 0.06393% | Cost:           | 1.05611124 |
| Open Date: 12/7/1995           | Statewide Low Occupan      | cy Threshold: 79    | 0.31440% | Target:         | 1.01620550 |
| Acquired Date: 3/1/1996        | Medicaid Low Occupan       | cy Threshold: 41    | 1.94060% | DC FY Index:    | 1.15950000 |
| Entered Medicaid 3/1/1996      | Low Occupancy Adjusti      | ment Factor: 124    | 1.90031% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/12/2004   | Weighted Low Occ Adj       | ustment Factor: 100 | 0.00000% | DC Inflation:   | 1.03277275 |
| Previous Med # <b>213021</b>   |                            |                     |          |                 |            |
|                                |                            |                     |          | PS Target:      | 1.02315072 |

|       | 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             | 21.7300  |     | 218.9551  |
| 3     | Cost Per Diem Inflated                    | 53.1858          | 99.6486             | 53.2054             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 53.1858          | 99.6486             | 53.2054             | 21.7300  |     | 227.7698  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 50.2130          |                     | 57.3329             |          |     |           |
| 7     | Provider Target Rate                      | 51.3755          |                     | 58.6602             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 51.1535          | 97.3713             | 53.2054             | 13.6500  |     | 215.3802  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.0447              | 0.5708              |          |     |           |
| 14    | Prospective Per Diem 11                   | 51.1535          | 98.4160             | 53.7762             | 13.6500  |     | 216.9957  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





228.41

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Coral Reef Nursing and Rehabilitation Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 3/1/1996  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1996/01   |
| Indexed Asset Value   | 5,648,557 |
| FRVS Base Asset:      | 4,188,480 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.029170  |
|                       |           |

| Mortgage Information        |              |          |  |
|-----------------------------|--------------|----------|--|
| Amount: <b>5,100,000.00</b> |              |          |  |
| Type:                       | Variable [3] |          |  |
| < 60% of Base:              | False        |          |  |
| Interest Rate:              | 8.5600       | <b>%</b> |  |
| Chase Rate:                 | 4.0000       | <b>%</b> |  |
| Amortization Rate:          | 6.0000       | <b>%</b> |  |
| Interest Only:              | False        |          |  |
| Yearly Payment:             | 388,493      |          |  |

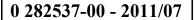
| Calculation of FRVS Per Diem |           |          |  |  |
|------------------------------|-----------|----------|--|--|
| Tota                         | al Amount | Per Diem |  |  |
| 80% Capital(1):              | 4,518,846 | 9.8552   |  |  |
| 20% ROE(2):                  | 1,129,711 | 0.8360   |  |  |
| Insurance Cost(3):           | 109,011   | 2.5124   |  |  |
| Taxes Cost(3):               | 114,983   | 2.6500   |  |  |
| Home Office(3):              | 0         | 0.0000   |  |  |
| Replacement(3&4):            | 286,914   | 0.0000   |  |  |
| Total FRVS PD:               |           | 15.8536  |  |  |

- (1) 80% Capital (\$4,518,846) amortized at 6.0000% for 20 years Principal & Interest of \$388,493 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.8552
- (2) 20% ROE (\$1,129,711) times the ROE factor (0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8360
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 34,904    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1995   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 4,188,480 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|--|--|
| Components   | Cost  | FRVS  | MTA*                       | MTA* Final Component          |  |  |  |  |  |  |
| Operating  | 51.1535   | 51.1535   | 3.7360                     | 47.4175                       |  |  |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 98.4160<br>53.7762<br>13.6500<br>0.0000<br>0.0000 | 98.4160<br>53.7762<br>15.8536<br>0.0000<br>0.0000 | 7.1878<br>3.9276<br>1.1579 | 91.2282<br>49.8486<br>14.6957 |  |  |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 24 ( 22 77  | 040 4002  |                            | \$16.5373<br>\$8.6851         |  |  |  |  |  |  |
| Totals   | 216.9957  | 219.1993  | 16.0093                    | 228.4124                      |  |  |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



223.34

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### 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]

| Type of Ownership. I fivate For pr | ont [1] CHOW Statu | s basea c | i               |               | change | _    |               |            |
|------------------------------------|--------------------|-----------|-----------------|---------------|--------|------|---------------|------------|
| Provider Information               | Cost Report (Cl    | R)        | Pati            | ent Days      |        |      | Ratings       | Days       |
| 521 69th Avernue North             | 07/01/2009-06/30   | /2010     | Number of Be    | ds: 9         | 6      |      | Superior:     | 0          |
| St. Petersburg Fl 33702            | Days In CR         | 365       | Maximum:        | <i>(</i>      | 35,040 |      | Standard:     | 184        |
| County: Pinellas [52]              | First Used: 201    | 1/07      | Max Annualiz    | ed:           | 35,040 |      | Conditional:  | 0          |
| Region: Central[3] Area: 5         | Last Used: 201     | 1/07      | Total Patient:  |               | 30,793 |      | Total:        | 184        |
| Control Private For profit [1]     | Unaudited [3]      |           | Medicare:       |               | 2,067  |      | Inflati       | on         |
| Current Class Central Small [5]    | Initial CR? False  |           | Medicaid:       | ,             | 25,094 | FY   | Index:        | 1.20667423 |
| Class at 1/94: North Small [1]     | Medicaid Utiliz    | ation     |                 | 81.49         | 9255%  | Sem  | nester Index: | 1.26086800 |
| Operating Ex > 18 months [1]       | Occupancy:         |           |                 | 87.8          | 7957%  | Cos  | t·            | 1.04491168 |
| Open Date: 4/27/1995               | Statewide Low      | Occupan   | cy Threshold:   | <b>79.3</b> 1 | 1440%  | Targ |               | 1.01620550 |
| Acquired Date: 4/27/1995           | Medicaid Low       | Occupano  | cy Threshold:   | 41.94         | 4060%  |      | FY Index:     | 1.16650000 |
| Entered Medicaid 6/1/1997          | Low Occupancy      | y Adjustr | ment Factor:    | 110.79        | 9900%  |      | Sem Index:    | 1.19750000 |
| Med # Active Date: 10/29/2004      | Weighted Low       | Occ Adju  | ustment Factor: | 100.00        | 0000%  | _    | Inflation:    |            |
| Previous Med # <b>227862</b>       |                    |           |                 |               |        |      |               | 1.02657523 |
|                                    |                    |           |                 |               |        | PS   | Target:       | 1.02315072 |
|                                    |                    | Rate Ca   | lculations      |               |        | ·    |               |            |
| Item Description                   | Operating          | Di        | irect Ir        | Direct        | Proper | ty   | ROE           | Totals     |

|       |   | R                | ate Calculations    |                      |          |     |           |
|-------|---|------------------|---------------------|----------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect             | Property | ROE | Totals    |
| 1     | Total Cost                                | 983,839          | 2,377,182           | 1,255,425            | 949,808  | 0   | 5,566,254 |
| 1a    | Audit Adjustments                         |                  |                     |                      |          |     |           |
| 2     | Cost Per Diem                             | 39.2061          | 94.7311             | 50.0289              | 37.8500  |     | 221.8161  |
| 3     | Cost Per Diem Inflated                    | 40.9669          | 97.2486             | 52.2758              |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                      |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 40.9669          | 97.2486             | 52.2758              | 37.8500  |     | 228.3413  |
| 5a    | Interim Adjustment                        |                  |                     |                      |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                      |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 46.0759          |                     | 56.5737              |          |     |           |
| 7     | Provider Target Rate                      | 47.1426          |                     | 57.8834              |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                      |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                      |          |     |           |
| 8     | Cost Based Class Ceilings                 | 56.4866          | 97.7236             | 72.5771              | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 54.6049          |                     | 64.3815              |          |     |           |
| 10    | Target Rate Class Ceiling                 | 55.4898          |                     | 65.4248              |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                      |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                      |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 40.9669          | 97.2486             | 52.2758              | 13.6500  |     | 204.1413  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 3.4454              | 1.8521               |          |     |           |
| 14    | Prospective Per Diem 11                   | 40.9669          | 100.6940            | 54.1279              | 13.6500  |     | 209.4388  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | nary Limitations no | ot applied after 7/2 | 1/2002   |     |           |





223.34

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Palm Terrace of St. Petersburg

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:           | 6/1/1997  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1995/01   |
| Indexed Asset Value   | 4,232,417 |
| FRVS Base Asset:      | 4,232,417 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information        |              |  |  |  |
|-----------------------------|--------------|--|--|--|
| Amount: <b>3,800,000.00</b> |              |  |  |  |
| Type:                       | Variable [3] |  |  |  |
| < 60% of Base:              | False        |  |  |  |
| Interest Rate:              | 7.1000 %     |  |  |  |
| Chase Rate:                 | 4.7500 %     |  |  |  |
| Amortization Rate:          | 6.7500 %     |  |  |  |
| Interest Only:              | False        |  |  |  |
| Yearly Payment:             | 308,945      |  |  |  |

| Calculation of FRVS Per Diem |                             |          |  |  |
|------------------------------|-----------------------------|----------|--|--|
|                              | Total Amount                | Per Diem |  |  |
| 80% Capital(1):              | 3,385,934                   | 9.7966   |  |  |
| 20% ROE(2):                  | 846,483                     | 0.8471   |  |  |
| Insurance Cost(              | (3): <b>57,196</b>          | 1.8574   |  |  |
| Taxes Cost(3):               | 44,619                      | 1.4490   |  |  |
| Home Office(3)               | 21,023                      | 0.6827   |  |  |
| Replacement(38               | <b>%</b> 4): <b>241,537</b> | 0.0000   |  |  |
| Total FRVS P                 | D:                          | 14.6328  |  |  |

- (1) 80% Capital (\$3,385,934) amortized at 6.7500% for 20 years Principal & Interest of \$308,945 divided by annual available days (35,040) divided by Occup. Adj. (0.9000) = \$9.7966
- (2) 20% ROE (\$846,483) times the ROE factor (0.031560) divided by annual available days (35,040) divided by Occup. Adj. (0.9000) = \$0.8471
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 34,361    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 7/1/1994    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 96          | Effective PBS Limitation | 3,298,656 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |                            |                               |  |  |  |  |  |
|--|--|--|----------------------------|-------------------------------|--|--|--|--|--|
| Components   | Cost   | FRVS   | MTA* Final Component       |                               |  |  |  |  |  |
| Operating  | 40.9669  | 40.9669  | 2.9920                     | 37.9749                       |  |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 100.6940<br>54.1279<br>13.6500<br>0.0000<br>0.0000 | 100.6940<br>54.1279<br>14.6328<br>0.0000<br>0.0000 | 7.3542<br>3.9532<br>1.0687 | 93.3398<br>50.1747<br>13.5641 |  |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |  |                            | \$19.5997<br>\$8.6851         |  |  |  |  |  |
| Totals   | 209.4388   | 210.4216   | 15.3681                    | 223.3383                      |  |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





167.41

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### The Terrace at Daytona Beach

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

| Provider Information           | Cost Report (CR)           | Patient Days                      | Ratings Days                 |            |
|--------------------------------|----------------------------|-----------------------------------|------------------------------|------------|
| 1704 Huntington Village Circl  | 08/01/2009-07/31/2010      | Number of Beds: 108               | Superior:                    | 0          |
| Daytona Beach FL 32114         | Days In CR 365             | Maximum: <b>39,420</b>            | Standard:                    | 184        |
| County: Volusia[64]            | First Used: <b>2011/07</b> | Max Annualized: 39,420            | Conditional:                 | 0          |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient: 38,381             | Total:                       | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>8,923</b>            | Inflati                      | on         |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: <b>22,315</b>           | FY Index:                    | 1.20943572 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 58.14075%                         | Semester Index:              | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 97.36428%                         | Cost:                        | 1.04252585 |
| Open Date: 6/29/1998           | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target:                      | 1.01620550 |
| Acquired Date: 6/29/1998       | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> %   | DC FY Index:                 | 1.16783181 |
| Entered Medicaid 6/29/1998     | Low Occupancy Adjustn      | nent Factor: <b>122.75739%</b>    | DC F1 Index:                 | 1.19750000 |
| Med # Active Date: 3/1/2004    | Weighted Low Occ Adju      | stment Factor: <b>100.00000</b> % | DC Sell Huex.  DC Inflation: |            |
| Previous Med # <b>213764</b>   |                            |                                   |                              | 1.02540451 |
|                                |                            |                                   | PS Target:                   | 1.02315072 |

|       |   | R                | ate Calculations   |                    |          |     |           |
|-------|---|------------------|--------------------|--------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct             | InDirect           | Property | ROE | Totals    |
| 1     | Total Cost                                | 758,035          | 1,524,286          | 737,317            | 620,580  | 0   | 3,640,218 |
| 1a    | Audit Adjustments                         |                  |                    |                    |          |     |           |
| 2     | Cost Per Diem                             | 33.9698          | 68.3077            | 33.0413            | 27.8100  |     | 163.1288  |
| 3     | Cost Per Diem Inflated                    | 35.4144          | 70.0430            | 34.4464            |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                    |                    |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 35.4144          | 70.0430            | 34.4464            | 27.8100  |     | 167.7138  |
| 5a    | Interim Adjustment                        |                  |                    |                    |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                    |                    |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 44.0308          |                    | 48.3747            |          |     |           |
| 7     | Provider Target Rate                      | 45.0501          |                    | 49.4946            |          |     |           |
| 7a    | Interim Adjustment                        |                  |                    |                    | 2.2102   |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                    |                    |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206            | 58.5089            | 15.8602  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                    | 53.4956            |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                    | 54.3625            |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                    |                    |          |     |           |
| 10b   | Base for line 10a                         |                  |                    |                    |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 35.4144          | 70.0430            | 34.4464            | 15.8602  |     | 155.7640  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.6415             | 0.3155             |          |     |           |
| 14    | Prospective Per Diem 11                   | 35.4144          | 70.6845            | 34.7619            | 15.8602  |     | 156.7210  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | ary Limitations no | t applied after 7/ | 1/2002   |     |           |





167.41

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### The Terrace at Daytona Beach

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 6/29/1998 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1998/01   |
| Indexed Asset Value  | 4,923,767 |
| FRVS Base Asset:     | 2,246,700 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031040  |
|                      |           |

| Mortgage Information        |          |  |  |  |
|-----------------------------|----------|--|--|--|
| Amount: <b>8,748,560.00</b> |          |  |  |  |
| Type: Variable [3]          |          |  |  |  |
| < 60% of Base:              | False    |  |  |  |
| Interest Rate:              | 3.9998 % |  |  |  |
| Chase Rate:                 | 4.0000 % |  |  |  |
| Amortization Rate:          | 3.9998 % |  |  |  |
| Interest Only: False        |          |  |  |  |
| Yearly Payment:             | 286,430  |  |  |  |
|                             |          |  |  |  |

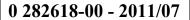
| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Tot                          | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 3,939,014 | 8.0735   |  |  |  |
| 20% ROE(2):                  | 984,753   | 0.8616   |  |  |  |
| Insurance Cost(3):           | 49,929    | 1.3009   |  |  |  |
| Taxes Cost(3):               | 93,126    | 2.4264   |  |  |  |
| Home Office(3):              | 12,083    | 0.3148   |  |  |  |
| Replacement(3&4):            | 25,576    | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 12.9772  |  |  |  |

- (1) 80% Capital (\$3,939,014) amortized at 3.9998% for 20 years Principal & Interest of \$286,430 divided by annual available days (39,420) divided by Occup. Adj. (0.9000) = \$8.0735
- (2) 20% ROE (\$984,753) times the ROE factor (0.031040) divided by annual available days (39,420) divided by Occup. Adj. (0.9000) = \$0.8616
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |          | Used Per Bed Standard:          | 37,445    |  |
|--------------------------------|----------|---------------------------------|-----------|--|
| Comparison Date:               | 7/1/1997 | Current RS PBS:                 | 49,593    |  |
| Comparison Bed                 | 60       | <b>Effective PBS Limitation</b> | 2,246,700 |  |

| (  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |  |
| Operating  | 35.4144   | 35.4144   | 2.5865                     | 32.8279                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 70.6845<br>34.7619<br>15.8602<br>0.0000<br>0.0000 | 70.6845<br>34.7619<br>12.9772<br>0.0000<br>0.0000 | 5.1625<br>2.5388<br>0.9478 | 65.5220<br>32.2231<br>12.0294 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 157 5210  | 152 0200  | 44.00=                     | \$16.1255<br>\$8.6851         |  |  |
| Totals   | 156.7210  | 153.8380  | 11.2356                    | 167.4130                      |  |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|





214.44

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Palm Terrace of Clewiston**

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

| Provider Information           | Cost Report (CR)           | Patient Days                      | Ratings                     | Days       |
|--------------------------------|----------------------------|-----------------------------------|-----------------------------|------------|
| 301 South Gloria Street        | 07/01/2009-06/30/2010      | Number of Beds: 155               | Superior:                   | 0          |
| Clewiston FL 33440             | Days In CR 365             | Maximum: <b>56,57</b> 5           | Standard:                   | 184        |
| County: Hendry[26]             | First Used: <b>2011/01</b> | Max Annualized: 56,575            |                             |            |
| Region: South[2] Area: 8       | Last Used: <b>2011/07</b>  | Total Patient: 43,999             | Total:                      | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 5,67                    | Inflat                      | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: <b>32,028</b>           | I I IIIdeA.                 | 1.20667423 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 72.79256%                         | Semester Index:             | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 77.77110%                         | Cost:                       | 1.04491168 |
| Open Date: 12/1/1980           | Statewide Low Occupar      | recy Threshold: <b>79.31440</b> % |                             | 1.01620550 |
| Acquired Date: 12/1/1980       | Medicaid Low Occupan       | cy Threshold: <b>41.94060</b> %   | DC FY Index:                | 1.16650000 |
| Entered Medicaid 2/1/1981      | Low Occupancy Adjusts      | ment Factor: <b>98.05419</b> %    | DC F1 Index:                | 1.19750000 |
| Med # Active Date: 10/29/2004  | Weighted Low Occ Adj       | ustment Factor: 100.00000%        | DC Sem Huck.  DC Inflation: |            |
| Previous Med # <b>221601</b>   |                            |                                   |                             | 1.02657523 |
|                                |                            |                                   | PS Target:                  | 1.02315072 |

|       | Rate Calculations                         |                 |                     |                     |           |     |           |
|-------|---|-----------------|---------------------|---------------------|-----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property  | ROE | Totals    |
| 1     | Total Cost                                | 1,203,995       | 2,738,445           | 1,858,622           | 1,319,874 | 0   | 7,120,936 |
| 1a    | Audit Adjustments                         |                 |                     |                     |           |     |           |
| 2     | Cost Per Diem                             | 37.5920         | 85.5016             | 58.0312             | 41.2100   |     | 222.3348  |
| 3     | Cost Per Diem Inflated                    | 39.2803         | 87.7738             | 60.6375             |           |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |           |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 39.2803         | 87.7738             | 60.6375             | 41.2100   |     | 228.9016  |
| 5a    | Interim Adjustment                        |                 |                     |                     |           |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |           |     |           |
| 6     | Prior Semester: Provider Target Base      | 53.5716         |                     | 64.5926             |           |     |           |
| 7     | Provider Target Rate                      | 54.8118         |                     | 66.0880             |           |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |           |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |           |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193         | 97.3713             | 64.0999             | 13.6500   |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378         |                     | 56.8989             |           |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535         |                     | 57.8210             |           |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |           |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |           |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 39.2803         | 87.7738             | 57.8210             | 13.6500   |     | 198.5251  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 2.2507              | 1.4826              |           |     |           |
| 14    | Prospective Per Diem 11                   | 39.2803         | 90.0245             | 59.3036             | 13.6500   |     | 202.2584  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002    |     |           |





214.44

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Palm Terrace of Clewiston**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 9/1/1990  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1980/07   |
| Indexed Asset Value   | 5,050,661 |
| FRVS Base Asset:      | 1,564,246 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information |         |          |  |  |
|----------------------|---------|----------|--|--|
| Amount: 4,750,000.00 |         |          |  |  |
| Type: Fixed [2]      |         |          |  |  |
| < 60% of Base:       | False   |          |  |  |
| Interest Rate:       | 11.3200 | <b>%</b> |  |  |
| Chase Rate:          | 8.5000  | <b>%</b> |  |  |
| Amortization Rate:   | 11.3200 | <b>%</b> |  |  |
| Interest Only:       | False   |          |  |  |
| Yearly Payment:      | 511,072 |          |  |  |

| Calculation       | Calculation of FRVS Per Diem |          |  |  |  |  |
|-------------------|------------------------------|----------|--|--|--|--|
| Т                 | Total Amount                 | Per Diem |  |  |  |  |
| 80% Capital(1):   | 4,040,529                    | 10.0373  |  |  |  |  |
| 20% ROE(2):       | 1,010,132                    | 0.6261   |  |  |  |  |
| Insurance Cost(3) | ): <b>66,086</b>             | 1.5020   |  |  |  |  |
| Taxes Cost(3):    | 34,913                       | 0.7935   |  |  |  |  |
| Home Office(3):   | 28,877                       | 0.6563   |  |  |  |  |
| Replacement(3&4   | 4): <b>11,726</b>            | 0.0000   |  |  |  |  |
| Total FRVS PD     | •                            | 13.6152  |  |  |  |  |

- (1) 80% Capital (\$4,040,529) amortized at 11.3200% for 20 years Principal & Interest of \$511,072 divided by annual available days (56,575) divided by Occup. Adj. (0.9000) = \$10.0373
- (2) 20% ROE (\$1,010,132) times the ROE factor (0.031560) divided by annual available days (56,575) divided by Occup. Adj. (0.9000) = \$0.6261
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Ì | Per Bed Standard Determination |           | Used Per Bed Standard:          | 28,500    | - |
|---|--------------------------------|-----------|---------------------------------|-----------|---|
|   | Comparison Date:               | 10/1/1985 | Current RS PBS:                 | 49,593    |   |
|   | Comparison Bed                 | 120       | <b>Effective PBS Limitation</b> | 3,420,000 |   |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |
|--|---|---|----------------------------|-----------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |
| Operating  | 39.2803   | 39.2803   | 2.8688                     | 36.4115                           |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 90.0245<br>59.3036<br>13.6500<br>0.0000<br>0.0000 | 90.0245<br>59.3036<br>13.6152<br>0.0000<br>0.0000 | 6.5750<br>4.3313<br>0.9944 | 83.4495<br>54.9723<br>12.6208     |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 202.2584  | 202.2236  | 14.7695                    | \$18.3020<br>\$8.6851<br>214.4412 |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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# Florida Agency For Health Care Administration

207.55

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Palm Terrace of Lakeland

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of | of Ownership | : Private For p | rofit [1] | CHOW Status based o | n this Cost Repor | rt: No Change[1] |
|---------|--------------|-----------------|-----------|---------------------|-------------------|------------------|
|         |              |                 |           |                     |                   |                  |

| Provider Information                        | Cost Report (CR)                       | Patient Days                                 | Ratings                   | Days       |
|---|--|--|---------------------------|------------|
| 1919 Lakeland Hills Blvd                    | 07/01/2009-06/30/2010                  | Number of Beds: 185                          | Superior:                 | 0          |
| Lakeland FL 33805                           | Days In CR 365                         | Maximum: 67,525                              | Standard:<br>Conditional: | 184<br>0   |
| County: Polk[53] Region: Central[3] Area: 6 | First Used: 2011/07 Last Used: 2011/07 | Max Annualized: 67,525 Total Patient: 61,248 | Total:                    | 184        |
| Control Private For profit [1]              | Unaudited [3]                          | Medicare: <b>8,806</b>                       | Inflati                   | on         |
| Current Class Central Large [6]             | Initial CR? False                      | Medicaid: <b>34,578</b>                      | FY Index:                 | 1.20667423 |
| Class at 1/94: South Large [4]              | Medicaid Utilization                   | 56.45572%                                    | Semester Index:           | 1.26086800 |
| Operating Ex > 18 months [1]                | Occupancy:                             | 90.70418%                                    | Cost:                     | 1.04491168 |
| Open Date: 7/1/1975                         | Statewide Low Occupan                  | 3  | Target:                   | 1.01620550 |
| Acquired Date: 7/1/1975                     | Medicaid Low Occupand                  | 3  | DC FY Index:              | 1.16650000 |
| Entered Medicaid 9/1/1976                   | Low Occupancy Adjustr                  |  | DC Sem Index:             | 1.19750000 |
| Med # Active Date: 10/29/2004               | Weighted Low Occ Adju                  | ustment Factor: 100.0000%                    | DC Inflation:             | 1.02657523 |
| Previous Med # 227854                       |  |  | PS Target:                | 1.02315072 |
|   | Rate Ca                                | lculations                                   |                           |            |

|       |   | 1                | tare carearations   |                     |           |     |           |
|-------|---|------------------|---------------------|---------------------|-----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property  | ROE | Totals    |
| 1     | Total Cost                                | 1,396,441        | 3,156,795           | 1,662,395           | 1,051,517 | 0   | 7,267,148 |
| 1a    | Audit Adjustments                         |                  |                     |                     |           |     |           |
| 2     | Cost Per Diem                             | 40.3852          | 91.2949             | 48.0767             | 30.4100   |     | 210.1668  |
| 3     | Cost Per Diem Inflated                    | 42.1990          | 93.7211             | 50.2359             |           |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |           |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 42.1990          | 93.7211             | 50.2359             | 30.4100   |     | 216.5660  |
| 5a    | Interim Adjustment                        |                  |                     |                     |           |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |           |     |           |
| 6     | Prior Semester: Provider Target Base      | 39.1337          |                     | 46.1145             |           |     |           |
| 7     | Provider Target Rate                      | 40.0397          |                     | 47.1821             |           |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |           |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |           |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500   |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |           |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |           |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |           |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |           |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 40.0397          | 93.7211             | 47.1821             | 13.6500   |     | 194.5929  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.6807              | 0.3427              |           |     |           |
| 14    | Prospective Per Diem 11                   | 40.0397          | 94.4018             | 47.5248             | 13.6500   |     | 195.6163  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002    |     |           |





207.55

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Palm Terrace of Lakeland

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/ Fu | ıll:      |
| RS to Start Calcs:   | 1975/07   |
| Indexed Asset Value  | 6,798,612 |
| FRVS Base Asset:     | 2,338,389 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage Information        |        |          |  |  |
|-----------------------------|--------|----------|--|--|
| Amount: <b>9,000,000.00</b> |        |          |  |  |
| Type: Variable [3]          |        |          |  |  |
| < 60% of Base:              | False  |          |  |  |
| Interest Rate:              | 7.1000 | <b>%</b> |  |  |
| Chase Rate:                 | 4.7500 | <b>%</b> |  |  |
| Amortization Rate:          | 6.7500 | <b>%</b> |  |  |
| Interest Only:              | False  |          |  |  |
| Yearly Payment: 496,264     |        |          |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |  |
|------------------------------|--------------------|----------|--|--|--|
|                              | Total Amount       | Per Diem |  |  |  |
| 80% Capital(1):              | 5,438,890          | 8.1659   |  |  |  |
| 20% ROE(2):                  | 1,359,722          | 0.7061   |  |  |  |
| Insurance Cost(              | 3): <b>112,257</b> | 1.8328   |  |  |  |
| Taxes Cost(3):               | 105,227            | 1.7180   |  |  |  |
| Home Office(3)               | : <b>45,091</b>    | 0.7362   |  |  |  |
| Replacement(38               | &4): <b>25,227</b> | 0.0000   |  |  |  |
| Total FRVS Pl                | D:                 | 13.1590  |  |  |  |

- (1) 80% Capital (\$5,438,890) amortized at 6.7500% for 20 years Principal & Interest of \$496,264 divided by annual available days (67,525) divided by Occup. Adj. (0.9000) = \$8.1659
- (2) 20% ROE (\$1,359,722) times the ROE factor (0.031560) divided by annual available days (67,525) divided by Occup. Adj. (0.9000) = \$0.7061
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| ſ | Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---|---------------------|-------------|--------------------------|-----------|--|
|   | Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed      | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |
|--|---|---|----------------------------|-----------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |
| Operating  | 40.0397   | 40.0397   | 2.9243                     | 37.1154                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 94.4018<br>47.5248<br>13.6500<br>0.0000<br>0.0000 | 94.4018<br>47.5248<br>13.1590<br>0.0000<br>0.0000 | 6.8947<br>3.4710<br>0.9611 | 87.5071<br>44.0538<br>12.1979     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 195.6163  | 195.1253  | 14.2511                    | \$17.9893<br>\$8.6851<br>207.5486 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





208.52

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

| <u> </u>                       |                            | 8                              |                 |            |
|--------------------------------|----------------------------|--------------------------------|-----------------|------------|
| Provider Information           | Cost Report (CR)           | Patient Days                   | Ratings         | Days       |
| 4813 Lenoir Avenue             | 07/01/2009-06/30/2010      | Number of Beds: 120            | Superior:       | 0          |
| Jacksonville FL 32216          | Days In CR 365             | Maximum: 43,800                | Standard:       | 184        |
| County: Duval[16]              | First Used: <b>2011/01</b> | Max Annualized: 43,800         | Conditional:    | 0          |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient: 40,041          | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>24,250</b>        | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: <b>7,519</b>         | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 18.77825%                      | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 91.41781%                      | Cost:           | 1.04491168 |
| Open Date: 11/18/2004          | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b> | Target:         | 1.01620550 |
| Acquired Date: 11/18/2004      | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b> | DC FY Index:    | 1.16650000 |
| Entered Medicaid 1/4/2005      | Low Occupancy Adjustr      | ment Factor: 115.26004%        | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/4/2005    | Weighted Low Occ Adju      | ustment Factor: 100.00000%     | DC Inflation:   | 1.02657523 |
| Previous Med #                 |                            |                                |                 |            |
|                                |                            |                                | PS Target:      | 1.02315072 |

|       |   | I                | Rate Calculations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 306,361          | 723,824             | 404,338             | 277,226  | 0   | 1,711,749 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 40.7449          | 96.2660             | 53.7755             | 36.8701  |     | 227.6565  |
| 3     | Cost Per Diem Inflated                    | 42.5748          | 98.8243             | 56.1906             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 42.5748          | 98.8243             | 56.1906             | 36.8701  |     | 234.4598  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 68.8725          |                     | 71.1984             |          |     |           |
| 7     | Provider Target Rate                      | 70.4669          |                     | 72.8467             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 42.5748          | 95.2206             | 54.3625             | 13.6500  |     | 205.8079  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 42.5748          | 95.2206             | 54.3625             | 13.6500  |     | 205.8079  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





208.52

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Life Care Center of Jacksonville**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 1/4/2005  |
|-----------------------|-----------|
| Year of Phase-In/Full | ·<br>·    |
| RS to Start Calcs:    | 2004/07   |
| Indexed Asset Value   | 5,540,115 |
| FRVS Base Asset:      | 0         |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information    |              |          |  |  |  |
|-------------------------|--------------|----------|--|--|--|
| Amount: 10,330,000.00   |              |          |  |  |  |
| Type:                   | Variable [3] |          |  |  |  |
| < 60% of Base:          | False        |          |  |  |  |
| Interest Rate:          | 5.5000       | <b>%</b> |  |  |  |
| Chase Rate:             | 3.2500       | <b>%</b> |  |  |  |
| Amortization Rate:      | 5.2500       | <b>%</b> |  |  |  |
| Interest Only:          | False        |          |  |  |  |
| Yearly Payment: 358,385 |              |          |  |  |  |

| Calculation of FRVS Per Diem |                     |          |  |  |  |
|------------------------------|---------------------|----------|--|--|--|
|                              | Total Amount        | Per Diem |  |  |  |
| 80% Capital(1):              | 4,432,092           | 9.0915   |  |  |  |
| 20% ROE(2):                  | 1,108,023           | 0.8871   |  |  |  |
| Insurance Cost(3             | 3): <b>23,314</b>   | 0.5823   |  |  |  |
| Taxes Cost(3):               | 111,461             | 2.7837   |  |  |  |
| Home Office(3)               | 45,809              | 1.1441   |  |  |  |
| Replacement(38               | (24): <b>65,401</b> | 0.0000   |  |  |  |
| Total FRVS PI                | <b>)</b> :          | 14.4887  |  |  |  |

- (1) 80% Capital (\$4,432,092) amortized at 5.2500% for 20 years Principal & Interest of \$358,385 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.0915
- (2) 20% ROE (\$1,108,023) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8871
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 43,509    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/2004    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120         | Effective PBS Limitation | 5,221,080 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                  |  |  |
|--|---|---|----------------------------|----------------------------------|--|--|
| Components   | Cost FRVS MTA* Final Component                    |   |                            |                                  |  |  |
| Operating  | 42.5748   | 42.5748   | 3.1095                     | 39.4653                          |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 95.2206<br>54.3625<br>13.6500<br>0.0000<br>0.0000 | 95.2206<br>54.3625<br>14.4887<br>0.0000<br>0.0000 | 6.9545<br>3.9704<br>1.0582 | 88.2661<br>50.3921<br>13.4305    |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 205.8079  | 206.6466  | 15.0926                    | \$8.2857<br>\$8.6851<br>208.5248 |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





172.77

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Life Care Center of Orange Park**

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

| Provider Information           | Cost Report (CR)           | Patient Days                 | Ratings Days                  |
|--------------------------------|----------------------------|------------------------------|-------------------------------|
| 2145 Kingsley Avenue           | 08/01/2009-07/31/2010      | Number of Beds: 180          | Superior: 0                   |
| Orange Park FL 32073           | Days In CR 365             | Maximum: 65,7                | 700 Standard: 184             |
| County: Clay[10]               | First Used: <b>2011/01</b> | Max Annualized: 65,7         |                               |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient: 62,7          | 726 Total: 184                |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 20,6               | Inflation                     |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: 30,4               | 60 FY Index: 1.20943572       |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 48.5604                      | 1% Semester Index: 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 95.4733                      |                               |
| Open Date: 9/19/1996           | Statewide Low Occupan      | cy Threshold: <b>79.3144</b> | 0% Target: 1.01620550         |
| Acquired Date: 9/19/1996       | Medicaid Low Occupand      | cy Threshold: <b>41.9406</b> | 0% DC FY Index: 1.16783181    |
| Entered Medicaid 9/19/1996     | Low Occupancy Adjustr      | ment Factor: 120.3733        | DC Sem Index: 1.19750000      |
| Med # Active Date: 1/19/2005   | Weighted Low Occ Adju      | ustment Factor: 100.0000     | DC Inflation: 1.19730000      |
| Previous Med # <b>212628</b>   |                            |                              | 1,020.10.101                  |
|                                |                            |                              | PS Target: 1.02315072         |

|       | ·   |                 | Rate Calculations   |                     | ,        |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,051,965       | 2,238,444           | 1,093,712           | 567,774  | 0   | 4,951,895 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 34.5359         | 73.4880             | 35.9065             | 18.6400  |     | 162.5704  |
| 3     | Cost Per Diem Inflated                    | 36.0046         | 75.3549             | 37.4335             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 36.0046         | 75.3549             | 37.4335             | 18.6400  |     | 167.4330  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 43.2481         |                     | 44.2723             |          |     |           |
| 7     | Provider Target Rate                      | 44.2493         |                     | 45.2972             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573         | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463         |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795         |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 36.0046         | 75.3549             | 37.4335             | 13.6500  |     | 162.4430  |
| 12/13 | Medicaid Adjustment Rate                  |                 |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 36.0046         | 75.3549             | 37.4335             | 13.6500  |     | 162.4430  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





172.77

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Life Care Center of Orange Park

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 9/19/1996 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1996/07   |
| Indexed Asset Value   | 8,273,663 |
| FRVS Base Asset:      | 6,488,460 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031040  |
|                       |           |

| Mortgage Information  |              |          |  |  |  |
|-----------------------|--------------|----------|--|--|--|
| Amount: 10,356,000.00 |              |          |  |  |  |
| Type:                 | Variable [3] |          |  |  |  |
| < 60% of Base:        | False        |          |  |  |  |
| Interest Rate:        | 6.2500       | <b>%</b> |  |  |  |
| Chase Rate:           | 3.2500       | <b>%</b> |  |  |  |
| Amortization Rate:    | 5.2500       | <b>%</b> |  |  |  |
| Interest Only:        | False        |          |  |  |  |
| Yearly Payment:       | 535,2        | 215      |  |  |  |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |
|-----------------|------------------------------|----------|--|--|
|                 | Total Amount                 | Per Diem |  |  |
| 80% Capital(1): | 6,618,930                    | 9.0515   |  |  |
| 20% ROE(2):     | 1,654,733                    | 0.8686   |  |  |
| Insurance Cost( | 3): <b>25,976</b>            | 0.4141   |  |  |
| Taxes Cost(3):  | 118,592                      | 1.8906   |  |  |
| Home Office(3)  | : 49,139                     | 0.7834   |  |  |
| Replacement(38  | <b>§</b> 4): <b>79,185</b>   | 0.0000   |  |  |
| Total FRVS P    | D:                           | 13.0082  |  |  |

- (1) 80% Capital (\$6,618,930) amortized at 5.2500% for 20 years Principal & Interest of \$535,215 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$9.0515
- (2) 20% ROE (\$1,654,733) times the ROE factor (0.031040) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.8686
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 36,047    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 1/1/1996    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 180         | Effective PBS Limitation | 6,488,460 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 36.0046   | 36.0046   | 2.6296                     | 33.3750                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 75.3549<br>37.4335<br>13.6500<br>0.0000<br>0.0000 | 75.3549<br>37.4335<br>13.0082<br>0.0000<br>0.0000 | 5.5036<br>2.7340<br>0.9501 | 69.8513<br>34.6995<br>12.0581 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$14.1040<br>\$8.6851         |  |
| Totals   | 162.4430  | 161.8012  | 11.8173                    | 172.7730                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





171.81

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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 Day      | ys       | Ratings         | Days       |
|--------------------------------|-------------------------------------|------------------|----------|-----------------|------------|
| 1125 Fleming Plantation Road   | 08/01/2009-07/31/2010               | Number of Beds:  | 108      | Superior:       | 0          |
| Orange Park FL 32003           | Days In CR 365                      | Maximum:         | 39,420   | Standard:       | 184        |
| County: Clay[10]               | First Used: <b>2011/07</b>          | Max Annualized:  | 39,420   | Conditional:    | 0          |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>           | Total Patient:   | 38,847   | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]                       | Medicare:        | 8,454    | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False                   | Medicaid:        | 24,646   | FY Index:       | 1.20943572 |
| Class at 1/94: North Large [2] | Medicaid Utilization                | 63               | 3.44377% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                          | 98               | 8.54642% | Cost:           | 1.04252585 |
| Open Date: 1/19/2005           | Statewide Low Occupan               | cy Threshold: 79 | 9.31440% | Target:         | 1.01620550 |
| Acquired Date: 1/19/2005       | Medicaid Low Occupan                | cy Threshold: 41 | 1.94060% | DC FY Index:    | 1.16783181 |
| Entered Medicaid 3/11/2005     | Low Occupancy Adjustment Factor: 12 |                  | 4.24783% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 3/11/2005   | Weighted Low Occ Adjustment Factor: |                  | 0.00000% | DC Inflation:   | 1.02540451 |
| Previous Med #                 |                                     |                  |          |                 |            |
|                                |                                     |                  |          | PS Target:      | 1.02315072 |

|       |   | R         | ate Calculations |          |          |     |           |
|-------|---|-----------|------------------|----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct           | InDirect | Property | ROE | Totals    |
| 1     | Total Cost  | 813,608   | 1,673,648        | 844,344  | 835,006  | 0   | 4,166,606 |
| 1a    | Audit Adjustments   |           |                  |          |          |     |           |
| 2     | Cost Per Diem   | 33.0118   | 67.9075          | 34.2589  | 33.8800  |     | 169.0582  |
| 3     | Cost Per Diem Inflated  | 34.4157   | 69.6327          | 35.7158  |          |     |           |
| 4     | Low Occupancy Adjustment  |           |                  |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 34.4157   | 69.6327          | 35.7158  | 33.8800  |     | 173.6442  |
| 5a    | Interim Adjustment  |           |                  |          |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |                  |          |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 36.1628   |                  | 44.2723  |          |     |           |
| 7     | Provider Target Rate  | 37.0000   |                  | 45.2972  |          |     |           |
| 7a    | Interim Adjustment  |           |                  |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |                  |          |          |     |           |
| 8     | Cost Based Class Ceilings   | 47.7573   | 95.2206          | 58.5089  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 45.2463   |                  | 53.4956  |          |     |           |
| 10    | Target Rate Class Ceiling   | 45.9795   |                  | 54.3625  |          |     |           |
| 10a   | New Provider Target Limitation  |           |                  |          |          |     |           |
| 10b   | Base for line 10a   |           |                  |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 34.4157   | 69.6327          | 35.7158  | 13.6500  |     | 153.4142  |
| 12/13 | Medicaid Adjustment Rate  |           | 1.0531           | 0.5402   |          |     |           |
| 14    | Prospective Per Diem 11   | 34.4157   | 70.6858          | 36.2560  | 13.6500  |     | 155.0075  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                  |          |          |     |           |





171.81

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### The Terrace at Flemming Island

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 3/11/2005 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 2005/01   |
| Indexed Asset Value   | 4,942,831 |
| FRVS Base Asset:      | 4,738,392 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031040  |
|                       |           |

| Mortgage Information |              |  |  |
|----------------------|--------------|--|--|
| Amount:              | 7,687,000.00 |  |  |
| Type:                | Variable [3] |  |  |
| < 60% of Base:       | False        |  |  |
| Interest Rate:       | 8.1900 %     |  |  |
| Chase Rate:          | 5.2500 %     |  |  |
| Amortization Rate:   | 7.2500 %     |  |  |
| Interest Only:       | False        |  |  |
| Yearly Payment:      | 375,043      |  |  |

| Calculation of FRVS Per Diem |                  |          |  |  |
|------------------------------|------------------|----------|--|--|
| Γ                            | Total Amount     | Per Diem |  |  |
| 80% Capital(1):              | 3,954,265        | 10.5711  |  |  |
| 20% ROE(2):                  | 988,566          | 0.8649   |  |  |
| Insurance Cost(3)            | ): <b>71,802</b> | 1.8483   |  |  |
| Taxes Cost(3):               | 134,000          | 3.4494   |  |  |
| Home Office(3):              | 5,907            | 0.1521   |  |  |
| Replacement(3&4              | 4): 11,703       | 0.0000   |  |  |
| Total FRVS PD                | •                | 16.8858  |  |  |

- (1) 80% Capital (\$3,954,265) amortized at 7.2500% for 20 years Principal & Interest of \$375,043 divided by annual available days (39,420) divided by Occup. Adj. (0.9000) = \$10.5711
- (2) 20% ROE (\$988,566) times the ROE factor (0.031040) divided by annual available days (39,420) 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

| Per Bed   | Standard Dete | ermination | Used Per Bed Standard:   | 43,874    |  |
|-----------|---------------|------------|--------------------------|-----------|--|
| Comparis  | on Date:      | 7/1/2004   | Current RS PBS:          | 49,593    |  |
| Compariso | on Bed        | 108        | Effective PBS Limitation | 4,738,392 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |
|--|---|---|----------------------------|-----------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |
| Operating  | 34.4157   | 34.4157   | 2.5136                     | 31.9021                           |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 70.6858<br>36.2560<br>13.6500<br>0.0000<br>0.0000 | 70.6858<br>36.2560<br>16.8858<br>0.0000<br>0.0000 | 5.1626<br>2.6480<br>1.2333 | 65.5232<br>33.6080<br>15.6525     |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 155.0075  | 158.2433  | 11.5575                    | \$16.4377<br>\$8.6851<br>171.8086 |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





208.41

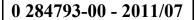
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Brighton Gardens of Tampa**

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

| Provider Information            | Cost Report (CR)           | Patient Days                    | Ratings Days               |
|---------------------------------|----------------------------|---------------------------------|----------------------------|
| 14624 North Dale Mabry High     | 01/01/2009-12/31/2009      | Number of Beds: 45              | Superior: 0                |
| Tampa FL 33618                  | Days In CR 365             | Maximum: 16,42                  | 5 Standard: 184            |
| County: Hillsborough[29]        | First Used: <b>2010/07</b> | Max Annualized: 16,42           |                            |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient: 15,19            | 9 Total: 184               |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: 6,76                  | 2 Inflation                |
| Current Class Central Small [5] | Initial CR? False          | Medicaid: 3,79                  | 5 FY Index: 1.19387802     |
| Class at 1/94: North Small [1]  | Medicaid Utilization       | 24.968759                       | Semester Index: 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 92.535779                       |                            |
| Open Date: 9/1/1999             | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> 9 | 76 Target: 1.01620550      |
| Acquired Date: 9/1/1999         | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> 9 | DC FY Index: 1.15950000    |
| Entered Medicaid 11/23/1999     | Low Occupancy Adjustr      | ment Factor: 116.669579         | DC Sem Index: 1.19750000   |
| Med # Active Date: 10/1/2003    | Weighted Low Occ Adju      | ustment Factor: 100.00009       | DC Inflation: 1.03277275   |
| Previous Med # <b>219819</b>    |                            |                                 | 11002                      |
|                                 |                            |                                 | PS Target: 1.02315072      |

|       |   | ]               | 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             | 13.1299  |     | 217.5231 |
| 3     | Cost Per Diem Inflated                    | 61.3205         | 96.2346             | 56.1322             |          |     |          |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |          |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 61.3205         | 96.2346             | 56.1322             | 13.1299  |     | 226.8172 |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |          |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |          |
| 6     | Prior Semester: Provider Target Base      | 60.0825         |                     | 53.6513             |          |     |          |
| 7     | Provider Target Rate                      | 61.4735         |                     | 54.8934             |          |     |          |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |          |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |          |
| 8     | Cost Based Class Ceilings                 | 56.4866         | 97.7236             | 72.5771             | 13.6500  |     |          |
| 9     | Prior Semester: Class Ceiling Target Base | 54.6049         |                     | 64.3815             |          |     |          |
| 10    | Target Rate Class Ceiling                 | 55.4898         |                     | 65.4248             |          |     |          |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |          |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |          |
| 11    | Lesser of 5,7,8,10, 10a                   | 55.4898         | 96.2346             | 54.8934             | 13.1299  |     | 219.7477 |
| 12/13 | Medicaid Adjustment Rate                  |                 |                     |                     |          |     |          |
| 14    | Prospective Per Diem 11                   | 55.4898         | 96.2346             | 54.8934             | 13.1299  |     | 219.7477 |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |          |





208.41

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Brighton Gardens of Tampa**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:         | 11/23/1999 |
|---------------------|------------|
| Year of Phase-In/Fu | 11:        |
| RS to Start Calcs:  | 1999/07    |
| Indexed Asset Value | 1,871,621  |
| FRVS Base Asset:    | 1,748,070  |
| Occup Adj Factor:   | 0.9000     |
| ROE Factor          | 0.029170   |
|                     |            |

| Mortgage Information      |           |          |  |  |  |
|---------------------------|-----------|----------|--|--|--|
| Amount: <b>700,473.00</b> |           |          |  |  |  |
| Type:                     | Fixed [2] |          |  |  |  |
| < 60% of Base:            | True      |          |  |  |  |
| Interest Rate:            | 5.1300    | <b>%</b> |  |  |  |
| Chase Rate:               | 4.0000    | <b>%</b> |  |  |  |
| Amortization Rate:        | 4.0000    | <b>%</b> |  |  |  |
| Interest Only:            | True      |          |  |  |  |
| Yearly Payment:           | 58,9      | 984      |  |  |  |

| Calculation of     | of FRVS Per | Diem     |
|--------------------|-------------|----------|
| Total              | al Amount   | Per Diem |
| 80% Capital(1):    | 1,497,297   | 3.9901   |
| 20% ROE(2):        | 374,324     | 0.7386   |
| Insurance Cost(3): | 18,690      | 1.2297   |
| Taxes Cost(3):     | 43,784      | 2.8807   |
| Home Office(3):    | 0           | 0.0000   |
| Replacement(3&4):  | 0           | 0.0000   |
| Total FRVS PD:     |             | 8.8391   |

- (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

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 38,846    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1999   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 45         | Effective PBS Limitation | 1,748,070 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |  |  |  |  |
|--|---|--|----------------------------|------------------------------|--|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |  |                            |                              |  |  |  |  |
| Operating  | 55.4898   | 55.4898  | 4.0527                     | 51.4371                      |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 96.2346<br>54.8934<br>13.1299<br>0.0000<br>0.0000 | 96.2346<br>54.8934<br>8.8391<br>0.0000<br>0.0000 | 7.0285<br>4.0092<br>0.6456 | 89.2061<br>50.8842<br>8.1935 |  |  |  |  |
| Supplemental Rate Add-on  Totals                                   | 219,7477  | 215.4569   | 15.7360                    | \$8.6851<br>208.4060         |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





246.34

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Aventura Plaza 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         | Davs       |
|--------------------------------|----------------------------|---------------------------------|-----------------|------------|
| 1800 NE 168TH Street           | 09/01/2009-08/31/2010      | Number of Beds: 86              | Superior:       | 0          |
| N. Miami Beach FL 33162        | Days In CR 365             | Maximum: 31,39                  | 0 Standard:     | 184        |
| County: Dade[13]               | First Used: <b>2011/01</b> | Max Annualized: 31,39           | O Conditional:  |            |
| Region: South[2] Area: 11      | Last Used: <b>2011/07</b>  | Total Patient: 28,57            | Total:          | 184        |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare: 4,72                  | 3 Inflat        | ion        |
| Current Class South Small [3]  | Initial CR? False          | Medicaid: 21,19                 | 7 FY Index:     | 1.21220353 |
| Class at 1/94: South Small [3] | Medicaid Utilization       | 74.185429                       | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 91.025819                       | Cost:           | 1.04014546 |
| Open Date: 7/1/1978            | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> 9 | Target:         | 1.01620550 |
| Acquired Date: <b>7/1/1978</b> | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> 9 | DC FY Index:    | 1.16916514 |
| Entered Medicaid 7/1/1978      | Low Occupancy Adjustr      |                                 | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2002    | Weighted Low Occ Adju      | ustment Factor: 100.000009      | DC Inflation:   | 1.02423512 |
| Previous Med # 205095          |                            |                                 |                 |            |
|                                | P + G                      |                                 | PS Target:      | 1.02315072 |

|       |   | F                | Rate Calculations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,530,626        | 2,000,213           | 1,545,299           | 320,075  | 0   | 5,396,213 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 72.2096          | 94.3630             | 72.9018             | 15.1000  |     | 254.5744  |
| 3     | Cost Per Diem Inflated                    | 75.1085          | 96.6499             | 75.8285             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 75.1085          | 96.6499             | 75.8285             | 15.1000  |     | 262.6869  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 70.5122          |                     | 64.1442             |          |     |           |
| 7     | Provider Target Rate                      | 72.1446          |                     | 65.6292             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 59.2863          | 102.7706            | 78.6955             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 60.7984          |                     | 70.2905             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 61.7837          |                     | 71.4296             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 59.2863          | 96.6499             | 65.6292             | 13.6500  |     | 235.2154  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.6297              | 1.7857              |          |     |           |
| 14    | Prospective Per Diem 11                   | 59.2863          | 99.2796             | 67.4149             | 13.6500  |     | 239.6308  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





246.34

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Aventura Plaza Rehabilitation and Nursing Center

**FRVS** 

FRVS Status as of this Semester:

CDAG

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1978/07   |
| Indexed Asset Value  | 2,775,590 |
| FRVS Base Asset:     | 590,346   |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.030420  |
|                      |           |

| Mortgage Information |          |          |  |  |  |  |
|----------------------|----------|----------|--|--|--|--|
| Amount: 0.00         |          |          |  |  |  |  |
| Type:                | None [1] |          |  |  |  |  |
| < 60% of Base:       | True     |          |  |  |  |  |
| Interest Rate:       | 12.5000  | <b>%</b> |  |  |  |  |
| Chase Rate:          | 12.5000  | <b>%</b> |  |  |  |  |
| Amortization Rate:   | 12.5000  | <b>%</b> |  |  |  |  |
| Interest Only:       | True     |          |  |  |  |  |
| Yearly Payment:      | 276      | ,066     |  |  |  |  |

| Calculation      | Calculation of FRVS Per Diem |          |  |  |
|------------------|------------------------------|----------|--|--|
|                  | Total Amount                 | Per Diem |  |  |
| 80% Capital(1):  | 2,220,472                    | 9.7719   |  |  |
| 20% ROE(2):      | 555,118                      | 0.5977   |  |  |
| Insurance Cost(3 | 3): <b>15,309</b>            | 0.5358   |  |  |
| Taxes Cost(3):   | 0                            | 0.0000   |  |  |
| Home Office(3):  | 16,513                       | 0.5779   |  |  |
| Replacement(38   | 24): <b>266,155</b>          | 0.0000   |  |  |
| Total FRVS PI    | <b>)</b> :                   | 11.4833  |  |  |

- (1) 80% Capital (\$2,220,472) amortized at 12.5000% for 20 years Interest of \$276,066 divided by annual available days (31,390) divided by Occup. Adj. (0.9000) = \$9.7719
- (2) 20% ROE (\$555,118) times the ROE factor (0.030420) divided by annual available days (31,390) 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

| Per Bed Standard De | termination | Used Per Bed Standard:          | 28,500    |
|---------------------|-------------|---------------------------------|-----------|
| Comparison Date:    | 10/1/1985   | Current RS PBS:                 | 49,593    |
| Comparison Bed      | 50          | <b>Effective PBS Limitation</b> | 1,425,000 |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 59.2863   | 59.2863   | 4.3300                     | 54.9563                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 99.2796<br>67.4149<br>13.6500<br>0.0000<br>0.0000 | 99.2796<br>67.4149<br>11.4833<br>0.0000<br>0.0000 | 7.2509<br>4.9237<br>0.8387 | 92.0287<br>62.4912<br>10.6446 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.5371<br>\$8.6851         |  |
| Totals   | 239.6308  | 237.4641  | 17.3433                    | 246.3430                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



202.74

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Cypress Village

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change[1]

| Provider Information               | Cost Report (CR)           | Patient Days                      | Ratings Days                      |  |
|------------------------------------|----------------------------|-----------------------------------|-----------------------------------|--|
| 4600 Middleton Park, Circle E      | 01/01/2009-12/31/2009      | Number of Beds: 120               | Superior: 0                       |  |
| Jacksonville FL 32224              | Days In CR 365             | Maximum: <b>43,800</b>            | Standard: 184                     |  |
| County: Duval[16]                  | First Used: <b>2011/01</b> | Max Annualized: 43,800            | Conditional: 0                    |  |
| Region: North [1] Area: 4          | Last Used: <b>2011/07</b>  | Total Patient: 37,308             | Total: 184                        |  |
| Control Private For profit [1]     | Unaudited [3]              | Medicare: <b>9,494</b>            | Inflation                         |  |
| Current Class North Large [2]      | Initial CR? False          | Medicaid: <b>21,928</b>           | FY Index: <b>1.19387802</b>       |  |
| Class at 1/94: North Large [2]     | Medicaid Utilization       | 58.77560%                         | Semester Index: <b>1.26086800</b> |  |
| Operating Ex > 18 months [1]       | Occupancy:                 | 85.17808%                         | Cost: 1.05611124                  |  |
| Open Date: 8/30/1991               | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target: 1.01620550                |  |
| Acquired Date: 8/30/1991           | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index: 1.15950000           |  |
| Entered Medicaid <b>10/14/1991</b> | Low Occupancy Adjustr      | ment Factor: 107.39297%           | DC Sem Index: 1.19750000          |  |
| Med # Active Date: 4/6/2005        | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation: 1.03277275          |  |
| Previous Med # <b>203939</b>       |                            |                                   | 1,0022.0                          |  |
|                                    |                            |                                   | PS Target: 1.02315072             |  |
| Rate Calculations                  |                            |                                   |                                   |  |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,233,693        | 1,899,929           | 1,383,871           | 530,658  | 0   | 5,048,151 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 56.2611          | 86.6440             | 63.1098             | 24.2000  |     | 230.2149  |
| 3     | Cost Per Diem Inflated                    | 59.4180          | 89.4836             | 66.6510             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 59.4180          | 89.4836             | 66.6510             | 24.2000  |     | 239.7526  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 46.4378          |                     | 71.5241             |          |     |           |
| 7     | Provider Target Rate                      | 47.5129          |                     | 73.1799             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 45.9795          | 89.4836             | 54.3625             | 13.6500  |     | 203.4756  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.8834              | 0.5367              |          |     |           |
| 14    | Prospective Per Diem 11                   | 45.9795          | 90.3670             | 54.8992             | 13.6500  |     | 204.8957  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





202.74

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

Cypress Village

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:         | 10/14/1991 |
|---------------------|------------|
| Year of Phase-In/Fu | 11:        |
| RS to Start Calcs:  | 1991/07    |
| Indexed Asset Value | 5,758,104  |
| FRVS Base Asset:    | 1,831,800  |
| Occup Adj Factor:   | 0.9000     |
| ROE Factor          | 0.029170   |
|                     |            |

| Mortgage Information |                             |          |  |
|----------------------|-----------------------------|----------|--|
| Amount:              | Amount: <b>8,103,119.00</b> |          |  |
| Type:                | Fixed [2]                   |          |  |
| < 60% of Base:       | False                       |          |  |
| Interest Rate:       | 6.6200                      | <b>%</b> |  |
| Chase Rate:          | 5.7500                      | <b>%</b> |  |
| Amortization Rate:   | 6.6200                      | <b>%</b> |  |
| Interest Only:       | False                       |          |  |
| Yearly Payment:      | 416,051                     |          |  |

| Calculation        | of FRVS Per    | Diem     |  |  |
|--------------------|----------------|----------|--|--|
| To                 | tal Amount     | Per Diem |  |  |
| 80% Capital(1):    | 4,606,483      | 10.5543  |  |  |
| 20% ROE(2):        | 1,151,621      | 0.8522   |  |  |
| Insurance Cost(3): | 19,265         | 0.5164   |  |  |
| Taxes Cost(3):     | 88,618         | 2.3753   |  |  |
| Home Office(3):    | 141,794        | 3.8006   |  |  |
| Replacement(3&4)   | : <b>9,378</b> | 0.0000   |  |  |
| Total FRVS PD:     |                | 18.0988  |  |  |

- (1) 80% Capital (\$4,606,483) amortized at 6.6200% for 20 years Principal & Interest of \$416,051 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.5543
- (2) 20% ROE (\$1,151,621) times the ROE factor (0.029170) divided by annual available days (43,800) 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

| Ì | Per Bed Standard Det | ermination | Used Per Bed Standard:   | 30,530    |  |
|---|----------------------|------------|--------------------------|-----------|--|
|   | Comparison Date:     | 1/1/1991   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed       | 60         | Effective PBS Limitation | 1,831,800 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |
|--|---|---|----------------------------|-------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |
| Operating  | 45.9795   | 45.9795   | 3.3581                     | 42.6214                       |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 90.3670<br>54.8992<br>13.6500<br>0.0000<br>0.0000 | 90.3670<br>54.8992<br>18.0988<br>0.0000<br>0.0000 | 6.6000<br>4.0096<br>1.3219 | 83.7670<br>50.8896<br>16.7769 |
| Supplemental Rate Add-on   |   |   |                            | \$8.6851                      |
| Totals   | 204.8957  | 209.3445  | 15.2896                    | 202.7400                      |

| *Medicaid | Trend A | Adjustment : |
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### Florida Agency For Health Care Administration

192.29

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 Da         |           | Ratings         | Days       |
|--------------------------------|----------------------------|--------------------|-----------|-----------------|------------|
| 587 S.E. ERMINE AVE            | 10/01/2009-09/30/2010      | Number of Beds:    | 90        | Superior:       | 0          |
| Lake City FL 32025             | Days In CR 365             | Maximum:           | 32,850    | Standard:       | 184        |
| County: Columbia[12]           | First Used: <b>2011/01</b> | Max Annualized:    | 32,850    | Conditional:    | 0          |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>  | Total Patient:     | 29,789    | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:          | 10,597    | Inflat          | ion        |
| Current Class North Small [1]  | Initial CR? False          | Medicaid:          | 16,067    | FY Index:       | 1.21497768 |
| Class at 1/94: North Small [1] | Medicaid Utilization       |                    | 53.93602% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 9                  | 90.68189% | Cost:           | 1.03777050 |
| Open Date: 1/7/1994            | Statewide Low Occupan      | ncy Threshold:     | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 1/7/1994        | Medicaid Low Occupan       | cy Threshold:      | 41.94060% | DC FY Index:    | 1.17050000 |
| Entered Medicaid 1/25/1994     | Low Occupancy Adjusti      | ment Factor: 11    | 14.33219% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 4/30/2005   | Weighted Low Occ Adj       | ustment Factor: 10 | 00.00000% | DC Inflation:   | 1.02306707 |
| Previous Med # <b>210919</b>   |                            |                    |           |                 |            |
|                                |                            |                    |           | PS Target:      | 1.02315072 |

|       | Rate Calculations   |           |           |          |          |     |           |
|-------|---|-----------|-----------|----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct    | InDirect | Property | ROE | Totals    |
| 1     | Total Cost  | 627,862   | 1,273,764 | 668,656  | 522,981  | 0   | 3,093,263 |
| 1a    | Audit Adjustments   |           |           |          |          |     |           |
| 2     | Cost Per Diem   | 39.0777   | 79.2783   | 41.6167  | 32.5500  |     | 192.5227  |
| 3     | Cost Per Diem Inflated  | 40.5537   | 81.1070   | 43.1886  |          |     |           |
| 4     | Low Occupancy Adjustment  |           |           |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 40.5537   | 81.1070   | 43.1886  | 32.5500  |     | 197.3993  |
| 5a    | Interim Adjustment  |           |           |          |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |          |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 47.5324   |           | 48.7271  |          |     |           |
| 7     | Provider Target Rate  | 48.6328   |           | 49.8552  |          |     |           |
| 7a    | Interim Adjustment  |           |           |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |          |          |     |           |
| 8     | Cost Based Class Ceilings   | 53.6870   | 92.6766   | 66.4586  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 48.4247   |           | 58.4725  |          |     |           |
| 10    | Target Rate Class Ceiling   | 49.2094   |           | 59.8127  |          |     |           |
| 10a   | New Provider Target Limitation  |           |           |          |          |     |           |
| 10b   | Base for line 10a   |           |           |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 40.5537   | 81.1070   | 43.1886  | 13.6500  |     | 178.4993  |
| 12/13 | Medicaid Adjustment Rate  |           | 0.3591    | 0.1912   |          |     |           |
| 14    | Prospective Per Diem 11   | 40.5537   | 81.4661   | 43.3798  | 13.6500  |     | 179.0496  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |          |          |     |           |





192.29

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Bava Pointe Nursing and Rehabilitation Center**

**FRVS** 

FRVS Status as of this Semester:

CDAG

| Began FRVS:          | 1/25/1994 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1994/01   |
| Indexed Asset Value  | 4,257,503 |
| FRVS Base Asset:     | 1,995,300 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029580  |
|                      |           |

| Mortgage Information        |           |          |  |  |
|-----------------------------|-----------|----------|--|--|
| Amount: <b>6,603,187.00</b> |           |          |  |  |
| Type:                       | Fixed [2] |          |  |  |
| < 60% of Base:              | False     |          |  |  |
| Interest Rate:              | 11.8267   | <b>%</b> |  |  |
| Chase Rate:                 | 6.5841    | <b>%</b> |  |  |
| Amortization Rate:          | 9.5841    | <b>%</b> |  |  |
| Interest Only:              | False     |          |  |  |
| Yearly Payment:             | 383,2     | 29       |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |
|------------------------------|-----------|----------|--|--|
| Total                        | al Amount | Per Diem |  |  |
| 80% Capital(1):              | 3,406,002 | 12.9623  |  |  |
| 20% ROE(2):                  | 851,501   | 0.8519   |  |  |
| Insurance Cost(3):           | 14,578    | 0.4894   |  |  |
| Taxes Cost(3):               | 98,851    | 3.3184   |  |  |
| Home Office(3):              | 13,365    | 0.4487   |  |  |
| Replacement(3&4):            | 53,417    | 0.0000   |  |  |
| Total FRVS PD:               |           | 18.0707  |  |  |

- (1) 80% Capital (\$3,406,002) amortized at 9.5841% for 20 years Principal & Interest of \$383,229 divided by annual available days (32,850) divided by Occup. Adj. (0.9000) = \$12.9623
- (2) 20% ROE (\$851,501) times the ROE factor (0.029580) divided by annual available days (32,850) divided by Occup. Adj. (0.9000) = \$0.8519
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 33,255    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 7/1/1993    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 60          | Effective PBS Limitation | 1,995,300 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 40.5537   | 40.5537   | 2.9619                     | 37.5918                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 81.4661<br>43.3798<br>13.6500<br>0.0000<br>0.0000 | 81.4661<br>43.3798<br>18.0707<br>0.0000<br>0.0000 | 5.9499<br>3.1683<br>1.3198 | 75.5162<br>40.2115<br>16.7509 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$13.5360<br>\$8.6851         |  |
| Totals   | 179.0496  | 183.4703  | 13.3999                    | 192.2915                      |  |

| *Medicaid | Trend A | Adjustment : |
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Florida Agency For Health Care Administration

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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Hebrew Home of South Beach**

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

| Provider Information           | Cost Report (CR)           | Patient Days                   | Ratings Days                |  |
|--------------------------------|----------------------------|--------------------------------|-----------------------------|--|
| 320 Collins Ave.               | 09/01/2009-08/31/2010      | Number of Beds: 104            | Superior: 0                 |  |
| Miami Beach FL 33139           | Days In CR 365             | Maximum: <b>37,960</b>         | Standard: 184               |  |
| County: Dade[13]               | First Used: <b>2011/01</b> | Max Annualized: 37,960         | Conditional: 0              |  |
| Region: South[2] Area: 11      | Last Used: <b>2011/07</b>  | Total Patient: 33,149          | Total: 184                  |  |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare: <b>5,788</b>         | Inflation                   |  |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: <b>25,763</b>        | FY Index: <b>1.21220353</b> |  |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 77.71878%                      | Semester Index: 1.26086800  |  |
| Operating Ex > 18 months [1]   | Occupancy:                 | 87.32613%                      | Cost: 1.04014546            |  |
| Open Date: 1/1/1970            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b> | Target: 1.01620550          |  |

| Curre | ent Class South Large [4]          | initial CK?     | raise      | Medical           |              |                  | FY Index:       | 1.21220353 |
|-------|------------------------------------|-----------------|------------|-------------------|--------------|------------------|-----------------|------------|
| Class | at 1/94: <b>South Large [4]</b>    | Medicaio        | d Utilizat | tion              | 77.7         | 71878%           | Semester Index: | 1.26086800 |
| Oper  | ating Ex > 18 months [1]           | Occupan         | ncy:       |                   | 87.3         | 32613%           | Cost:           | 1.04014546 |
| Open  | Date: 1/1/1970                     | Statewid        | le Low O   | ccupancy Thresh   |              | 31440%           | Target:         | 1.01620550 |
| Acqu  | ired Date: 1/1/1970                | Medicaio        | d Low O    | ccupancy Thresh   |              | 94060%           | DC FY Index:    | 1.16916514 |
|       | red Medicaid 1/1/1970              |                 |            | Adjustment Facto  |              | 10123%           | DC Sem Index:   | 1.19750000 |
|       | # Active Date: 1/1/2002            | Weighte         | d Low O    | cc Adjustment Fa  | actor: 100.0 | 11111111111111/2 | DC Inflation:   | 1.02423512 |
| Previ | ious Med # 200492                  |                 |            |                   |              |                  | PS Target:      | 1.02315072 |
|       |                                    |                 | F          | Rate Calculations |              |                  |                 | 1.02513072 |
| Item  | Description                        | Opera           |            | Direct            | InDirect     | Property         | ROE             | Totals     |
| 1     | Total Cost                         | 1.459           | 9,446      | 2,409,438         | 1,705,273    | 241,65           | 57 0            | 5,815,814  |
| 1a    | Audit Adjustments                  | ,               |            | ,,                | ,,           | , , ,            |                 | - , ,-     |
| 2     | Cost Per Diem                      | 56.             | .6489      | 93.5232           | 66.1908      | 9.380            | 00              | 225.7429   |
| 3     | Cost Per Diem Inflated             | 58.             | .9231      | 95.7897           | 68.8481      |                  |                 |            |
| 4     | Low Occupancy Adjustment           |                 |            |                   |              |                  |                 |            |
| 5     | Occupancy Adjusted/Inflated Per I  | Diem <b>58.</b> | 9231       | 95.7897           | 68.8481      | 9.380            | 00              | 232.9409   |
| 5a    | Interim Adjustment                 |                 |            |                   |              |                  |                 |            |
| 5b    | Interim Adjusted Per Diem          |                 |            |                   |              |                  |                 |            |
| 6     | Prior Semester: Provider Target Ba |                 | .7691      |                   | 56.7264      |                  |                 |            |
| 7     | Provider Target Rate               | 46.             | 8287       |                   | 58.0397      |                  |                 |            |
| 7a    | Interim Adjustment                 |                 |            |                   |              |                  |                 |            |

| 7 66  | Internii Aujustinent                      |         |         |         |         |          |
|-------|---|---------|---------|---------|---------|----------|
| 7b    | Interim Adjusted Provider Target Rate     |         |         |         |         |          |
| 8     | Cost Based Class Ceilings                 | 51.5193 | 97.3713 | 64.0999 | 13.6500 |          |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378 |         | 56.8989 |         |          |
| 10    | Target Rate Class Ceiling                 | 51.1535 |         | 57.8210 |         |          |
| 10a   | New Provider Target Limitation            |         |         |         |         |          |
| 10b   | Base for line 10a                         |         |         |         |         |          |
| 11    | Lesser of 5,7,8,10, 10a                   | 46.8287 | 95.7897 | 57.8210 | 9.3800  | 209.8194 |
| 12/13 | Medicaid Adjustment Rate                  |         | 2.9871  | 1.8031  |         |          |
| 14    | Prospective Per Diem 11                   | 46.8287 | 98.7768 | 59.6241 | 9.3800  | 214.6096 |

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

Provider has submitted Supplemental Schedule.

Inflated Usual & Customary Charge





224.22

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Hebrew Home of South Beach**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:         | 10/1/1985 |
|---------------------|-----------|
| Year of Phase-In/Fu | 11:       |
| RS to Start Calcs:  | 1971/07   |
| Indexed Asset Value | 2,533,244 |
| FRVS Base Asset:    | 1,372,286 |
| Occup Adj Factor:   | 0.9000    |
| ROE Factor          | 0.030420  |
|                     |           |

| Mortgage Information |                           |            |  |  |  |
|----------------------|---------------------------|------------|--|--|--|
| Amount:              | Amount: <b>525,000.00</b> |            |  |  |  |
| Type: Fixed [2]      |                           |            |  |  |  |
| < 60% of Base:       | True                      |            |  |  |  |
| Interest Rate:       | 5.2500                    | <b>%</b>   |  |  |  |
| Chase Rate:          | 12.5000                   | <b>%</b>   |  |  |  |
| Amortization Rate:   | 12.5000                   | <b>%</b>   |  |  |  |
| Interest Only:       | True                      |            |  |  |  |
| Yearly Payment:      | 251,9                     | <b>961</b> |  |  |  |

| Calculation       | Calculation of FRVS Per Diem |          |  |  |  |  |
|-------------------|------------------------------|----------|--|--|--|--|
| Γ                 | Total Amount                 | Per Diem |  |  |  |  |
| 80% Capital(1):   | 2,026,595                    | 7.3750   |  |  |  |  |
| 20% ROE(2):       | 506,649                      | 0.4511   |  |  |  |  |
| Insurance Cost(3) | ): <b>7,356</b>              | 0.2219   |  |  |  |  |
| Taxes Cost(3):    | 0                            | 0.0000   |  |  |  |  |
| Home Office(3):   | 17,538                       | 0.5291   |  |  |  |  |
| Replacement(3&4   | 4): 334,440                  | 0.0000   |  |  |  |  |
| Total FRVS PD     | ) <u>.</u>                   | 8.5771   |  |  |  |  |

- (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 (0.030420) divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$0.4511
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 104        | Effective PBS Limitation | 2,964,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |                            |                              |  |
|--|--|--|----------------------------|------------------------------|--|
| Components   | Cost   | FRVS   | MTA*                       | Final Component              |  |
| Operating  | 46.8287  | 46.8287  | 3.4201                     | 43.4086                      |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 98.7768<br>59.6241<br>9.3800<br>0.0000<br>0.0000 | 98.7768<br>59.6241<br>8.5771<br>0.0000<br>0.0000 | 7.2142<br>4.3547<br>0.6264 | 91.5626<br>55.2694<br>7.9507 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 214 (00)   | 212.99/7   | 4.0.64.04                  | \$17.3415<br>\$8.6851        |  |
| Totals   | 214.6096   | 213.8067   | 15.6154                    | 224.2179                     |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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Florida Agency For Health Care Administration

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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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]

| Type of Ownership: I II vate I ton-I I | ont [5] Chow Status based  | on this Cost Report. 1 | to Change | <b>1</b> ]      |            |
|--|----------------------------|------------------------|-----------|-----------------|------------|
| Provider Information                   | Cost Report (CR)           | Patient Days           | S         | Ratings 1       | Days       |
| 355 SW 12th Avenue                     | 02/01/2009-01/31/2010      | Number of Beds:        | 147       | Superior:       | 0          |
| Miami FL 33135                         | Days In CR 365             | Maximum:               | 53,655    | Standard:       | 184        |
| County: Dade[13]                       | First Used: <b>2010/07</b> | Max Annualized:        | 53,655    | Conditional:    | 0          |
| Region: South[2] Area: 11              | Last Used: <b>2011/07</b>  | Total Patient:         | 50,393    | Total:          | 184        |
| Control Private Non-Profit [3]         | Unaudited [3]              | Medicare:              | 12,029    | Inflati         | on         |
| Current Class South Large [4]          | Initial CR? False          | Medicaid:              | 34,072    | FY Index:       | 1.19550783 |
| Class at 1/94: <b>South Large [4]</b>  | Medicaid Utilization       | 67.                    | .61257%   | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]           | Occupancy:                 | 93                     | .92042%   | Cost:           | 1.05467147 |
| Open Date: 2/24/2000                   | Statewide Low Occupan      | cy Threshold: 79       | .31440%   | Target:         | 1.01620550 |
| Acquired Date: 2/24/2000               | Medicaid Low Occupand      | cy Threshold: 41.      | .94060%   | DC FY Index:    | 1.16066549 |
| Entered Medicaid 4/21/2000             | Low Occupancy Adjustr      | ment Factor: 118       | .41534%   | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2002            | Weighted Low Occ Adju      | ustment Factor: 100    | .00000%   | DC Inflation:   |            |
| Previous Med # <b>221805</b>           |                            |                        |           |                 | 1.03173568 |
|  |                            |                        |           | PS Target:      | 1.02315072 |

|       |  |           |                   |           | 151      | arget. | 1.02313072 |
|-------|--|-----------|-------------------|-----------|----------|--------|------------|
|       |  | I         | 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   | 15.0300  |        | 206.2529   |
| 3     | Cost Per Diem Inflated                         | 46.5981   | 90.1853           | 62.8891   |          |        |            |
| 4     | Low Occupancy Adjustment                       |           |                   |           |          |        |            |
| 5     | Occupancy Adjusted/Inflated Per Diem           | 46.5981   | 90.1853           | 62.8891   | 15.0300  |        | 214.7025   |
| 5a    | Interim Adjustment                             |           |                   |           |          |        |            |
| 5b    | Interim Adjusted Per Diem                      |           |                   |           |          |        |            |
| 6     | Prior Semester: Provider Target Base           | 43.4769   |                   | 58.9439   |          |        |            |
| 7     | Provider Target Rate                           | 44.4834   |                   | 60.3085   |          |        |            |
| 7a    | Interim Adjustment                             |           |                   |           |          |        |            |
| 7b    | Interim Adjusted Provider Target Rate          |           |                   |           |          |        |            |
| 8     | Cost Based Class Ceilings                      | 51.5193   | 97.3713           | 64.0999   | 13.6500  |        |            |
| 9     | Prior Semester: Class Ceiling Target Base      | 50.3378   |                   | 56.8989   |          |        |            |
| 10    | Target Rate Class Ceiling                      | 51.1535   |                   | 57.8210   |          |        |            |
| 10a   | New Provider Target Limitation                 |           |                   |           |          |        |            |
| 10b   | Base for line 10a                              |           |                   |           |          |        |            |
| 11    | Lesser of 5,7,8,10, 10a                        | 44.4834   | 90.1853           | 57.8210   | 13.6500  |        | 206.1397   |
| 12/13 | Medicaid Adjustment Rate                       |           | 1.7869            | 1.1457    |          |        |            |
| 14    | Prospective Per Diem 11                        | 44.4834   | 91.9722           | 58.9667   | 13.6500  |        | 209.0723   |
| 15    | TI 1 1 C . T . T . T . T . T . T . T . T . T . |           |                   |           |          |        |            |





222.53

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Ponce Plaza Nursing & Rehab Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 4/21/2000 |  |  |
|-----------------------|-----------|--|--|
| Year of Phase-In/ Ful | 1:        |  |  |
| RS to Start Calcs:    | 2000/01   |  |  |
| Indexed Asset Value   | 6,896,421 |  |  |
| FRVS Base Asset:      | 4,718,880 |  |  |
| Occup Adj Factor:     | 0.9000    |  |  |
| ROE Factor            | 0.030310  |  |  |
|                       |           |  |  |

| Mortgage Information |           |            |  |  |
|----------------------|-----------|------------|--|--|
| Amount: 5,846,571.00 |           |            |  |  |
| Type:                | Fixed [2] |            |  |  |
| < 60% of Base:       | False     |            |  |  |
| Interest Rate:       | 11.0000   | <b>%</b>   |  |  |
| Chase Rate:          | 7.9336    | <b>%</b>   |  |  |
| Amortization Rate:   | 10.9336   | <b>%</b>   |  |  |
| Interest Only:       | False     |            |  |  |
| Yearly Payment:      | 680,3     | <b>378</b> |  |  |

| Calculation of FRVS Per Diem |             |          |  |  |
|------------------------------|-------------|----------|--|--|
| Т                            | otal Amount | Per Diem |  |  |
| 80% Capital(1):              | 5,517,137   | 14.0896  |  |  |
| 20% ROE(2):                  | 1,379,284   | 0.8657   |  |  |
| Insurance Cost(3)            | 11,853      | 0.2352   |  |  |
| Taxes Cost(3):               | 116,844     | 2.3187   |  |  |
| Home Office(3):              | 25,624      | 0.5085   |  |  |
| Replacement(3&4              | 4): 143,390 | 0.0000   |  |  |
| Total FRVS PD                |             | 18.0177  |  |  |

- (1) 80% Capital (\$5,517,137) amortized at 10.9336% for 20 years Principal & Interest of \$680,378 divided by annual available days (53,655) divided by Occup. Adj. (0.9000) = \$14.0896
- (2) 20% ROE (\$1,379,284) times the ROE factor (0.030310) divided by annual available days (53,655) divided by Occup. Adj. (0.9000) = \$0.8657
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| - |                      |             |                          |           |  |
|---|----------------------|-------------|--------------------------|-----------|--|
|   | Per Bed Standard Det | termination | Used Per Bed Standard:   | 39,324    |  |
|   | Comparison Date:     | 7/1/1999    | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed       | 120         | Effective PBS Limitation | 4,718,880 |  |

| (  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 44.4834   | 44.4834   | 3.2489                     | 41.2345                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 91.9722<br>58.9667<br>13.6500<br>0.0000<br>0.0000 | 91.9722<br>58.9667<br>18.0177<br>0.0000<br>0.0000 | 6.7172<br>4.3067<br>1.3159 | 85.2550<br>54.6600<br>16.7018 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$15.9948<br>\$8.6851         |  |
| Totals   | 209.0723  | 213.4400  | 15.5887                    | 222.5312                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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 I       | Days       | Ratings         | Days       |
|--------------------------------|---|-----------------|------------|-----------------|------------|
| 832 Sunset Lake Blvd           | 01/01/2009-12/31/2009                     | Number of Beds: | 120        | Superior:       | 0          |
| Venice FL 34292                | Days In CR 365                            | Maximum:        | 43,800     | Standard:       | 184        |
| County: Sarasota[58]           | First Used: <b>2010/07</b>                | Max Annualized: | 43,800     | Conditional:    | 0          |
| Region: South[2] Area: 8       | Last Used: <b>2011/07</b>                 | Total Patient:  | 40,035     | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]                             | Medicare:       | 12,998     | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False                         | Medicaid:       | 17,853     | FY Index:       | 1.19387802 |
| Class at 1/94: South Large [4] | Medicaid Utilization                      |                 | 44.59348%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                                |                 | 91.40411%  | Cost:           | 1.05611124 |
| Open Date: 2/10/1992           | Statewide Low Occupan                     | cy Threshold:   | 79.31440%  | Target:         | 1.01620550 |
| Acquired Date: 2/10/1992       | Medicaid Low Occupand                     | cy Threshold:   | 41.94060%  | DC FY Index:    | 1.15950000 |
| Entered Medicaid 3/17/1992     | Low Occupancy Adjustment Factor: 115.2427 |                 | 115.24277% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 5/31/2005   | Weighted Low Occ Adjustment Factor:       |                 | 100.00000% | DC Inflation:   | 1.03277275 |
| Previous Med # <b>212130</b>   |   |                 |            |                 |            |
|                                |   |                 |            | PS Target:      | 1.02315072 |

|       |  | I         | 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   | 32.7500  | 1.9218 | 233.2867  |
| 3     | Cost Per Diem Inflated   | 52.8455   | 91.8481           | 62.9903   |          |        |           |
| 4     | Low Occupancy Adjustment   |           |                   |           |          |        |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 52.8455   | 91.8481           | 62.9903   | 32.7500  | 1.9218 | 242.3557  |
| 5a    | Interim Adjustment   |           |                   |           |          |        |           |
| 5b    | Interim Adjusted Per Diem  |           |                   |           |          |        |           |
| 6     | Prior Semester: Provider Target Base   | 55.2494   |                   | 57.8789   |          |        |           |
| 7     | Provider Target Rate   | 56.5285   |                   | 59.2188   |          |        |           |
| 7a    | Interim Adjustment   |           |                   |           |          |        |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |                   |           |          |        |           |
| 8     | Cost Based Class Ceilings  | 51.5193   | 97.3713           | 64.0999   | 13.6500  |        |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 50.3378   |                   | 56.8989   |          |        |           |
| 10    | Target Rate Class Ceiling  | 51.1535   |                   | 57.8210   |          |        |           |
| 10a   | New Provider Target Limitation   |           |                   |           |          |        |           |
| 10b   | Base for line 10a  |           |                   |           |          |        |           |
| 11    | Lesser of 5,7,8,10, 10a  | 51.1535   | 91.8481           | 57.8210   | 13.6500  | 1.9218 | 216.3944  |
| 12/13 | Medicaid Adjustment Rate   |           |                   |           |          |        |           |
| 14    | Prospective Per Diem 11  | 51.1535   | 91.8481           | 57.8210   | 13.6500  | 1.9218 | 216.3944  |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                   |           |          |        |           |





223.94

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Sunset Lake Health & Rehab Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:         | 3/17/1992 |
|---------------------|-----------|
| Year of Phase-In/Fu | 11:       |
| RS to Start Calcs:  | 1992/01   |
| Indexed Asset Value | 5,178,192 |
| FRVS Base Asset:    | 3,718,320 |
| Occup Adj Factor:   | 0.9000    |
| ROE Factor          | 0.029170  |
|                     |           |

| Mortgage Information |           |          |  |  |
|----------------------|-----------|----------|--|--|
| Amount:              | 7,500,000 | 0.00     |  |  |
| Type:                | Fixed [2] |          |  |  |
| < 60% of Base:       | False     |          |  |  |
| Interest Rate:       | 8.6700    | <b>%</b> |  |  |
| Chase Rate:          | 6.0000    | <b>%</b> |  |  |
| Amortization Rate:   | 8.6700    | <b>%</b> |  |  |
| Interest Only:       | False     |          |  |  |
| Yearly Payment:      | 436,7     | 64       |  |  |

| Calculation of FRVS Per Diem |                  |          |  |
|------------------------------|------------------|----------|--|
| 7                            | Total Amount     | Per Diem |  |
| 80% Capital(1):              | 4,142,554        | 11.0798  |  |
| 20% ROE(2):                  | 1,035,638        | 0.7664   |  |
| Insurance Cost(3)            | ): <b>71,302</b> | 1.7810   |  |
| Taxes Cost(3):               | 53,962           | 1.3479   |  |
| Home Office(3):              | 44,366           | 1.1082   |  |
| Replacement(3&               | 4): 31,560       | 0.0000   |  |
| Total FRVS PD                | )-               | 16.0833  |  |

- (1) 80% Capital (\$4,142,554) amortized at 8.6700% for 20 years Principal & Interest of \$436,764 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.0798
- (2) 20% ROE (\$1,035,638) times the ROE factor (0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7664
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 30,986    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1991   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 3,718,320 |  |

| Components Operating Patient Care Direct Care                  | Cost <b>51.1535</b>                                | FRVS<br><b>51.1535</b>                             | MTA* 3.7360                                     | Final Component 47.4175                            |  |
|--|--|--|---|--|--|
| Patient Care Direct Care                                       | 51.1535  | 51.1535  | 3.7360  | 47 4175  |  |
| Direct Care  |  |  |   | 47.41/3  |  |
| Indirect Care Property ROE ROE Adjustment                      | 91.8481<br>57.8210<br>13.6500<br>1.9218<br>-1.5647 | 91.8481<br>57.8210<br>16.0833<br>1.5647<br>-1.5647 | 6.7082<br>4.2230<br>1.1746<br>0.1143<br>-0.1143 | 85.1399<br>53.5980<br>14.9087<br>1.4504<br>-1.4504 |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals | 214.8297   | 216.9059   | 15.8418   | \$14.1888<br>\$8.6851<br>223.9380                  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





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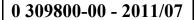
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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 D       | Days      | Ratings         | Days       |
|---------------------------------|-------------------------------------|-----------------|-----------|-----------------|------------|
| 4600 54th Avenue South          | 01/01/2010-12/31/2010               | Number of Beds: | 52        | Superior:       | 0          |
| St. Petersburg Fl 33711         | Days In CR 365                      | Maximum:        | 18,980    | Standard:       | 184        |
| County: Pinellas[52]            | First Used: <b>2011/07</b>          | Max Annualized: | 18,980    | Conditional:    |            |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>           | Total Patient:  | 16,867    | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]                       | Medicare:       | 5,307     | Inflat          | ion        |
| Current Class Central Small [5] | Initial CR? False                   | Medicaid:       | 6,654     | FY Index:       | 1.22078676 |
| Class at 1/94: North Small [1]  | Medicaid Utilization                |                 | 39.44981% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                          |                 | 88.86723% | Cost:           | 1.03283230 |
| Open Date: 8/1/1986             | Statewide Low Occupar               | ncy Threshold:  | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 5/5/1995         | Medicaid Low Occupan                | cy Threshold:   | 41.94060% | DC FY Index:    | 1.17400000 |
| Entered Medicaid 8/20/1999      | Low Occupancy Adjustment Factor:    |                 | 12.04425% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 7/29/2005    | Weighted Low Occ Adjustment Factor: |                 | 00.00000% | DC Inflation:   |            |
| Previous Med # <b>216470</b>    |                                     |                 |           |                 | 1.02001704 |
|                                 |                                     |                 |           | PS Target:      | 1.02315072 |

|       |   | 1         | Rate Calculations |          |          |     |           |
|-------|---|-----------|-------------------|----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct            | InDirect | Property | ROE | Totals    |
| 1     | Total Cost  | 298,942   | 637,558           | 392,893  | 95,285   | 0   | 1,424,678 |
| 1a    | Audit Adjustments   |           |                   |          |          |     |           |
| 2     | Cost Per Diem   | 44.9267   | 95.8157           | 59.0461  | 14.3200  |     | 214.1085  |
| 3     | Cost Per Diem Inflated  | 46.4017   | 97.7336           | 60.9847  |          |     |           |
| 4     | Low Occupancy Adjustment  |           |                   |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 46.4017   | 97.7336           | 60.9847  | 14.3200  |     | 219.4400  |
| 5a    | Interim Adjustment  |           |                   |          |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |                   |          |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 45.5197   |                   | 60.6158  |          |     |           |
| 7     | Provider Target Rate  | 46.5735   |                   | 62.0191  |          |     |           |
| 7a    | Interim Adjustment  |           |                   |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |                   |          |          |     |           |
| 8     | Cost Based Class Ceilings   | 56.4866   | 97.7236           | 72.5771  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 54.6049   |                   | 64.3815  |          |     |           |
| 10    | Target Rate Class Ceiling   | 55.4898   |                   | 65.4248  |          |     |           |
| 10a   | New Provider Target Limitation  |           |                   |          |          |     |           |
| 10b   | Base for line 10a   |           |                   |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 46.4017   | 97.7236           | 60.9847  | 13.6500  |     | 218.7600  |
| 12/13 | Medicaid Adjustment Rate  |           |                   |          |          |     |           |
| 14    | Prospective Per Diem 11   | 46.4017   | 97.7236           | 60.9847  | 13.6500  |     | 218.7600  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                   |          |          |     |           |





223.09

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### The Allegro at College Harbor

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 8/20/1999 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1995/01   |
| Indexed Asset Value  | 1,590,294 |
| FRVS Base Asset:     | 0         |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027600  |
|                      |           |

| Mortgage Information        |        |          |  |  |
|-----------------------------|--------|----------|--|--|
| Amount: <b>8,816,924.00</b> |        |          |  |  |
| Type: Variable [3]          |        |          |  |  |
| < 60% of Base:              | False  |          |  |  |
| Interest Rate:              | 6.7400 | <b>%</b> |  |  |
| Chase Rate:                 | 6.2500 | <b>%</b> |  |  |
| Amortization Rate:          | 6.7400 | <b>%</b> |  |  |
| Interest Only:              | False  |          |  |  |
| Yearly Payment:             | 115,9  | 93       |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Tot                          | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 1,272,235 | 6.7904   |  |  |  |
| 20% ROE(2):                  | 318,059   | 0.5139   |  |  |  |
| Insurance Cost(3):           | 33,484    | 1.9852   |  |  |  |
| Taxes Cost(3):               | 23,019    | 1.3647   |  |  |  |
| Home Office(3):              | 0         | 0.0000   |  |  |  |
| Replacement(3&4):            | 24,193    | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 10.6542  |  |  |  |

- (1) 80% Capital (\$1,272,235) amortized at 6.7400% for 20 years Principal & Interest of \$115,993 divided by annual available days (18,980) divided by Occup. Adj. (0.9000) = \$6.7904
- (2) 20% ROE (\$318,059) times the ROE factor (0.027600) divided by annual available days (18,980) divided by Occup. Adj. (0.9000) = \$0.5139
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 34,361    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1994    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 42          | Effective PBS Limitation | 1,443,162 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                              |  |  |
|--|---|---|----------------------------|------------------------------|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                              |  |  |
| Operating  | 46.4017   | 46.4017   | 3.3890                     | 43.0127                      |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 97.7236<br>60.9847<br>13.6500<br>0.0000<br>0.0000 | 97.7236<br>60.9847<br>10.6542<br>0.0000<br>0.0000 | 7.1373<br>4.4540<br>0.7781 | 90.5863<br>56.5307<br>9.8761 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$14.3995<br>\$8.6851        |  |  |
| Totals   | 218.7600  | 215.7642  | 15.7584                    | 223.0904                     |  |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|





206.67

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Watercrest Care Center**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership: Private For profit [1] | CHOW Status based on this Cost Report: No Change [1] |
|---|--|
|   |  |

| Provider Information           | Cost Report (CR)           | Patient Days                      | Ratings                    | Days       |
|--------------------------------|----------------------------|-----------------------------------|----------------------------|------------|
| 16650 West Dixie Hwy           | 04/01/2010-03/31/2011      | Number of Beds: 150               | Superior:                  | 0          |
| North Miami Beach FL 33160     | Days In CR 365             | Maximum: <b>54,750</b>            | Standard:                  | 184        |
| County: Dade[13]               | First Used: <b>2011/07</b> | Max Annualized: 54,750            | Conditional:               | 0          |
| Region: South[2] Area: 11      | Last Used: <b>2011/07</b>  | Total Patient: 44,706             | Total:                     | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>4,806</b>            | Inflati                    | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: <b>37,446</b>           | FY Index:                  | 1.22587622 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 83.76057%                         | Semester Index:            | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 81.65479%                         | Cost:                      | 1.02854430 |
| Open Date: 9/1/1984            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target:                    | 1.01620550 |
| Acquired Date: 9/1/1984        | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index:               | 1.17650000 |
| Entered Medicaid 11/1/1984     | Low Occupancy Adjustr      | ment Factor: <b>102.95078%</b>    | DC F T Huck: DC Sem Index: | 1.19750000 |
| Med # Active Date: 9/1/2005    | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:              | 1.01784955 |
| Previous Med # <b>219576</b>   |                            |                                   |                            |            |
|                                |                            |                                   | PS Target:                 | 1.02315072 |
|                                | Rate Cal                   | lculations                        |                            |            |

| Rate Calculations |   |           |           |           |          |     |           |
|-------------------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item              | Description                               | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1                 | Total Cost                                | 1,503,598 | 3,034,942 | 1,898,214 | 922,295  | 0   | 7,359,049 |
| 1a                | Audit Adjustments                         |           |           |           |          |     |           |
| 2                 | Cost Per Diem                             | 40.1538   | 81.0485   | 50.6920   | 24.6300  |     | 196.5243  |
| 3                 | Cost Per Diem Inflated                    | 41.3000   | 82.4952   | 52.1390   |          |     |           |
| 4                 | Low Occupancy Adjustment                  |           |           |           |          |     |           |
| 5                 | Occupancy Adjusted/Inflated Per Diem      | 41.3000   | 82.4952   | 52.1390   | 24.6300  |     | 200.5642  |
| 5a                | Interim Adjustment                        |           |           |           |          |     |           |
| 5b                | Interim Adjusted Per Diem                 |           |           |           |          |     |           |
| 6                 | Prior Semester: Provider Target Base      | 40.1320   |           | 47.9568   |          |     |           |
| 7                 | Provider Target Rate                      | 41.0611   |           | 49.0670   |          |     |           |
| 7a                | Interim Adjustment                        |           |           |           |          |     |           |
| 7b                | Interim Adjusted Provider Target Rate     |           |           |           |          |     |           |
| 8                 | Cost Based Class Ceilings                 | 51.5193   | 97.3713   | 64.0999   | 13.6500  |     |           |
| 9                 | Prior Semester: Class Ceiling Target Base | 50.3378   |           | 56.8989   |          |     |           |
| 10                | Target Rate Class Ceiling                 | 51.1535   |           | 57.8210   |          |     |           |
| 10a               | New Provider Target Limitation            |           |           |           |          |     |           |
| 10b               | Base for line 10a                         |           |           |           |          |     |           |

82.4952

3.1332

85.6284

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

49.0670

1.8636

50.9306

13.6500

13.6500

186.2733

191.2701

Provider has submitted Supplemental Schedule.

Prospective Per Diem 11

Inflated Usual & Customary Charge

Lesser of 5,7,8,10, 10a

Medicaid Adjustment Rate

11

12/13

14

15

41.0611

41.0611





206.67

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Watercrest Care Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 9/1/1999  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1984/07   |
| Indexed Asset Value    | 7,150,583 |
| FRVS Base Asset:       | 4,275,000 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.026770  |
|                        |           |

| Mortgage Information |             |          |  |  |
|----------------------|-------------|----------|--|--|
| Amount: 4,000,000.00 |             |          |  |  |
| Type:                | Variable [3 | 1        |  |  |
| < 60% of Base:       | False       |          |  |  |
| Interest Rate:       | 9.0000      | <b>%</b> |  |  |
| Chase Rate:          | 8.0000      | <b>%</b> |  |  |
| Amortization Rate:   | 9.0000      | <b>%</b> |  |  |
| Interest Only:       | False       |          |  |  |
| Yearly Payment:      | 617,6       | 522      |  |  |

| Calculation of FRVS Per Diem |                    |         |  |  |  |
|------------------------------|--------------------|---------|--|--|--|
|                              | Total Amount Per D |         |  |  |  |
| 80% Capital(1):              | 5,720,466          |         |  |  |  |
| 20% ROE(2):                  | 1,430,117          | 0.7770  |  |  |  |
| Insurance Cost(3):           | 65,445             | 1.4639  |  |  |  |
| Taxes Cost(3):               | 42,989             | 0.9616  |  |  |  |
| Home Office(3):              | 0                  | 0.0000  |  |  |  |
| Replacement(3&4)             | 143,920            | 0.0000  |  |  |  |
| Total FRVS PD:               |                    | 15.7367 |  |  |  |

- (1) 80% Capital (\$5,720,466) amortized at 9.0000% for 20 years Principal & Interest of \$617,622 divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$12.5342
- (2) 20% ROE (\$1,430,117) times the ROE factor (0.026770) divided by annual available days (54,750) 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 Det | termination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 150         | Effective PBS Limitation | 4,275,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |  |
| Operating  | 41.0611   | 41.0611   | 2.9989                     | 38.0622                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 85.6284<br>50.9306<br>13.6500<br>0.0000<br>0.0000 | 85.6284<br>50.9306<br>15.7367<br>0.0000<br>0.0000 | 6.2539<br>3.7197<br>1.1493 | 79.3745<br>47.2109<br>14.5874 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 101.0701  | 102.25(0  | 111210                     | \$18.7514<br>\$8.6851         |  |  |
| Totals   | 191.2701  | 193.3568  | 14.1218                    | 206.6715                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





194.26

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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 Da         | ays       | Ratings         | Days       |
|--------------------------------|----------------------------|--------------------|-----------|-----------------|------------|
| <b>3663 15th Avenue</b>        | 09/01/2009-08/31/2010      | Number of Beds:    | 110       | Superior:       | 0          |
| Vero Beach FL 32960            | Days In CR 365             | Maximum:           | 40,150    | Standard:       | 184        |
| County: Indian River[31]       | First Used: <b>2011/07</b> | Max Annualized:    | 40,150    | Conditional:    | 0          |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient:     | 34,830    | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:          | 10,493    | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid:          | 19,737    | FY Index:       | 1.21220353 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 5                  | 56.66667% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 8                  | 86.74969% | Cost:           | 1.04014546 |
| Open Date: 10/1/1981           | Statewide Low Occupan      | ncy Threshold: 7   | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 10/1/1981       | Medicaid Low Occupan       | cy Threshold: 4    | 41.94060% | DC FY Index:    | 1.16916514 |
| Entered Medicaid 10/1/1981     | Low Occupancy Adjusti      | ment Factor: 10    | 09.37445% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 6/30/2005   | Weighted Low Occ Adj       | ustment Factor: 10 | 00.00000% | DC Inflation:   | 1.02423512 |
| Previous Med # 211524          |                            |                    |           |                 |            |
|                                |                            |                    |           | PS Target:      | 1.02315072 |

|       |   | R                | ate Calculations    |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 817,190          | 1,540,698           | 987,455             | 92,764   | 0   | 3,438,107 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 41.4040          | 78.0614             | 50.0307             | 4.7000   |     | 174.1961  |
| 3     | Cost Per Diem Inflated                    | 43.0662          | 79.9532             | 52.0392             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 43.0662          | 79.9532             | 52.0392             | 4.7000   |     | 179.7586  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 40.1320          |                     | 56.4647             |          |     |           |
| 7     | Provider Target Rate                      | 41.0611          |                     | 57.7719             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 41.0611          | 79.9532             | 52.0392             | 4.7000   |     | 177.7535  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.5996              | 0.3903              |          |     |           |
| 14    | Prospective Per Diem 11                   | 41.0611          | 80.5528             | 52.4295             | 4.7000   |     | 178.7434  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | t applied after 7/2 | 1/2002   |     |           |





194.26

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### ATLANTIC HEALTHCARE CENTER

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 9/1/2004  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1981/07   |
| Indexed Asset Value    | 3,044,304 |
| FRVS Base Asset:       | 1,625,362 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.030420  |
|                        |           |

| Mortgage Information |              |  |  |  |
|----------------------|--------------|--|--|--|
| Amount:              | 3,199,734.00 |  |  |  |
| Type:                | Fixed [2]    |  |  |  |
| < 60% of Base:       | False        |  |  |  |
| Interest Rate:       | 8.0940 %     |  |  |  |
| Chase Rate:          | 6.0000 %     |  |  |  |
| Amortization Rate:   | 8.0940 %     |  |  |  |
| Interest Only:       | False        |  |  |  |
| Yearly Payment:      | 246,165      |  |  |  |
|                      |              |  |  |  |

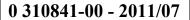
| Calculation of FRVS Per Diem |            |          |  |  |
|------------------------------|------------|----------|--|--|
| Tot                          | tal Amount | Per Diem |  |  |
| 80% Capital(1):              | 2,435,443  | 6.8124   |  |  |
| 20% ROE(2):                  | 608,861    | 0.5126   |  |  |
| Insurance Cost(3):           | 38,460     | 1.1042   |  |  |
| Taxes Cost(3):               | 50,962     | 1.4632   |  |  |
| Home Office(3):              | 14,565     | 0.4182   |  |  |
| Replacement(3&4):            | . 0        | 0.0000   |  |  |
| Total FRVS PD:               |            | 10.3106  |  |  |

- (1) 80% Capital (\$2,435,443) amortized at 8.0940% for 20 years Principal & Interest of \$246,165 divided by annual available days (40,150) divided by Occup. Adj. (0.9000) = \$6.8124
- (2) 20% ROE (\$608,861) times the ROE factor (0.030420) divided by annual available days (40,150) divided by Occup. Adj. (0.9000) = \$0.5126
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| ſ | Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---|---------------------|-------------|--------------------------|-----------|--|
|   | Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed      | 110         | Effective PBS Limitation | 3,135,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                                   |  |  |  |
|--|--|---|----------------------------|-----------------------------------|--|--|--|
| Components   | Cost   | FRVS MTA* Final Component                         |                            |                                   |  |  |  |
| Operating  | 41.0611  | 41.0611   | 2.9989                     | 38.0622                           |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 80.5528<br>52.4295<br>4.7000<br>0.0000<br>0.0000 | 80.5528<br>52.4295<br>10.3106<br>0.0000<br>0.0000 | 5.8832<br>3.8292<br>0.7530 | 74.6696<br>48.6003<br>9.5576      |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 178.7434   | 184.3540  | 13.4643                    | \$14.6805<br>\$8.6851<br>194.2553 |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





203.15

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### St. Mark 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 D         | Days      | Ratings         | Days       |
|---------------------------------|----------------------------|-------------------|-----------|-----------------|------------|
| 2655 Nebraska Avenue            | 01/01/2009-12/31/2009      | Number of Beds:   | 60        | Superior:       | 0          |
| Palm Harbor FL 34684            | Days In CR 365             | Maximum:          | 21,900    | Standard:       | 184        |
| County: Pinellas[52]            | First Used: <b>2011/01</b> | Max Annualized:   | 21,900    | Conditional:    | 0          |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient:    | 18,196    | Total:          | 184        |
| Control Private Non-Profit [3]  | Unaudited [3]              | Medicare:         | 3,285     | Inflat          | ion        |
| Current Class Central Small [5] | Initial CR? False          | Medicaid:         | 6,049     | FY Index:       | 1.19387802 |
| Class at 1/94: North Small [1]  | Medicaid Utilization       |                   | 33.24357% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 |                   | 83.08676% | Cost:           | 1.05611124 |
| Open Date: 7/1/1980             | Statewide Low Occupan      | cy Threshold:     | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: <b>7/1/1980</b>  | Medicaid Low Occupan       | cy Threshold:     | 41.94060% | DC FY Index:    | 1.15950000 |
| Entered Medicaid 8/15/2005      | Low Occupancy Adjusti      | ment Factor: 1    | 04.75621% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 8/15/2005    | Weighted Low Occ Adju      | ustment Factor: 1 | 00.00000% | DC Inflation:   | 1.03277275 |
| Previous Med #                  |                            |                   |           |                 |            |
|                                 |                            |                   |           | PS Target:      | 1.02315072 |

|       |   | R         | ate Calculations |          |          |     |           |
|-------|---|-----------|------------------|----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct           | InDirect | Property | ROE | Totals    |
| 1     | Total Cost  | 257,846   | 619,808          | 365,215  | 85,109   | 0   | 1,327,978 |
| 1a    | Audit Adjustments   |           |                  |          |          |     |           |
| 2     | Cost Per Diem   | 42.6262   | 102.4645         | 60.3761  | 14.0699  |     | 219.5367  |
| 3     | Cost Per Diem Inflated  | 45.0180   | 105.8225         | 63.7639  |          |     |           |
| 4     | Low Occupancy Adjustment  |           |                  |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 45.0180   | 105.8225         | 63.7639  | 14.0699  |     | 228.6743  |
| 5a    | Interim Adjustment  |           |                  |          |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |                  |          |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 45.5197   |                  | 57.4407  |          |     |           |
| 7     | Provider Target Rate  | 46.5735   |                  | 58.7705  |          |     |           |
| 7a    | Interim Adjustment  |           |                  |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |                  |          |          |     |           |
| 8     | Cost Based Class Ceilings   | 56.4866   | 97.7236          | 72.5771  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 54.6049   |                  | 64.3815  |          |     |           |
| 10    | Target Rate Class Ceiling   | 55.4898   |                  | 65.4248  |          |     |           |
| 10a   | New Provider Target Limitation  |           |                  |          |          |     |           |
| 10b   | Base for line 10a   |           |                  |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 45.0180   | 97.7236          | 58.7705  | 13.6500  |     | 215.1621  |
| 12/13 | Medicaid Adjustment Rate  |           |                  |          |          |     |           |
| 14    | Prospective Per Diem 11   | 45.0180   | 97.7236          | 58.7705  | 13.6500  |     | 215.1621  |
| 15    | Inflated Usual & Customary Charge  Usual and Customary Limitations not applied after 7/1/2002 |           |                  |          |          |     |           |





203.15

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### St. Mark Village, Inc.

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 8/15/2005 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1980/07   |
| Indexed Asset Value   | 1,324,216 |
| FRVS Base Asset:      | 0         |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.029170  |
|                       |           |

| Mortgage In:                | formation    |          |  |  |
|-----------------------------|--------------|----------|--|--|
| Amount: <b>2,469,752.00</b> |              |          |  |  |
| Type:                       | Variable [3] |          |  |  |
| < 60% of Base:              | False        |          |  |  |
| Interest Rate:              | 3.5870       | <b>%</b> |  |  |
| Chase Rate:                 | 7.5000 %     |          |  |  |
| Amortization Rate:          | 3.5870       | <b>%</b> |  |  |
| Interest Only:              | False        |          |  |  |
| Yearly Payment:             | 74,297       |          |  |  |
|                             |              |          |  |  |

| Calculation       | Calculation of FRVS Per Diem |          |  |  |  |
|-------------------|------------------------------|----------|--|--|--|
| Т                 | otal Amount                  | Per Diem |  |  |  |
| 80% Capital(1):   | 1,059,373                    | 3.7695   |  |  |  |
| 20% ROE(2):       | 264,843                      | 0.3920   |  |  |  |
| Insurance Cost(3) | : 61,862                     | 3.3998   |  |  |  |
| Taxes Cost(3):    | 12,974                       | 0.7130   |  |  |  |
| Home Office(3):   | 0                            | 0.0000   |  |  |  |
| Replacement(3&4   | 4): <b>20,996</b>            | 0.0000   |  |  |  |
| Total FRVS PD:    |                              | 8.2743   |  |  |  |

- (1) 80% Capital (\$1,059,373) amortized at 3.5870% for 20 years Principal & Interest of \$74,297 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$3.7695
- (2) 20% ROE (\$264,843) times the ROE factor (0.029170) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.3920
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 21,841    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1980   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60         | Effective PBS Limitation | 1,310,460 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |  |  |  |
|--|---|--|----------------------------|------------------------------|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |  |                            |                              |  |  |  |
| Operating  | 45.0180   | 45.0180  | 3.2879                     | 41.7301                      |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 97.7236<br>58.7705<br>13.6500<br>0.0000<br>0.0000 | 97.7236<br>58.7705<br>8.2743<br>0.0000<br>0.0000 | 7.1373<br>4.2923<br>0.6043 | 90.5863<br>54.4782<br>7.6700 |  |  |  |
| Supplemental Rate Add-on   |   |  |                            | \$8.6851                     |  |  |  |
| Totals   | 215.1621  | 209.7864   | 15.3218                    | 203.1497                     |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





210.70

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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         | Davs       |
|---------------------------------|----------------------------|--------------------------------|-----------------|------------|
| 1100 66th Street North          | 01/01/2009-12/31/2009      | Number of Beds: 59             | Superior:       | 0          |
| St. Petersburg FL 33710         | Days In CR 365             | Maximum: 21,535                | Standard:       | 184        |
| County: Pinellas[52]            | First Used: <b>2010/07</b> | Max Annualized: 21,535         |                 | 0          |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient: 16,882          | Total:          | 184        |
| Control Private Non-Profit [3]  | Unaudited [3]              | Medicare: <b>1,851</b>         | Inflat          | ion        |
| Current Class Central Small [5] | Initial CR? False          | Medicaid: 13,427               | FY Index:       | 1.19387802 |
| Class at 1/94: North Small [1]  | Medicaid Utilization       | 79.53442%                      | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 78.39331%                      | Cost:           | 1.05611124 |
| Open Date: 8/1/1986             | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b> | Target:         | 1.01620550 |
| Acquired Date: <b>8/1/1986</b>  | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b> | DC FY Index:    | 1.15950000 |
| Entered Medicaid 7/1/1987       | Low Occupancy Adjustr      | nent Factor: <b>98.83869%</b>  | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 10/1/2005    | Weighted Low Occ Adju      | ustment Factor: 100.00000%     | DC Inflation:   | 1.03277275 |
| Previous Med # <b>211273</b>    |                            |                                |                 |            |
|                                 |                            |                                | PS Target:      | 1.02315072 |
|                                 | Rate Ca                    | lculations                     |                 |            |

|       | 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             | 20.9900  |     | 189.0727  |
| 3     | Cost Per Diem Inflated                    | 49.7090          | 70.5726             | 55.6376             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 49.7090          | 70.5726             | 55.6376             | 20.9900  |     | 196.9092  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 50.4553          |                     | 57.4761             |          |     |           |
| 7     | Provider Target Rate                      | 51.6234          |                     | 58.8067             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 56.4866          | 97.7236             | 72.5771             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 54.6049          |                     | 64.3815             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 55.4898          |                     | 65.4248             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 49.7090          | 70.5726             | 55.6376             | 13.6500  |     | 189.5692  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.3449              | 1.8486              |          |     |           |
| 14    | Prospective Per Diem 11                   | 49.7090          | 72.9175             | 57.4862             | 13.6500  |     | 193.7627  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





210.70

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Eagle Lake Rehabilitation and Care Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 7/1/1987  |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1986/07   |
| Indexed Asset Value  | 2,721,198 |
| FRVS Base Asset:     | 1,695,483 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029170  |
|                      |           |

| Mortgage Int       | formation    |  |  |
|--------------------|--------------|--|--|
| Amount:            | 2,000,000.00 |  |  |
| Type:              | Fixed [2]    |  |  |
| < 60% of Base:     | False        |  |  |
| Interest Rate:     | 9.1500 %     |  |  |
| Chase Rate:        | 7.2500 %     |  |  |
| Amortization Rate: | 9.1500 %     |  |  |
| Interest Only:     | False        |  |  |
| Yearly Payment:    | 237,566      |  |  |
|                    |              |  |  |

| Calculation      | Calculation of FRVS Per Diem |          |  |  |  |
|------------------|------------------------------|----------|--|--|--|
|                  | Total Amount                 | Per Diem |  |  |  |
| 80% Capital(1):  | 2,176,958                    | 12.2574  |  |  |  |
| 20% ROE(2):      | 544,240                      | 0.8191   |  |  |  |
| Insurance Cost(3 | 3): <b>40,120</b>            | 2.3765   |  |  |  |
| Taxes Cost(3):   | 31,270                       | 1.8523   |  |  |  |
| Home Office(3):  | 5,654                        | 0.3349   |  |  |  |
| Replacement(38   | 24): <b>49,947</b>           | 0.0000   |  |  |  |
| Total FRVS PI    | ):                           | 17.6402  |  |  |  |

- (1) 80% Capital (\$2,176,958) amortized at 9.1500% for 20 years Principal & Interest of \$237,566 divided by annual available days (21,535) divided by Occup. Adj. (0.9000) = \$12.2574
- (2) 20% ROE (\$544,240) times the ROE factor (0.029170) divided by annual available days (21,535) divided by Occup. Adj. (0.9000) = \$0.8191
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Der | ermination | Used Per Bed Standard:   | 28,737    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1986   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 59         | Effective PBS Limitation | 1,695,483 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components   | Cost FRVS MTA* Final Component                    |   |                            |                               |  |  |  |
| Operating  | 49.7090   | 49.7090   | 3.6305                     | 46.0785                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 72.9175<br>57.4862<br>13.6500<br>0.0000<br>0.0000 | 72.9175<br>57.4862<br>17.6402<br>0.0000<br>0.0000 | 5.3256<br>4.1985<br>1.2884 | 67.5919<br>53.2877<br>16.3518 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 102 7627  | 107 7520  | 14 4420                    | \$18.7064<br>\$8.6851         |  |  |  |
| Totals   | 193.7627  | 197.7529  | 14.4430                    | 210.7014                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





212.74

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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 I         | Days       | Ratings         | Days       |
|--------------------------------|----------------------------|-------------------|------------|-----------------|------------|
| 42 Collins Avenue              | 08/01/2009-07/31/2010      | Number of Beds:   | 230        | Superior:       | 0          |
| Miami Beach FL 33139           | Days In CR 365             | Maximum:          | 83,950     | Standard:       | 184        |
| County: Dade[13]               | First Used: <b>2011/07</b> | Max Annualized:   | 83,950     | Conditional:    | 0          |
| Region: South[2] Area: 11      | Last Used: <b>2011/07</b>  | Total Patient:    | 67,443     | Total:          | 184        |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare:         | 10,317     | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid:         | 51,639     | FY Index:       | 1.20943572 |
| Class at 1/94: South Large [4] | Medicaid Utilization       |                   | 76.56688%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 |                   | 80.33711%  | Cost:           | 1.04252585 |
| Open Date: 11/1/1983           | Statewide Low Occupan      | cy Threshold:     | 79.31440%  | Target:         | 1.01620550 |
| Acquired Date: 11/1/1983       | Medicaid Low Occupan       | cy Threshold:     | 41.94060%  | DC FY Index:    | 1.16783181 |
| Entered Medicaid 11/1/1983     | Low Occupancy Adjusti      | ment Factor: 1    | 101.28944% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 11/3/2005   | Weighted Low Occ Adju      | ustment Factor: 1 | 100.00000% | DC Inflation:   | 1.02540451 |
| Previous Med # <b>261602</b>   |                            |                   |            |                 |            |
|                                |                            |                   |            | PS Target:      | 1.02315072 |
|                                | Rate Ca                    | lculations        |            |                 |            |
| T. D. 1.1                      | 0 1: D                     | I.D.              | , D        | , DOE           | TF 4 1     |

|       | Rate Calculations                         |           |           |           |           |     |            |
|-------|---|-----------|-----------|-----------|-----------|-----|------------|
| Item  | Description                               | Operating | Direct    | InDirect  | Property  | ROE | Totals     |
| 1     | Total Cost                                | 2,187,073 | 4,752,590 | 2,352,362 | 1,077,706 | 0   | 10,369,731 |
| 1a    | Audit Adjustments                         |           |           |           |           |     |            |
| 2     | Cost Per Diem                             | 42.3531   | 92.0349   | 45.5540   | 20.8700   |     | 200.8120   |
| 3     | Cost Per Diem Inflated                    | 44.1542   | 94.3730   | 47.4912   |           |     |            |
| 4     | Low Occupancy Adjustment                  |           |           |           |           |     |            |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 44.1542   | 94.3730   | 47.4912   | 20.8700   |     | 206.8884   |
| 5a    | Interim Adjustment                        |           |           |           |           |     |            |
| 5b    | Interim Adjusted Per Diem                 |           |           |           |           |     |            |
| 6     | Prior Semester: Provider Target Base      | 41.0775   |           | 51.5453   |           |     |            |
| 7     | Provider Target Rate                      | 42.0285   |           | 52.7386   |           |     |            |
| 7a    | Interim Adjustment                        |           |           |           |           |     |            |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |           |           |     |            |
| 8     | Cost Based Class Ceilings                 | 51.5193   | 97.3713   | 64.0999   | 13.6500   |     |            |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378   |           | 56.8989   |           |     |            |
| 10    | Target Rate Class Ceiling                 | 51.1535   |           | 57.8210   |           |     |            |
| 10a   | New Provider Target Limitation            |           |           |           |           |     |            |
| 10b   | Base for line 10a                         |           |           |           |           |     |            |
| 11    | Lesser of 5,7,8,10, 10a                   | 42.0285   | 94.3730   | 47.4912   | 13.6500   |     | 197.5427   |
| 12/13 | Medicaid Adjustment Rate                  |           | 2.8206    | 1.4194    |           |     |            |
| 14    | Prospective Per Diem 11                   | 42.0285   | 97.1936   | 48.9106   | 13.6500   |     | 201.7827   |
| 15    | TI 1 1 C / T   T   1 0 7   1   1000       |           |           |           |           |     |            |





212.74

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **South Pointe Plaza**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 4/1/1997  |
|------------------------|-----------|
| Year of Phase-In/ Full | l:        |
| RS to Start Calcs:     | 1983/07   |
| Indexed Asset Value    | 8,079,876 |
| FRVS Base Asset:       | 4,581,230 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031040  |
|                        |           |

| Mortgage Information         |             |          |  |  |
|------------------------------|-------------|----------|--|--|
| Amount: <b>12,835,000.00</b> |             |          |  |  |
| Type:                        | Variable [3 | 1        |  |  |
| < 60% of Base:               | False       |          |  |  |
| Interest Rate:               | 5.9400      | <b>%</b> |  |  |
| Chase Rate:                  | 7.0000      | <b>%</b> |  |  |
| Amortization Rate:           | 5.9400      | <b>%</b> |  |  |
| Interest Only:               | False       |          |  |  |
| Yearly Payment:              | 553,0       | 31       |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |  |
|------------------------------|--------------------|----------|--|--|--|
|                              | Total Amount       | Per Diem |  |  |  |
| 80% Capital(1):              | 6,463,901          | 7.3196   |  |  |  |
| 20% ROE(2):                  | 1,615,975          | 0.6639   |  |  |  |
| Insurance Cost(3             | 3): <b>51,020</b>  | 0.7565   |  |  |  |
| Taxes Cost(3):               | 243,466            | 3.6100   |  |  |  |
| Home Office(3)               | 30,188             | 0.4476   |  |  |  |
| Replacement(38               | 24): <b>97,007</b> | 0.0000   |  |  |  |
| Total FRVS PI                | <b>)</b> :         | 12.7976  |  |  |  |

- (1) 80% Capital (\$6,463,901) amortized at 5.9400% for 20 years Principal & Interest of \$553,031 divided by annual available days (83,950) divided by Occup. Adj. (0.9000) = \$7.3196
- (2) 20% ROE (\$1,615,975) times the ROE factor (0.031040) divided by annual available days (83,950) divided by Occup. Adj. (0.9000) = \$0.6639
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| <u> </u>            |             | 1 2                      |           |  |
|---------------------|-------------|--------------------------|-----------|--|
| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 230         | Effective PBS Limitation | 6,555,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|--|
| Components   | Cost  | FRVS  | MTA*                       | MTA* Final Component          |  |  |  |  |  |
| Operating  | 42.0285   | 42.0285   | 3.0696                     | 38.9589                       |  |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 97.1936<br>48.9106<br>13.6500<br>0.0000<br>0.0000 | 97.1936<br>48.9106<br>12.7976<br>0.0000<br>0.0000 | 7.0986<br>3.5722<br>0.9347 | 90.0950<br>45.3384<br>11.8629 |  |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.7960<br>\$8.6851         |  |  |  |  |  |
| Totals   | 201.7827  | 200.9303  | 14.6751                    | 212.7363                      |  |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





222.65

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 D       | Days       |
|--------------------------------|----------------------------|-----------------------------------|-----------------|------------|
| 450 Shreve Street              | 03/01/2010-02/28/2011      | Number of Beds: 180               | Superior:       | 0          |
| Punta Gorda FL 33950           | Days In CR 365             | Maximum: <b>65,700</b>            | Standard:       | 184        |
| County: Charlotte[8]           | First Used: <b>2011/07</b> | Max Annualized: 65,700            | Conditional:    | 0          |
| Region: South[2] Area: 8       | Last Used: <b>2011/07</b>  | Total Patient: 53,106             | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>13,922</b>           | Inflatio        | on         |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: <b>30,871</b>           | FY Index:       | 1.22417738 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 58.13091%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 80.83105%                         | Cost:           | 1.02997165 |
| Open Date: 8/2/2005            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target:         | 1.01620550 |
| Acquired Date: 7/29/2005       | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | 8               | 1.17566608 |
| Entered Medicaid 7/29/2005     | Low Occupancy Adjustr      | ment Factor: <b>101.91220%</b>    |                 | 1.19750000 |
| Med # Active Date: 7/29/2005   | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:   | 1.01857153 |
| Previous Med #                 |                            |                                   |                 |            |
|                                |                            |                                   | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |           |           |           |          |     |           |  |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|--|
| Item  | Description                               | Operating | Direct    | InDirect  | Property | ROE | Totals    |  |
| 1     | Total Cost                                | 1,215,898 | 2,941,627 | 1,601,315 | 570,805  | 0   | 6,329,645 |  |
| 1a    | Audit Adjustments                         |           |           |           |          |     |           |  |
| 2     | Cost Per Diem                             | 39.3864   | 95.2877   | 51.8712   | 18.4900  |     | 205.0353  |  |
| 3     | Cost Per Diem Inflated                    | 40.5669   | 97.0573   | 53.4259   |          |     |           |  |
| 4     | Low Occupancy Adjustment                  |           |           |           |          |     |           |  |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 40.5669   | 97.0573   | 53.4259   | 18.4900  |     | 209.5401  |  |
| 5a    | Interim Adjustment                        |           |           |           |          |     |           |  |
| 5b    | Interim Adjusted Per Diem                 |           |           |           |          |     |           |  |
| 6     | Prior Semester: Provider Target Base      | 88.3928   |           | 60.0177   |          |     |           |  |
| 7     | Provider Target Rate                      | 90.4392   |           | 61.4072   |          |     |           |  |
| 7a    | Interim Adjustment                        |           |           |           |          |     |           |  |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |           |          |     |           |  |
| 8     | Cost Based Class Ceilings                 | 51.5193   | 97.3713   | 64.0999   | 13.6500  |     |           |  |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378   |           | 56.8989   |          |     |           |  |
| 10    | Target Rate Class Ceiling                 | 51.1535   |           | 57.8210   |          |     |           |  |
| 10a   | New Provider Target Limitation            |           |           |           |          |     |           |  |
| 10b   | Base for line 10a                         |           |           |           |          |     |           |  |
| 11    | Lesser of 5,7,8,10, 10a                   | 40.5669   | 97.0573   | 53.4259   | 13.6500  |     | 204.7001  |  |
| 12/13 | Medicaid Adjustment Rate                  |           | 0.8878    | 0.4887    |          |     |           |  |
| 14    | Prospective Per Diem 11                   | 40.5669   | 97.9451   | 53.9146   | 13.6500  |     | 206.0766  |  |
| 15    | 11 1 10 4 11 10 7/1/2002                  |           |           |           |          |     |           |  |





222.65

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Life Care Center of Punta Gorda**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 7/29/2005 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 2005/07   |
| Indexed Asset Value   | 8,436,211 |
| FRVS Base Asset:      | 7,965,180 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.026880  |
|                       |           |

| Mortgage Information        |           |          |  |  |  |
|-----------------------------|-----------|----------|--|--|--|
| Amount: <b>5,150,000.00</b> |           |          |  |  |  |
| Type:                       | Fixed [2] |          |  |  |  |
| < 60% of Base:              | False     |          |  |  |  |
| Interest Rate:              | 13.8720   | <b>%</b> |  |  |  |
| Chase Rate:                 | 13.0000   | <b>%</b> |  |  |  |
| Amortization Rate:          | 13.8720   | <b>%</b> |  |  |  |
| Interest Only:              | False     |          |  |  |  |
| Yearly Payment: 999,57      |           |          |  |  |  |

| Calculation of FRVS Per Diem |                   |          |  |  |  |  |
|------------------------------|-------------------|----------|--|--|--|--|
|                              | Total Amount      | Per Diem |  |  |  |  |
| 80% Capital(1):              | 6,748,969         | 16.9048  |  |  |  |  |
| 20% ROE(2):                  | 1,687,242         | 0.7670   |  |  |  |  |
| Insurance Cost(3             | 3): <b>23,588</b> | 0.4442   |  |  |  |  |
| Taxes Cost(3):               | 137,666           | 2.5923   |  |  |  |  |
| Home Office(3):              | 51,133            | 0.9628   |  |  |  |  |
| Replacement(3&               | 24): 155,323      | 0.0000   |  |  |  |  |
| Total FRVS PI                | <b>)</b> :        | 21.6711  |  |  |  |  |

- (1) 80% Capital (\$6,748,969) amortized at 13.8720% for 20 years Principal & Interest of \$999,578 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$16.9048
- (2) 20% ROE (\$1,687,242) times the ROE factor (0.026880) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.7670
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 44,251    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/2005   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 180        | Effective PBS Limitation | 7,965,180 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



198.71

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### SandalWood Nursing Center

**Type of Cost Report:Prospective [3]** Type of Cost:Actual[2] Type of Rate:Prospective[1]

| <b>Type</b> | of Ownership: | : Private For <b>J</b> | profit [1] | CHOW Status based o | n this Cost Rep | ort: No Change[1] | L |
|-------------|---------------|------------------------|------------|---------------------|-----------------|-------------------|---|
|             |               |                        |            |                     |                 |                   |   |

| Type o            | Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change[1] |                  |                |                                |              |           |                     |               |            |
|-------------------|---|------------------|----------------|--------------------------------|--------------|-----------|---------------------|---------------|------------|
|                   | Provider Information  | Cost Report (CR) |                |                                | Patient Days |           |                     | Ratings Days  |            |
| 1001              | South Beach Street  | 01/01/2010-1     | 2/31/2010      | Number                         | of Beds:     | 99        |                     | Superior:     | 0          |
| Dayt              | tona Beach FL 32114   | Days In CR       | 365            | Maximu                         | m:           | 36        | 6,135               | Standard:     | 184        |
|                   | ty: Volusia[64]   | First Used:      | 2011/07        | Max An                         | nualized:    | 36        | 6,135               | Conditional:  | 0          |
| Regio             | on: North [1] Area: 4   | Last Used:       | 2011/07        | Total Pa                       | tient:       | 28        | 8,087               | Total:        | 184        |
| Contr             | ol Private For profit [1]   | Unaudited [3]    |                | Medicar                        | e:           | 3         | 3,807               | Inflati       | on         |
| Curre             | nt Class North Small [1]  | Initial CR? F:   | alse           | Medicaio                       | d:           | 18        | 8,257 FY            | Index:        | 1,22078676 |
| Class             | at 1/94: North Small [1]  | Medicaid         | Utilization    |                                |              | 65.001    | 160%   Sem          | nester Index: | 1.26086800 |
| Opera             | ating Ex > 18 months [1]  | Occupanc         | y:             | 77.72797%                      |              |           | 797% <sub>Cos</sub> | t:            | 1.03283230 |
| Open              | Date: 1/1/1968  | Statewide        | Low Occupan    | cy Threshold: <b>79.31440%</b> |              | 140% Targ |                     | 1.01620550    |            |
| Acqui             | ired Date: <b>8/1/1999</b>  | Medicaid         | Low Occupano   | cy Threshold: <b>41.94060%</b> |              | 16/10/    | FY Index:           | 1.17400000    |            |
| Entere            | ed Medicaid <b>10/1/1979</b>  | Low Occu         | ipancy Adjustn | ment Factor: <b>97.99982%</b>  |              | 982%   DC | Sem Index:          | 1.19750000    |            |
|                   | # Active Date: 7/31/2005  | Weighted         | Low Occ Adju   | justment Factor: 100.0000%     |              | 100%      | Inflation:          | 1.02001704    |            |
| Previo            | ous Med # <b>219444</b>   |                  |                |                                |              |           |                     |               |            |
|                   |   |                  |                |                                |              |           | rs                  | Target:       | 1.02315072 |
| Rate Calculations |   |                  |                |                                |              |           |                     |               |            |
| Item              | Description   | Operati          | ing Di         | rect                           | InDirec      | ct        | Property            | ROE           | Totals     |
| 1                 | Total Cost  | 743,             | ,036 1,6       | 514,653                        | 757,6        | 503       | 282,984             | 0             | 3,398,276  |
| 1a                | Audit Adjustments   |                  |                |                                |              |           | •                   |               | . ,        |

|       |   | R         | ate Calculations |          |          |     |           |
|-------|---|-----------|------------------|----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct           | InDirect | Property | ROE | Totals    |
| 1     | Total Cost  | 743,036   | 1,614,653        | 757,603  | 282,984  | 0   | 3,398,276 |
| 1a    | Audit Adjustments   |           |                  |          |          |     |           |
| 2     | Cost Per Diem   | 40.6987   | 88.4402          | 41.4966  | 15.5000  |     | 186.1355  |
| 3     | Cost Per Diem Inflated  | 42.0349   | 90.2105          | 42.8590  |          |     |           |
| 4     | Low Occupancy Adjustment  |           |                  |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 42.0349   | 90.2105          | 42.8590  | 15.5000  |     | 190.6044  |
| 5a    | Interim Adjustment  |           |                  |          |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |                  |          |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 41.0159   |                  | 48.7271  |          |     |           |
| 7     | Provider Target Rate  | 41.9654   |                  | 49.8552  |          |     |           |
| 7a    | Interim Adjustment  |           |                  |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |                  |          |          |     |           |
| 8     | Cost Based Class Ceilings   | 53.6870   | 92.6766          | 66.4586  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 48.4247   |                  | 58.4725  |          |     |           |
| 10    | Target Rate Class Ceiling   | 49.2094   |                  | 59.8127  |          |     |           |
| 10a   | New Provider Target Limitation  |           |                  |          |          |     |           |
| 10b   | Base for line 10a   |           |                  |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 41.9654   | 90.2105          | 42.8590  | 13.6500  |     | 188.6849  |
| 12/13 | Medicaid Adjustment Rate  |           | 1.5225           | 0.7233   |          |     |           |
| 14    | Prospective Per Diem 11   | 41.9654   | 91.7330          | 43.5823  | 13.6500  |     | 190.9307  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                  |          |          |     |           |





198.71

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **SandalWood Nursing Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 8/1/1999  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1999/07   |
| Indexed Asset Value    | 2,234,655 |
| FRVS Base Asset:       | 1,876,939 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.027600  |
|                        |           |

| Mortgage Information        |  |  |  |  |  |
|-----------------------------|--|--|--|--|--|
| Amount: <b>3,500,000.00</b> |  |  |  |  |  |
| Variable [3]                |  |  |  |  |  |
| False                       |  |  |  |  |  |
| 6.7610 %                    |  |  |  |  |  |
| 6.2500 %                    |  |  |  |  |  |
| 6.7610                      | <b>%</b>   |  |  |  |  |
| False                       |  |  |  |  |  |
| 163,259                     |  |  |  |  |  |
|                             | 3,500,000<br>Variable [3<br>False<br>6.7610<br>6.2500<br>6.7610<br>False |  |  |  |  |

| Calculation of FRVS Per Diem |                   |          |  |  |  |  |
|------------------------------|-------------------|----------|--|--|--|--|
|                              | Total Amount      | Per Diem |  |  |  |  |
| 80% Capital(1):              | 1,787,724         | 5.0200   |  |  |  |  |
| 20% ROE(2):                  | 446,931           | 0.3793   |  |  |  |  |
| Insurance Cost(              | 3): <b>17,214</b> | 0.6129   |  |  |  |  |
| Taxes Cost(3):               | 53,158            | 1.8926   |  |  |  |  |
| Home Office(3)               | 6,091             | 0.2169   |  |  |  |  |
| Replacement(38               | <b>6,460</b>      | 0.0000   |  |  |  |  |
| Total FRVS PI                | D:                | 8.1217   |  |  |  |  |

- (1) 80% Capital (\$1,787,724) amortized at 6.7610% for 20 years Principal & Interest of \$163,259 divided by annual available days (36,135) divided by Occup. Adj. (0.9000) = \$5.0200
- (2) 20% ROE (\$446,931) times the ROE factor (0.027600) divided by annual available days (36,135) divided by Occup. Adj. (0.9000) = \$0.3793
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |           | Used Per Bed Standard:   | 28,500    |  |
|--------------------------------|-----------|--------------------------|-----------|--|
| Comparison Date:               | 10/1/1985 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 99        | Effective PBS Limitation | 2,821,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |  |
|--|---|--|----------------------------|------------------------------|--|
| Components   | Cost  | FRVS   | MTA*                       | Final Component              |  |
| Operating  | 41.9654   | 41.9654  | 3.0650                     | 38.9004                      |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 91.7330<br>43.5823<br>13.6500<br>0.0000<br>0.0000 | 91.7330<br>43.5823<br>8.1217<br>0.0000<br>0.0000 | 6.6997<br>3.1830<br>0.5932 | 85.0333<br>40.3993<br>7.5285 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 100.0207  | 105 4024   | 42.7400                    | \$18.1622<br>\$8.6851        |  |
| Totals   | 190.9307  | 185.4024   | 13.5409                    | 198.7088                     |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **LakeWood Nursing Center**

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

| Provider Information           | Cost Report (CR)           | Patient Days            | Ratings Days                      |
|--------------------------------|----------------------------|-------------------------|-----------------------------------|
| 100 North Lake Street          | 01/01/2010-12/31/2010      | Number of Beds: 92      | Superior: 0                       |
| Crescent City FL 32112         | Days In CR 365             | Maximum: <b>33,580</b>  | Standard: 184                     |
| County: Putnam[54]             | First Used: <b>2011/07</b> | Max Annualized: 33,580  | Conditional: 0                    |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>  | Total Patient: 29,896   | Total: 184                        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>4,886</b>  | Inflation                         |
| Current Class North Small [1]  | Initial CR? False          | Medicaid: <b>23,216</b> | FY Index: <b>1.22078676</b>       |
| Class at 1/94: North Small [1] | Medicaid Utilization       | 77.65587%               | Semester Index: <b>1.26086800</b> |
| Operating Ex > 18 months [1]   | Occupancy:                 | 89.02919%               | Cost: 1.03283230                  |

Open Date: 6/1/1969 Statewide Low Occupancy Threshold: 79.31440% Target: 1.01620550 Acquired Date: 6/1/1969 Medicaid Low Occupancy Threshold: 41.94060% DC FY Index: 1.17400000 4/1/1983 112.24846% **Entered Medicaid** Low Occupancy Adjustment Factor: DC Sem Index: 1.19750000 7/1/2005 Weighted Low Occ Adjustment Factor: 100.00000% Med # Active Date: DC Inflation: 1.02001704 Previous Med# 251585 **PS Target:** 1.02315072

|       |   |                  |                     |                     |          | 8   | 1,02010072 |
|-------|---|------------------|---------------------|---------------------|----------|-----|------------|
|       |   | ]                | Rate Calculations   |                     |          |     |            |
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals     |
| 1     | Total Cost                                | 761,616          | 1,784,319           | 878,259             | 234,249  | 0   | 3,658,443  |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |            |
| 2     | Cost Per Diem                             | 32.8057          | 76.8573             | 37.8299             | 10.0900  |     | 157.5829   |
| 3     | Cost Per Diem Inflated                    | 33.8828          | 78.3958             | 39.0719             |          |     |            |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |            |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 33.8828          | 78.3958             | 39.0719             | 10.0900  |     | 161.4405   |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |            |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |            |
| 6     | Prior Semester: Provider Target Base      | 41.0159          |                     | 48.7271             |          |     |            |
| 7     | Provider Target Rate                      | 41.9654          |                     | 49.8552             |          |     |            |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |            |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |            |
| 8     | Cost Based Class Ceilings                 | 53.6870          | 92.6766             | 66.4586             | 13.6500  |     |            |
| 9     | Prior Semester: Class Ceiling Target Base | 48.4247          |                     | 58.4725             |          |     |            |
| 10    | Target Rate Class Ceiling                 | 49.2094          |                     | 59.8127             |          |     |            |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |            |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |            |
| 11    | Lesser of 5,7,8,10, 10a                   | 33.8828          | 78.3958             | 39.0719             | 10.0900  |     | 161.4405   |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.4391              | 1.2156              |          |     |            |
| 14    | Prospective Per Diem 11                   | 33.8828          | 80.8349             | 40.2875             | 10.0900  |     | 165.0952   |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |            |





179.21

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **LakeWood Nursing Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:         | 11/15/2001 |
|---------------------|------------|
| Year of Phase-In/Fu | 11:        |
| RS to Start Calcs:  | 1971/07    |
| Indexed Asset Value | 2,680,604  |
| FRVS Base Asset:    | 1,412,152  |
| Occup Adj Factor:   | 0.9000     |
| ROE Factor          | 0.027600   |
|                     |            |

| Mortgage Information |          |          |  |  |  |
|----------------------|----------|----------|--|--|--|
| Amount:              |          | 0.00     |  |  |  |
| Type:                | None [1] |          |  |  |  |
| < 60% of Base:       | True     |          |  |  |  |
| Interest Rate:       | 12.5000  | <b>%</b> |  |  |  |
| Chase Rate:          | 12.5000  | <b>%</b> |  |  |  |
| Amortization Rate:   | 12.5000  | <b>%</b> |  |  |  |
| Interest Only:       | True     |          |  |  |  |
| Yearly Payment:      | 266,     | 618      |  |  |  |

| Calculation of FRVS Per Diem |                  |          |  |  |  |
|------------------------------|------------------|----------|--|--|--|
| Te                           | otal Amount      | Per Diem |  |  |  |
| 80% Capital(1):              | 2,144,483        | 8.8220   |  |  |  |
| 20% ROE(2):                  | 536,121          | 0.4896   |  |  |  |
| Insurance Cost(3):           | 13,799           | 0.4616   |  |  |  |
| Taxes Cost(3):               | 1,021            | 0.0342   |  |  |  |
| Home Office(3):              | 5,421            | 0.1813   |  |  |  |
| Replacement(3&4              | ): <b>29,126</b> | 0.0000   |  |  |  |
| Total FRVS PD:               |                  | 9.9887   |  |  |  |

- (1) 80% Capital (\$2,144,483) amortized at 12.5000% for 20 years Interest of \$266,618 divided by annual available days (33,580) divided by Occup. Adj. (0.9000) = \$8.8220
- (2) 20% ROE (\$536,121) times the ROE factor (0.027600) divided by annual available days (33,580) divided by Occup. Adj. (0.9000) = \$0.4896
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 92          | Effective PBS Limitation | 2,622,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                                   |  |
|--|---|--|----------------------------|-----------------------------------|--|
| Components   | Cost  | FRVS   | MTA*                       | Final Component                   |  |
| Operating  | 33.8828   | 33.8828  | 2.4746                     | 31.4082                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 80.8349<br>40.2875<br>10.0900<br>0.0000<br>0.0000 | 80.8349<br>40.2875<br>9.9887<br>0.0000<br>0.0000 | 5.9038<br>2.9424<br>0.7295 | 74.9311<br>37.3451<br>9.2592      |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 165.0952  | 164.9939   | 12.0503                    | \$17.5763<br>\$8.6851<br>179.2050 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





189.60

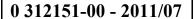
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

| Type of Ownership: I II vate I of pro | nt [1] CHO W Status basea ( | on this cost iteport. | to Change 1 |                 |            |
|---------------------------------------|-----------------------------|-----------------------|-------------|-----------------|------------|
| Provider Information                  | Cost Report (CR)            | Patient Day           | ys          | Ratings         | Days       |
| 583 N.E. Highway 351                  | 10/01/2007-09/30/2008       | Number of Beds:       | 60          | Superior:       | 0          |
| Cross City FL 32628                   | Days In CR 366              | Maximum:              | 21,960      | Standard:       | 184        |
| County: Dixie[15]                     | First Used: 2009/07         | Max Annualized:       | 21,900      | Conditional:    | 0          |
| Region: North [1] Area: 3             | Last Used: <b>2011/07</b>   | Total Patient:        | 19,339      | Total:          | 184        |
| Control Private For profit [1]        | Unaudited [3]               | Medicare:             | 3,080       | Inflat          | ion        |
| Current Class North Small [1]         | Initial CR? False           | Medicaid:             | 13,806      | FY Index:       | 1.15516097 |
| Class at 1/94: North Small [1]        | Medicaid Utilization        | 7.                    | 1.38942%    | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]          | Occupancy:                  | 88                    | 8.06466%    | Cost:           | 1.09150848 |
| Open Date: 4/8/1999                   | Statewide Low Occupan       | cy Threshold: 79      | 9.31440%    | Target:         | 1.01620550 |
| Acquired Date: 4/8/1999               | Medicaid Low Occupand       | cy Threshold: 4       | 1.94060%    | DC FY Index:    | 1.12700000 |
| Entered Medicaid 7/1/1999             | Low Occupancy Adjustr       | ment Factor: 11       | 1.03238%    | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 8/22/2005          | Weighted Low Occ Adju       | ustment Factor: 100   | 0.00000%    | DC Inflation:   | 1.06255546 |
| Previous Med # <b>224901</b>          |                             |                       |             |                 |            |
|                                       |                             |                       |             | PS Target:      | 1.02315072 |

|       |   | R                | ate Calculations    |                    |          |     |           |
|-------|---|------------------|---------------------|--------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect           | Property | ROE | Totals    |
| 1     | Total Cost                                | 529,389          | 937,713             | 540,518            | 326,512  | 0   | 2,334,132 |
| 1a    | Audit Adjustments                         |                  |                     |                    |          |     |           |
| 2     | Cost Per Diem                             | 38.3449          | 67.9207             | 39.1509            | 23.6500  |     | 169.0665  |
| 3     | Cost Per Diem Inflated                    | 41.8538          | 72.1695             | 42.7335            |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                    |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 41.8538          | 72.1695             | 42.7335            | 23.6500  |     | 180.4068  |
| 5a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                    |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 42.8595          |                     | 48.7271            |          |     |           |
| 7     | Provider Target Rate                      | 43.8517          |                     | 49.8552            |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                    |          |     |           |
| 8     | Cost Based Class Ceilings                 | 53.6870          | 92.6766             | 66.4586            | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 48.4247          |                     | 58.4725            |          |     |           |
| 10    | Target Rate Class Ceiling                 | 49.2094          |                     | 59.8127            |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                    |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                    |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 41.8538          | 72.1695             | 42.7335            | 13.6500  |     | 170.4068  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.7366              | 1.0283             |          |     |           |
| 14    | Prospective Per Diem 11                   | 41.8538          | 73.9061             | 43.7618            | 13.6500  |     | 173.1717  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | nary Limitations no | t applied after 7/ | 1/2002   |     |           |





189.60

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Cross City Rehabilitation and Health Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 7/1/1999  |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1999/01   |
| Indexed Asset Value  | 2,715,210 |
| FRVS Base Asset:     | 0         |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.038750  |
|                      |           |

| Mortgage Information        |        |          |  |  |  |
|-----------------------------|--------|----------|--|--|--|
| Amount: <b>2,400,000.00</b> |        |          |  |  |  |
| Type: Variable [3]          |        |          |  |  |  |
| < 60% of Base:              | False  |          |  |  |  |
| Interest Rate:              | 7.8300 | <b>%</b> |  |  |  |
| Chase Rate:                 | 8.2500 | <b>%</b> |  |  |  |
| Amortization Rate:          | 7.8300 | <b>%</b> |  |  |  |
| Interest Only:              | False  |          |  |  |  |
| Yearly Payment: 215,27"     |        |          |  |  |  |

| Calculation      | Calculation of FRVS Per Diem |          |  |  |
|------------------|------------------------------|----------|--|--|
|                  | Total Amount                 | Per Diem |  |  |
| 80% Capital(1):  | 2,172,168                    | 10.9222  |  |  |
| 20% ROE(2):      | 543,042                      | 1.0676   |  |  |
| Insurance Cost(3 | 38 <b>,489</b>               | 1.9902   |  |  |
| Taxes Cost(3):   | 50,454                       | 2.6089   |  |  |
| Home Office(3):  | 0                            | 0.0000   |  |  |
| Replacement(3&   | (24): <b>23,848</b>          | 0.0000   |  |  |
| Total FRVS PI    | ):                           | 16.5889  |  |  |

- (1) 80% Capital (\$2,172,168) amortized at 7.8300% for 20 years Principal & Interest of \$215,277 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$10.922
- (2) 20% ROE (\$543,042) times the ROE factor ( 0.038750) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$1.0676
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 38,846    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 1/1/1999    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 60          | Effective PBS Limitation | 2,330,760 |  |

|  | Comparison of Re                                  | imbursement u                                     | nder Cost vs.              | FRVS                          |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 41.8538   | 41.8538   | 3.0568                     | 38.7970                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 73.9061<br>43.7618<br>13.6500<br>0.0000<br>0.0000 | 73.9061<br>43.7618<br>16.5889<br>0.0000<br>0.0000 | 5.3978<br>3.1962<br>1.2116 | 68.5083<br>40.5656<br>15.3773 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.6639<br>\$8.6851         |  |
| Totals   | 173.1717  | 176.1106  | 12.8624                    | 189.5972                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





174.72

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 D       | Days       | Ratings         | Days       |
|--------------------------------|-------------------------------------|-----------------|------------|-----------------|------------|
| 501 South Palm Avenue          | 01/01/2010-12/31/2010               | Number of Beds: | 65         | Superior:       | 0          |
| Palatka FL 32177               | Days In CR 365                      | Maximum:        | 23,725     | Standard:       | 184        |
| County: Putnam[54]             | First Used: <b>2011/07</b>          | Max Annualized: | 23,725     | Conditional:    |            |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>           | Total Patient:  | 19,386     | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]                       | Medicare:       | 3,211      | Inflat          | ion        |
| Current Class North Small [1]  | Initial CR? False                   | Medicaid:       | 12,964     | FY Index:       | 1.22078676 |
| Class at 1/94: North Small [1] | Medicaid Utilization                |                 | 66.87300%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                          |                 | 81.71127%  | Cost:           | 1.03283230 |
| Open Date: 6/1/1977            | Statewide Low Occupan               | ncy Threshold:  | 79.31440%  | Target:         | 1.01620550 |
| Acquired Date: <b>6/1/1977</b> | Medicaid Low Occupan                | cy Threshold:   | 41.94060%  | DC FY Index:    | 1.17400000 |
| Entered Medicaid 4/1/1983      | Low Occupancy Adjusti               | ment Factor: 1  | 103.02199% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 7/1/2005    | Weighted Low Occ Adjustment Factor: |                 | 100.00000% | DC Inflation:   |            |
| Previous Med # 251593          |                                     |                 |            |                 | 1.02001704 |
|                                |                                     |                 |            | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 577,283          | 876,681             | 483,140             | 133,270  | 0   | 2,070,374 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 44.5297          | 67.6243             | 37.2678             | 10.2800  |     | 159.7018  |
| 3     | Cost Per Diem Inflated                    | 45.9917          | 68.9779             | 38.4914             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 45.9917          | 68.9779             | 38.4914             | 10.2800  |     | 163.7410  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 41.0159          |                     | 48.7271             |          |     |           |
| 7     | Provider Target Rate                      | 41.9654          |                     | 49.8552             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 53.6870          | 92.6766             | 66.4586             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 48.4247          |                     | 58.4725             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 49.2094          |                     | 59.8127             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 41.9654          | 68.9779             | 38.4914             | 10.2800  |     | 159.7147  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.3093              | 0.7306              |          |     |           |
| 14    | Prospective Per Diem 11                   | 41.9654          | 70.2872             | 39.2220             | 10.2800  |     | 161.7546  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





174.72

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **CrestWood Nursing Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 11/15/2001 |
|----------------------|------------|
| Year of Phase-In/Ful | 11:        |
| RS to Start Calcs:   | 1977/01    |
| Indexed Asset Value  | 1,552,035  |
| FRVS Base Asset:     | 695,693    |
| Occup Adj Factor:    | 0.9000     |
| ROE Factor           | 0.027600   |
|                      |            |

| Mortgage Information |          |      |  |
|----------------------|----------|------|--|
| Amount:              |          | 0.00 |  |
| Type:                | None [1] |      |  |
| < 60% of Base:       | True     |      |  |
| Interest Rate:       | 12.5000  | %    |  |
| Chase Rate:          | 12.5000  | %    |  |
| Amortization Rate:   | 12.5000  | %    |  |
| Interest Only:       | True     |      |  |
| Yearly Payment:      | 154      | ,368 |  |

| Calculation of FRVS Per Diem |                      |          |  |
|------------------------------|----------------------|----------|--|
| 7                            | Total Amount         | Per Diem |  |
| 80% Capital(1):              | 1,241,628            | 7.2295   |  |
| 20% ROE(2):                  | 310,407              | 0.4012   |  |
| Insurance Cost(3)            | ): 16,535            | 0.8529   |  |
| Taxes Cost(3):               | 929                  | 0.0479   |  |
| Home Office(3):              | 3,812                | 0.1966   |  |
| Replacement(3&               | <b>4</b> ): <b>0</b> | 0.0000   |  |
| Total FRVS PD                | ):                   | 8.7281   |  |

- (1) 80% Capital (\$1,241,628) amortized at 12.5000% for 20 years Interest of \$154,368 divided by annual available days (23,725) divided by Occup. Adj. (0.9000) = \$7.2295
- (2) 20% ROE (\$310,407) times the ROE factor (0.027600) divided by annual available days (23,725) divided by Occup. Adj. (0.9000) = \$0.4012
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 65          | Effective PBS Limitation | 1,852,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |  |
|--|---|--|----------------------------|------------------------------|--|
| Components   | Cost  | FRVS   | MTA*                       | Final Component              |  |
| Operating  | 41.9654   | 41.9654  | 3.0650                     | 38.9004                      |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 70.2872<br>39.2220<br>10.2800<br>0.0000<br>0.0000 | 70.2872<br>39.2220<br>8.7281<br>0.0000<br>0.0000 | 5.1334<br>2.8646<br>0.6375 | 65.1538<br>36.3574<br>8.0906 |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 161,7546  | 160,2027   | 11.7005                    | \$17.5300<br>\$8.6851        |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





216.81

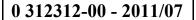
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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]

| Described In Commention        | T                          | Detient Design                   | · · · · · · · · · · · · · · · · · · · |
|--------------------------------|----------------------------|----------------------------------|---------------------------------------|
| Provider Information           | Cost Report (CR)           | Patient Days                     | Ratings Days                          |
| 2090 North Congress Avenue     | 01/01/2010-12/31/2010      | Number of Beds: 30               | Superior: 0                           |
| West Palm Beach FL 33401       | Days In CR 365             | Maximum: <b>10,95</b>            | _                                     |
| County: Palm Beach[50]         | First Used: <b>2011/07</b> | Max Annualized: 10,95            |                                       |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient: 8,74              |                                       |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 2,14                   | 5 Inflation                           |
| Current Class South Small [3]  | Initial CR? False          | Medicaid: 2,41                   | 1.220/00/0                            |
| Class at 1/94: South Small [3] | Medicaid Utilization       | 27.568879                        | % Semester Index: <b>1.26086800</b>   |
| Operating Ex > 18 months [1]   | Occupancy:                 | 79.899549                        |                                       |
| Open Date: 1/16/1995           | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> 9  | 76 Target: 1.01620550                 |
| Acquired Date: 1/16/1995       | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> 9  | DC FY Index: 1.17400000               |
| Entered Medicaid 1/26/1995     | Low Occupancy Adjustr      | ment Factor: <b>100.73775</b> 9  | DC Sem Index: 1.19750000              |
| Med # Active Date: 1/1/2006    | Weighted Low Occ Adju      | ustment Factor: <b>100.00000</b> | DC Inflation: 1.02001704              |
| Previous Med # <b>262854</b>   |                            |                                  | 1,02001.01                            |
|                                |                            |                                  | PS Target: 1.02315072                 |

|       | Rate Calculations                         |                 |                     |                     |          |     |          |
|-------|---|-----------------|---------------------|---------------------|----------|-----|----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals   |
| 1     | Total Cost                                | 168,092         | 191,918             | 167,101             | 57,478   | 0   | 584,589  |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |          |
| 2     | Cost Per Diem                             | 69.6899         | 79.5680             | 69.2790             | 23.8300  |     | 242.3669 |
| 3     | Cost Per Diem Inflated                    | 71.9780         | 81.1607             | 71.5536             |          |     |          |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |          |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 71.9780         | 81.1607             | 71.5536             | 23.8300  |     | 248.5223 |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |          |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |          |
| 6     | Prior Semester: Provider Target Base      | 71.5030         |                     | 69.2195             |          |     |          |
| 7     | Provider Target Rate                      | 73.1583         |                     | 70.8220             |          |     |          |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |          |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |          |
| 8     | Cost Based Class Ceilings                 | 59.2863         | 102.7706            | 78.6955             | 13.6500  |     |          |
| 9     | Prior Semester: Class Ceiling Target Base | 60.7984         |                     | 70.2905             |          |     |          |
| 10    | Target Rate Class Ceiling                 | 61.7837         |                     | 71.4296             |          |     |          |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |          |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |          |
| 11    | Lesser of 5,7,8,10, 10a                   | 59.2863         | 81.1607             | 70.8220             | 13.6500  |     | 224.9190 |
| 12/13 | Medicaid Adjustment Rate                  |                 |                     |                     |          |     |          |
| 14    | Prospective Per Diem 11                   | 59.2863         | 81.1607             | 70.8220             | 13.6500  |     | 224.9190 |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |          |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Savannah Cove of the Palm Beaches**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 1/26/1995 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1995/01   |
| Indexed Asset Value   | 1,194,813 |
| FRVS Base Asset:      | 1,030,830 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027600  |
|                       |           |

| Mortgage Information |          |      |  |  |  |
|----------------------|----------|------|--|--|--|
| Amount:              |          | 0.00 |  |  |  |
| Type:                | None [1] |      |  |  |  |
| < 60% of Base:       | True     |      |  |  |  |
| Interest Rate:       | 8.2500   | %    |  |  |  |
| Chase Rate:          | 8.2500   | %    |  |  |  |
| Amortization Rate:   | 8.2500   | %    |  |  |  |
| Interest Only:       | True     |      |  |  |  |
| Yearly Payment:      | 78,127   |      |  |  |  |

| Calc        | Calculation of FRVS Per Diem |          |          |  |  |  |
|-------------|------------------------------|----------|----------|--|--|--|
|             | Tota                         | l Amount | Per Diem |  |  |  |
| 80% Capita  | al(1):                       | 955,850  | 7.9277   |  |  |  |
| 20% ROE(    | 2):                          | 238,963  | 0.6692   |  |  |  |
| Insurance ( | Cost(3):                     | 10,507   | 1.2009   |  |  |  |
| Taxes Cost  | (3):                         | 23,497   | 2.6857   |  |  |  |
| Home Offi   | ce(3):                       | 6,745    | 0.7709   |  |  |  |
| Replaceme   | nt(3&4):                     | 39,628   | 0.0000   |  |  |  |
| Total FRV   | S PD:                        |          | 13.2544  |  |  |  |

- (1) 80% Capital (\$955,850) amortized at 8.2500% for 20 years Interest of \$78,127 divided by annual available days (10,950) divided by Occup. Adj. (0.9000) = \$7.9277
- (2) 20% ROE (\$238,963) times the ROE factor (0.027600) divided by annual available days (10,950) divided by Occup. Adj. (0.9000) = \$0.6692
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| \ / 1                |            | 1                        |           |  |
|----------------------|------------|--------------------------|-----------|--|
| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 34,361    |  |
| Comparison Date:     | 7/1/1994   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 30         | Effective PBS Limitation | 1,030,830 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |   |                            |                               |  |  |  |
| Operating  | 59.2863   | 59.2863   | 4.3300                     | 54.9563                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 81.1607<br>70.8220<br>13.6500<br>0.0000<br>0.0000 | 81.1607<br>70.8220<br>13.2544<br>0.0000<br>0.0000 | 5.9276<br>5.1725<br>0.9680 | 75.2331<br>65.6495<br>12.2864 |  |  |  |
| Supplemental Rate Add-on   |   |   |                            | \$8.6851                      |  |  |  |
| Totals   | 224.9190  | 224.5234  | 16.3981                    | 216.8104                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





217.94

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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]

| <u> </u>                       | · [ ]                      |                                 | 7 1 1                             |
|--------------------------------|----------------------------|---------------------------------|-----------------------------------|
| Provider Information           | Cost Report (CR)           | Patient Days                    | Ratings Days                      |
| 10680 Old St. Augustine Road   | 01/01/2009-12/31/2009      | Number of Beds: 180             | Superior: 0                       |
| Jacksonville FL 32257          | Days In CR 365             | Maximum: 65,70                  | O Standard: 184                   |
| County: Duval[16]              | First Used: <b>2011/01</b> | Max Annualized: 65,70           |                                   |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient: 63,27            | 0 Total: 184                      |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 11,15                 | 4 Inflation                       |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: 36,99                 | 3 FY Index: 1.19387802            |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 58.468479                       | Semester Index: <b>1.26086800</b> |
| Operating Ex > 18 months [1]   | Occupancy:                 | 96.301379                       | % Cost: 1.05611124                |
| Open Date: 11/1/1982           | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> ° |                                   |
| Acquired Date: 11/1/1982       | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> ° | DC FY Index: 1.15950000           |
| Entered Medicaid 11/1/1982     | Low Occupancy Adjustr      | ment Factor: 121.417269         | DC Sem Index: 1.19750000          |
| Med # Active Date: 9/12/2005   | Weighted Low Occ Adju      | ustment Factor: 100.00000       | DC Inflation: 1.03277275          |
| Previous Med # <b>214345</b>   |                            |                                 | 1,0022.6                          |
|                                |                            |                                 | PS Target: 1.02315072             |

|       | Rate Calculations                         |           |           |           |          |     |           |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,623,386 | 2,914,068 | 1,915,282 | 804,968  | 0   | 7,257,704 |
| 1a    | Audit Adjustments                         |           |           |           |          |     |           |
| 2     | Cost Per Diem                             | 43.8836   | 78.7735   | 51.7742   | 21.7600  |     | 196.1913  |
| 3     | Cost Per Diem Inflated                    | 46.3460   | 81.3551   | 54.6793   |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 46.3460   | 81.3551   | 54.6793   | 21.7600  |     | 204.1404  |
| 5a    | Interim Adjustment                        |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 44.7596   |           | 56.1003   |          |     |           |
| 7     | Provider Target Rate                      | 45.7958   |           | 57.3991   |          |     |           |
| 7a    | Interim Adjustment                        |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573   | 95.2206   | 58.5089   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463   |           | 53.4956   |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795   |           | 54.3625   |          |     |           |
| 10a   | New Provider Target Limitation            |           |           |           |          |     |           |
| 10b   | Base for line 10a                         |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 45.7958   | 81.3551   | 54.3625   | 13.6500  |     | 195.1634  |
| 12/13 | Medicaid Adjustment Rate                  |           | 0.7751    | 0.5179    |          |     |           |
| 14    | Prospective Per Diem 11                   | 45.7958   | 82.1302   | 54.8804   | 13.6500  |     | 196.4564  |
| 15    | 11 1 10 4 11 10 4 11 1 0 7/1/2022         |           |           |           |          |     |           |





217.94

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Southlake Nursing and Rehabilitation Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1982/07   |
| Indexed Asset Value  | 8,645,066 |
| FRVS Base Asset:     | 3,420,000 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029170  |
|                      |           |

| Mortgage Information |           |          |  |  |  |
|----------------------|-----------|----------|--|--|--|
| Amount:              | 5,188,421 | 1.00     |  |  |  |
| Type:                | Fixed [2] |          |  |  |  |
| < 60% of Base:       | False     |          |  |  |  |
| Interest Rate:       | 15.1200   | <b>%</b> |  |  |  |
| Chase Rate:          | 11.2000   | <b>%</b> |  |  |  |
| Amortization Rate:   | 14.2000   | <b>%</b> |  |  |  |
| Interest Only:       | False     |          |  |  |  |
| Yearly Payment:      | 1,044,1   | 108      |  |  |  |

| Calculation of FRVS Per Diem |                   |          |  |  |
|------------------------------|-------------------|----------|--|--|
| Γ                            | Total Amount      | Per Diem |  |  |
| 80% Capital(1):              | 6,916,053         | 17.6578  |  |  |
| 20% ROE(2):                  | 1,729,013         | 0.8530   |  |  |
| Insurance Cost(3)            | ): <b>231,408</b> | 3.6575   |  |  |
| Taxes Cost(3):               | 89,746            | 1.4185   |  |  |
| Home Office(3):              | 42,790            | 0.6763   |  |  |
| Replacement(3&4              | 4): 13,228        | 0.0000   |  |  |
| Total FRVS PD                | )-                | 24.2631  |  |  |

- (1) 80% Capital (\$6,916,053) amortized at 14.2000% for 20 years Principal & Interest of \$1,044,108 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$17.6578
- (2) 20% ROE (\$1,729,013) times the ROE factor (0.029170) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.8530
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |   |                            |                               |  |  |
| Operating  | 45.7958   | 45.7958   | 3.3447                     | 42.4511                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 82.1302<br>54.8804<br>13.6500<br>0.0000<br>0.0000 | 82.1302<br>54.8804<br>24.2631<br>0.0000<br>0.0000 | 5.9984<br>4.0082<br>1.7721 | 76.1318<br>50.8722<br>22.4910 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.3061<br>\$8.6851         |  |  |
| Totals   | 196.4564  | 207.0695  | 15.1234                    | 217.9373                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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# Florida Agency For Health Care Administration

192.56

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 pro | MT [1] | CHOW Status based o | <u>n this Cost Report: No Change I</u> | 1 |
|------------------------------------|--------|---------------------|--|---|
| Provider Information               |        | Cost Report (CR)    | Patient Dave                           | 1 |

| Provider Information                          | Cost Report (CR)                          | Patient Days                                 | Ratings                   | Days       |
|---|---|--|---------------------------|------------|
| 1301 W. Maitland Blvd                         | 07/01/2009-06/30/2010                     | Number of Beds: 39                           | Superior:                 | 0          |
| Maitland FL 32751                             | Days In CR 365 First Used: 2011/01        | Maximum: 14,235<br>Max Annualized: 14,235    | Standard:<br>Conditional: | 184<br>0   |
| County: Orange[48] Region: Central[3] Area: 7 | First Used: 2011/01<br>Last Used: 2011/07 | Max Annualized: 14,235 Total Patient: 12,278 | Total:                    | 184        |
| Control Private For profit [1]                | Unaudited [3]                             | Medicare: <b>3,968</b>                       | Inflati                   | on         |
| Current Class Central Small [5]               | Initial CR? False                         | Medicaid: <b>3,177</b>                       | FY Index:                 | 1.20667423 |
| Class at 1/94: North Small [1]                | Medicaid Utilization                      | 25.87555%                                    | Semester Index:           | 1.26086800 |
| Operating Ex > 18 months [1]                  | Occupancy:                                | 86.25219%                                    | Cost:                     | 1.04491168 |
| Open Date: 6/16/1995                          | Statewide Low Occupan                     | rey Threshold: <b>79.31440%</b>              | Target:                   | 1.01620550 |
| Acquired Date: 6/16/1995                      | Medicaid Low Occupand                     | cy Threshold: <b>41.94060%</b>               | DC FY Index:              | 1.16650000 |
| Entered Medicaid 6/16/1995                    | Low Occupancy Adjustr                     | ment Factor: 108.74721%                      | DC Sem Index:             | 1.19750000 |
| Med # Active Date: 1/1/2006                   | Weighted Low Occ Adju                     | ustment Factor: <b>100.00000%</b>            | DC Inflation:             | 1.02657523 |
| Previous Med # <b>263117</b>                  |   |  |                           |            |
|   |   |  | PS Target:                | 1.02315072 |
|   | Rate Ca                                   | lculations                                   |                           |            |

|       | Rate Calculations                         |           |         |          |          |     |          |
|-------|---|-----------|---------|----------|----------|-----|----------|
| Item  | Description                               | Operating | Direct  | InDirect | Property | ROE | Totals   |
| 1     | Total Cost                                | 168,558   | 238,136 | 164,067  | 67,638   | 0   | 638,399  |
| 1a    | Audit Adjustments                         |           |         |          |          |     |          |
| 2     | Cost Per Diem                             | 53.0557   | 74.9562 | 51.6421  | 21.2899  |     | 200.9439 |
| 3     | Cost Per Diem Inflated                    | 55.4385   | 76.9482 | 53.9614  |          |     |          |
| 4     | Low Occupancy Adjustment                  |           |         |          |          |     |          |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 55.4385   | 76.9482 | 53.9614  | 21.2899  |     | 207.6380 |
| 5a    | Interim Adjustment                        |           |         |          |          |     |          |
| 5b    | Interim Adjusted Per Diem                 |           |         |          |          |     |          |
| 6     | Prior Semester: Provider Target Base      | 66.8690   |         | 71.3685  |          |     |          |
| 7     | Provider Target Rate                      | 68.4171   |         | 73.0207  |          |     |          |
| 7a    | Interim Adjustment                        |           |         |          |          |     |          |
| 7b    | Interim Adjusted Provider Target Rate     |           |         |          |          |     |          |
| 8     | Cost Based Class Ceilings                 | 56.4866   | 97.7236 | 72.5771  | 13.6500  |     |          |
| 9     | Prior Semester: Class Ceiling Target Base | 54.6049   |         | 64.3815  |          |     |          |
| 10    | Target Rate Class Ceiling                 | 55.4898   |         | 65.4248  |          |     |          |
| 10a   | New Provider Target Limitation            |           |         |          |          |     |          |
| 10b   | Base for line 10a                         |           |         |          |          |     |          |
| 11    | Lesser of 5,7,8,10, 10a                   | 55.4385   | 76.9482 | 53.9614  | 13.6500  |     | 199.9981 |
| 12/13 | Medicaid Adjustment Rate                  |           |         |          |          |     |          |
| 14    | Prospective Per Diem 11                   | 55.4385   | 76.9482 | 53.9614  | 13.6500  |     | 199.9981 |

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

Provider has submitted Supplemental Schedule.

Inflated Usual & Customary Charge

15





192.56

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Savannah Cove of Maitland

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 6/16/1995 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1995/01   |
| Indexed Asset Value  | 1,594,599 |
| FRVS Base Asset:     | 1,340,079 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage Information |          |          |  |  |  |
|----------------------|----------|----------|--|--|--|
| Amount: 0.           |          |          |  |  |  |
| Type:                | None [1] |          |  |  |  |
| < 60% of Base:       | True     |          |  |  |  |
| Interest Rate:       | 8.2500   | <b>%</b> |  |  |  |
| Chase Rate:          | 8.2500   | <b>%</b> |  |  |  |
| Amortization Rate:   | 8.2500   | <b>%</b> |  |  |  |
| Interest Only:       | True     |          |  |  |  |
| Yearly Payment:      | 104      | ,269     |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Tota                         | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 1,275,679 | 8.1387   |  |  |  |
| 20% ROE(2):                  | 318,920   | 0.7856   |  |  |  |
| Insurance Cost(3):           | 9,690     | 0.7892   |  |  |  |
| Taxes Cost(3):               | 17,369    | 1.4146   |  |  |  |
| Home Office(3):              | 10,926    | 0.8899   |  |  |  |
| Replacement(3&4):            | 28,635    | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 12.0180  |  |  |  |

- (1) 80% Capital (\$1,275,679) amortized at 8.2500% for 20 years Interest of \$104,269 divided by annual available days (14,235) divided by Occup. Adj. (0.9000) = \$8.1387
- (2) 20% ROE (\$318,920) times the ROE factor (0.031560) divided by annual available days (14,235) divided by Occup. Adj. (0.9000) = \$0.7856
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 34,361    |
|---------------------|-------------|--------------------------|-----------|
| Comparison Date:    | 7/1/1994    | Current RS PBS:          | 49,593    |
| Comparison Bed      | 39          | Effective PBS Limitation | 1,340,079 |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |   |                            |                               |  |  |  |
| Operating  | 55.4385   | 55.4385   | 4.0490                     | 51.3895                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 76.9482<br>53.9614<br>13.6500<br>0.0000<br>0.0000 | 76.9482<br>53.9614<br>12.0180<br>0.0000<br>0.0000 | 5.6199<br>3.9411<br>0.8777 | 71.3283<br>50.0203<br>11.1403 |  |  |  |
| Supplemental Rate Add-on   |   |   |                            | \$8.6851                      |  |  |  |
| Totals   | 199.9981  | 198.3661  | 14.4877                    | 192.5635                      |  |  |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|



240.40

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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>    | 08/01/2009-07/31/2010      | Number of Beds: 36           | Superior: 0                          |
| Pompano Beach FL 33060         | Days In CR 365             | Maximum: 13,1                | 140 Standard: 184                    |
| County: Broward[6]             | First Used: <b>2011/01</b> | Max Annualized: 13,1         |                                      |
| Region: South[2] Area: 10      | Last Used: <b>2011/07</b>  | Total Patient: 11,6          | 540 Total: 184                       |
| Control Private Non-Profit [3] | Unaudited [3]              | Medicare:                    | <b>0</b> Inflation                   |
| Current Class South Small [3]  | Initial CR? False          | Medicaid: 10,9               | 1.20743372                           |
| Class at 1/94: South Small [3] | Medicaid Utilization       | 94.3814                      | 4% Semester Index: <b>1.26086800</b> |
| Operating Ex > 18 months [1]   | Occupancy:                 | 88.5844                      |                                      |
| Open Date: 5/4/1992            | Statewide Low Occupan      | cy Threshold: <b>79.3144</b> | 0% Target: 1.01620550                |
| Acquired Date: 5/4/1992        | Medicaid Low Occupan       | cy Threshold: 41.9406        | 0% DC FY Index: 1.16783181           |
| Entered Medicaid 6/8/1992      | Low Occupancy Adjusti      | ment Factor: 111.6877        | 6% DC Sem Index: 1.19750000          |
| Med # Active Date: 7/1/2005    | Weighted Low Occ Adj       | ustment Factor: 100.0000     | 0%                                   |
| Previous Med # <b>204790</b>   |                            |                              | 1002010101                           |
|                                |                            |                              | PS Target: 1.02315072                |

|       | Rate Calculations   |           |           |          |          |     |           |
|-------|---|-----------|-----------|----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct    | InDirect | Property | ROE | Totals    |
| 1     | Total Cost  | 728,921   | 1,102,898 | 772,571  | 234,991  | 0   | 2,839,381 |
| 1a    | Audit Adjustments   |           |           |          |          |     |           |
| 2     | Cost Per Diem   | 66.3500   | 100.3912  | 70.3232  | 21.3900  |     | 258.4544  |
| 3     | Cost Per Diem Inflated  | 69.1716   | 102.9416  | 73.3138  |          |     |           |
| 4     | Low Occupancy Adjustment  |           |           |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 69.1716   | 102.9416  | 73.3138  | 21.3900  |     | 266.8170  |
| 5a    | Interim Adjustment  |           |           |          |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |          |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 68.5322   |           | 58.5755  |          |     |           |
| 7     | Provider Target Rate  | 70.1188   |           | 59.9316  |          |     |           |
| 7a    | Interim Adjustment  |           |           |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |          |          |     |           |
| 8     | Cost Based Class Ceilings   | 59.2863   | 102.7706  | 78.6955  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 60.7984   |           | 70.2905  |          |     |           |
| 10    | Target Rate Class Ceiling   | 61.7837   |           | 71.4296  |          |     |           |
| 10a   | New Provider Target Limitation  |           |           |          |          |     |           |
| 10b   | Base for line 10a   |           |           |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 59.2863   | 102.7706  | 59.9316  | 13.6500  |     | 235.6385  |
| 12/13 | Medicaid Adjustment Rate  |           | 4.6247    | 2.6969   |          |     |           |
| 14    | Prospective Per Diem 11   | 59.2863   | 107.3953  | 62.6285  | 13.6500  |     | 242.9601  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |          |          |     |           |





240.40

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Children's Comprehensive Care Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 6/8/1992  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1992/01   |
| Indexed Asset Value   | 1,785,338 |
| FRVS Base Asset:      | 1,084,510 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031040  |
|                       |           |

| Mortgage Information    |          |  |  |  |  |
|-------------------------|----------|--|--|--|--|
| Amount: 1,220,125.00    |          |  |  |  |  |
| Type: Fixed [2]         |          |  |  |  |  |
| < 60% of Base:          | False    |  |  |  |  |
| Interest Rate:          | 9.5000 % |  |  |  |  |
| Chase Rate:             | 6.5000 % |  |  |  |  |
| Amortization Rate:      | 9.5000 % |  |  |  |  |
| Interest Only:          | False    |  |  |  |  |
| Yearly Payment: 159,760 |          |  |  |  |  |
|                         |          |  |  |  |  |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |  |
|-----------------|------------------------------|----------|--|--|--|
|                 | Total Amount                 | Per Diem |  |  |  |
| 80% Capital(1): | 1,428,270                    | 13.5092  |  |  |  |
| 20% ROE(2):     | 357,068                      | 0.9372   |  |  |  |
| Insurance Cost( | 3): <b>36,079</b>            | 3.0996   |  |  |  |
| Taxes Cost(3):  | -8,235                       | -0.7075  |  |  |  |
| Home Office(3)  | : <b>44,487</b>              | 3.8219   |  |  |  |
| Replacement(38  | <b>§</b> 4): <b>10,750</b>   | 0.0000   |  |  |  |
| Total FRVS P    | D:                           | 20.6604  |  |  |  |

- (1) 80% Capital (\$1,428,270) amortized at 9.5000% for 20 years Principal & Interest of \$159,760 divided by annual available days (13,140) divided by Occup. Adj. (0.9000) = \$13.5092
- (2) 20% ROE (\$357,068) times the ROE factor (0.031040) divided by annual available days (13,140) divided by Occup. Adj. (0.9000) = \$0.9372
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 30,986    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1991   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 35         | Effective PBS Limitation | 1,084,510 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |                            |                               |  |  |  |
|--|--|--|----------------------------|-------------------------------|--|--|--|
| Components   | Cost   | FRVS   | S MTA* Final Component     |                               |  |  |  |
| Operating  | 59.2863  | 59.2863  | 4.3300                     | 54.9563                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 107.3953<br>62.6285<br>13.6500<br>0.0000<br>0.0000 | 107.3953<br>62.6285<br>20.6604<br>0.0000<br>0.0000 | 7.8436<br>4.5741<br>1.5089 | 99.5517<br>58.0544<br>19.1515 |  |  |  |
| Supplemental Rate Add-on   |  |  |                            | \$8.6851                      |  |  |  |
| Totals   | 242.9601   | 249.9705   | 18.2566                    | 240.3990                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





204.81

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Hollywood Hills Rehabilitation Center, LLC

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

| Provider Information           | Cost Report (CR)           | Patient Days                    | Ratings         | Days       |
|--------------------------------|----------------------------|---------------------------------|-----------------|------------|
| 1200 N 35th Avenue             | 07/01/2009-06/30/2010      | Number of Beds: 152             | Superior:       | 0          |
| Hollywood FL 33021             | Days In CR 365             | Maximum: <b>55,480</b>          | Standard:       | 184        |
| County: Broward[6]             | First Used: <b>2011/07</b> | Max Annualized: 55,480          |                 |            |
| Region: South[2] Area: 10      | Last Used: <b>2011/07</b>  | Total Patient: 48,057           | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>9,893</b>          | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: <b>20,612</b>         | FY Index:       | 1.20667423 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 42.89073%                       | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 86.62040%                       | Cost:           | 1.04491168 |
| Open Date: 1/1/1970            | Statewide Low Occupar      | ncy Threshold: <b>79.31440%</b> | Target:         | 1.01620550 |
| Acquired Date: 1/1/1970        | Medicaid Low Occupan       | cy Threshold: <b>41.94060</b> % | DC FY Index:    | 1.16650000 |
| Entered Medicaid 1/1/1970      | Low Occupancy Adjust       | ment Factor: 109.21144%         | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2006    | Weighted Low Occ Adj       | ustment Factor: 100.0000%       | DC Inflation:   | 1.02657523 |
| Previous Med # <b>200204</b>   |                            |                                 |                 |            |
|                                |                            |                                 | PS Target:      | 1.02315072 |

|       | Rate Calculations  |           |           |          |          |     |           |
|-------|--|-----------|-----------|----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct    | InDirect | Property | ROE | Totals    |
| 1     | Total Cost   | 1,059,255 | 1,481,673 | 996,669  | 321,753  | 0   | 3,859,350 |
| 1a    | Audit Adjustments  |           |           |          |          |     |           |
| 2     | Cost Per Diem  | 51.3902   | 71.8840   | 48.3538  | 15.6100  |     | 187.2380  |
| 3     | Cost Per Diem Inflated   | 53.6982   | 73.7943   | 50.5255  |          |     |           |
| 4     | Low Occupancy Adjustment   |           |           |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 53.6982   | 73.7943   | 50.5255  | 15.6100  |     | 193.6280  |
| 5a    | Interim Adjustment   |           |           |          |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |           |          |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 54.4703   |           | 57.0953  |          |     |           |
| 7     | Provider Target Rate   | 55.7313   |           | 58.4171  |          |     |           |
| 7a    | Interim Adjustment   |           |           |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |           |          |          |     |           |
| 8     | Cost Based Class Ceilings  | 51.5193   | 97.3713   | 64.0999  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 50.3378   |           | 56.8989  |          |     |           |
| 10    | Target Rate Class Ceiling  | 51.1535   |           | 57.8210  |          |     |           |
| 10a   | New Provider Target Limitation   |           |           |          |          |     |           |
| 10b   | Base for line 10a  |           |           |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 51.1535   | 73.7943   | 50.5255  | 13.6500  |     | 189.1233  |
| 12/13 | Medicaid Adjustment Rate   |           |           |          |          |     |           |
| 14    | Prospective Per Diem 11  | 51.1535   | 73.7943   | 50.5255  | 13.6500  |     | 189.1233  |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |          |          |     |           |





204.81

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Hollywood Hills Rehabilitation Center, LLC

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1971/07   |
| Indexed Asset Value  | 6,414,281 |
| FRVS Base Asset:     | 3,129,551 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage In:       | formation |             |
|--------------------|-----------|-------------|
| Amount:            | 1,323,889 | 9.00        |
| Type:              | Fixed [2] |             |
| < 60% of Base:     | True      |             |
| Interest Rate:     | 9.5000    | <b>%</b>    |
| Chase Rate:        | 12.5000   | <b>%</b>    |
| Amortization Rate: | 12.5000   | <b>%</b>    |
| Interest Only:     | True      |             |
| Yearly Payment:    | 637,9     | <b>9</b> 77 |

| Calculation     | on of FRVS Per     | Diem     |
|-----------------|--------------------|----------|
|                 | Total Amount       | Per Diem |
| 80% Capital(1): | 5,131,425          | 12.7769  |
| 20% ROE(2):     | 1,282,856          | 0.8108   |
| Insurance Cost( | 3): <b>103,334</b> | 2.1502   |
| Taxes Cost(3):  | 113,612            | 2.3641   |
| Home Office(3)  | : 0                | 0.0000   |
| Replacement(38  | 24,645             | 0.0000   |
| Total FRVS PI   | D:                 | 18.1020  |

- (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 (0.031560) divided by annual available days (55,480) divided by Occup. Adj. (0.9000) = \$0.8108
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 152         | Effective PBS Limitation | 4,332,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 51.1535   | 51.1535   | 3.7360                     | 47.4175                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 73.7943<br>50.5255<br>13.6500<br>0.0000<br>0.0000 | 73.7943<br>50.5255<br>18.1020<br>0.0000<br>0.0000 | 5.3896<br>3.6901<br>1.3221 | 68.4047<br>46.8354<br>16.7799 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$16.6849<br>\$8.6851         |  |
| Totals   | 189.1233  | 193.5753  | 14.1378                    | 204.8075                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





196.98

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

| Type of Ownership. Church Non-11 | one [2] Chow Status baseu  | on this Cost Report. No | o Change | 1]              |            |
|----------------------------------|----------------------------|-------------------------|----------|-----------------|------------|
| Provider Information             | Cost Report (CR)           | Patient Days            |          | Ratings 1       | Days       |
| 2041 W. State Rd. 426            | 09/01/2009-08/31/2010      | Number of Beds:         | 42       | Superior:       | 0          |
| Oviedo Fl 32765                  | Days In CR 365             | Maximum:                | 15,330   | Standard:       | 184        |
| County: Seminole[59]             | First Used: <b>2011/07</b> | Max Annualized:         | 15,330   | Conditional:    | 0          |
| Region: Central[3] Area: 7       | Last Used: <b>2011/07</b>  | Total Patient:          | 14,699   | Total:          | 184        |
| Control Church Non-Profit [2]    | Unaudited [3]              | Medicare:               | 1,778    | Inflati         | on         |
| Current Class Central Small [5]  | Initial CR? False          | Medicaid:               | 6,224    | FY Index:       | 1.21220353 |
| Class at 1/94: North Small [1]   | Medicaid Utilization       | 42.3                    | 34302%   | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]     | Occupancy:                 | 95.8                    | 88389%   | Cost:           | 1.04014546 |
| Open Date: 12/17/2005            | Statewide Low Occupan      | cy Threshold: 79.3      | 31440%   | Target:         | 1.01620550 |
| Acquired Date: 12/17/2005        | Medicaid Low Occupand      | cy Threshold: 41.9      | 4060%    | DC FY Index:    | 1.16916514 |
| Entered Medicaid 12/16/2005      | Low Occupancy Adjustr      |                         | 89089%   | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/16/2005    | Weighted Low Occ Adju      | ustment Factor: 100.0   | 00000%   | DC Inflation:   | 1.02423512 |
| Previous Med #                   |                            |                         |          |                 |            |
|                                  |                            |                         |          | PS Target:      | 1.02315072 |

|       |   | ]         | Rate Calculations |          |          |     |           |
|-------|---|-----------|-------------------|----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct            | InDirect | Property | ROE | Totals    |
| 1     | Total Cost                                | 335,847   | 521,187           | 325,686  | 145,579  | 0   | 1,328,299 |
| 1a    | Audit Adjustments                         |           |                   |          |          |     |           |
| 2     | Cost Per Diem                             | 53.9600   | 83.7383           | 52.3274  | 23.3899  |     | 213.4156  |
| 3     | Cost Per Diem Inflated                    | 56.1262   | 85.7677           | 54.4281  |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |                   |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 56.1262   | 85.7677           | 54.4281  | 23.3899  |     | 219.7119  |
| 5a    | Interim Adjustment                        |           |                   |          |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |                   |          |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 52.7048   |                   | 57.5613  |          |     |           |
| 7     | Provider Target Rate                      | 53.9250   |                   | 58.8939  |          |     |           |
| 7a    | Interim Adjustment                        |           |                   |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |                   |          |          |     |           |
| 8     | Cost Based Class Ceilings                 | 56.4866   | 97.7236           | 72.5771  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 54.6049   |                   | 64.3815  |          |     |           |
| 10    | Target Rate Class Ceiling                 | 55.4898   |                   | 65.4248  |          |     |           |
| 10a   | New Provider Target Limitation            |           |                   |          |          |     |           |
| 10b   | Base for line 10a                         |           |                   |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 53.9250   | 85.7677           | 54.4281  | 13.6500  |     | 207.7708  |
| 12/13 | Medicaid Adjustment Rate                  |           |                   |          |          |     |           |
| 14    | Prospective Per Diem 11                   | 53.9250   | 85.7677           | 54.4281  | 13.6500  |     | 207.7708  |
| 15    | 11 1 10 4 11 10 7 11 1000                 |           |                   |          |          |     |           |





196.98

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Lutheran Haven Nursing Home**

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:          | 12/16/2005 |
|----------------------|------------|
| Year of Phase-In/Ful | 1:         |
| RS to Start Calcs:   | 2005/07    |
| Indexed Asset Value  | 1,999,864  |
| FRVS Base Asset:     | 1,858,542  |
| Occup Adj Factor:    | 0.9000     |
| ROE Factor           | 0.030420   |
|                      |            |

| Mortgage Information |           |          |  |  |
|----------------------|-----------|----------|--|--|
| Amount:              | 3,663,145 | 5.00     |  |  |
| Type: Variable [3]   |           |          |  |  |
| < 60% of Base:       | False     |          |  |  |
| Interest Rate:       | 0.4100    | <b>%</b> |  |  |
| Chase Rate:          | 3.2500    | <b>%</b> |  |  |
| Amortization Rate:   | 0.4100    | <b>%</b> |  |  |
| Interest Only:       | False     |          |  |  |
| Yearly Payment:      | 83,3      | 333      |  |  |

| Calculati       | on of FRVS Per     | Diem     |
|-----------------|--------------------|----------|
|                 | Total Amount       | Per Diem |
| 80% Capital(1): | 1,599,891          | 6.0399   |
| 20% ROE(2):     | 399,973            | 0.8819   |
| Insurance Cost( | 3): <b>30,677</b>  | 2.0870   |
| Taxes Cost(3):  | 0                  | 0.0000   |
| Home Office(3)  | : 0                | 0.0000   |
| Replacement(38  | £4): <b>51,243</b> | 0.0000   |
| Total FRVS PI   | ):                 | 9.0088   |

- (1) 80% Capital (\$1,599,891) amortized at 0.4100% for 20 years Principal & Interest of \$83,333 divided by annual available days (15,330) divided by Occup. Adj. (0.9000) = \$6.0399
- (2) 20% ROE (\$399,973) times the ROE factor (0.030420) divided by annual available days (15,330) divided by Occup. Adj. (0.9000) = \$0.8819
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 44,251    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/2005    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 42          | Effective PBS Limitation | 1,858,542 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |
|--|---|--|----------------------------|------------------------------|
| Components Cost FRVS MTA* Final Component                          |   |  |                            |                              |
| Operating  | 53.9250   | 53.9250  | 3.9384                     | 49.9866                      |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 85.7677<br>54.4281<br>13.6500<br>0.0000<br>0.0000 | 85.7677<br>54.4281<br>9.0088<br>0.0000<br>0.0000 | 6.2641<br>3.9752<br>0.6580 | 79.5036<br>50.4529<br>8.3508 |
| Supplemental Rate Add-on  Totals                                   | 207.7708  | 203.1296   | 14.8357                    | \$8.6851<br>196.9790         |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



NAME OF THE PARTY 
## Florida Agency For Health Care Administration

202.27

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Carrington Place Care Center**

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

| Provider Information            | Cost Report (CR)           | Patient Days                 | Ratings Days                    |    |
|---------------------------------|----------------------------|------------------------------|---------------------------------|----|
| 10501 Roosevelt Blvd North      | 01/01/2009-12/31/2009      | Number of Beds: 120          | Superior: 0                     |    |
| St. Petersburg FL 33716         | Days In CR 365             | Maximum: 43,8                | 800 Standard: <b>184</b>        |    |
| County: Pinellas[52]            | First Used: <b>2010/07</b> | Max Annualized: 43,          | 800 Conditional: 0              |    |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient: 40,5          | 596 Total: 184                  |    |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: 7,0                | 086 Inflation                   |    |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: 23,                | 306 FY Index: 1.1938780         | 02 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 57.4096                      | 50%   Semester Index: 1.2608686 | 00 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 92.6849                      | 03% Cost: 1.0561112             |    |
| Open Date: 8/1/1988             | Statewide Low Occupan      | cy Threshold: <b>79.3144</b> | 10% Target: 1.0162055           |    |
| Acquired Date: <b>8/1/1988</b>  | Medicaid Low Occupan       | cy Threshold: 41.9406        | 00% DC FY Index: 1.1595000      |    |
| Entered Medicaid 10/1/1988      | Low Occupancy Adjusti      | ment Factor: 116.8576        | 54% DC Sem Index: 1.1975000     |    |
| Med # Active Date: 5/1/2006     | Weighted Low Occ Adj       | ustment Factor: 100.0000     | 00% DC Inflation: 1.032772      |    |
| Previous Med # <b>258768</b>    |                            |                              | 1002                            | _  |
|                                 |                            |                              | PS Target: 1.023150'            | 72 |

|       | 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  | 25.7000  |     | 193.0747  |
| 3     | Cost Per Diem Inflated   | 40.7357   | 89.8278   | 44.1729  |          |     |           |
| 4     | Low Occupancy Adjustment   |           |           |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 40.7357   | 89.8278   | 44.1729  | 25.7000  |     | 200.4364  |
| 5a    | Interim Adjustment   |           |           |          |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |           |          |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 40.0738   |           | 46.1145  |          |     |           |
| 7     | Provider Target Rate   | 41.0015   |           | 47.1821  |          |     |           |
| 7a    | Interim Adjustment   |           |           |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |           |          |          |     |           |
| 8     | Cost Based Class Ceilings  | 49.6383   | 96.2960   | 61.3044  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 47.7921   |           | 55.1439  |          |     |           |
| 10    | Target Rate Class Ceiling  | 48.5666   |           | 56.0375  |          |     |           |
| 10a   | New Provider Target Limitation   |           |           |          |          |     |           |
| 10b   | Base for line 10a  |           |           |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 40.7357   | 89.8278   | 44.1729  | 13.6500  |     | 188.3864  |
| 12/13 | Medicaid Adjustment Rate   |           | 0.7488    | 0.3682   |          |     |           |
| 14    | Prospective Per Diem 11  | 40.7357   | 90.5766   | 44.5411  | 13.6500  |     | 189.5034  |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |          |          |     |           |





202.27

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Carrington Place Care Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1988 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1988/07   |
| Indexed Asset Value  | 5,512,545 |
| FRVS Base Asset:     | 3,559,440 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029170  |
|                      |           |

| Mortgage Information        |        |          |  |  |
|-----------------------------|--------|----------|--|--|
| Amount: <b>4,520,263.00</b> |        |          |  |  |
| Type: Fixed [2]             |        |          |  |  |
| < 60% of Base:              | False  |          |  |  |
| Interest Rate:              | 5.8318 | <b>%</b> |  |  |
| Chase Rate:                 | 7.7500 | <b>%</b> |  |  |
| Amortization Rate:          | 5.8318 | <b>%</b> |  |  |
| Interest Only:              | False  |          |  |  |
| Yearly Payment:             | 374,02 | 1        |  |  |

| Calculation       | Calculation of FRVS Per Diem |          |  |  |
|-------------------|------------------------------|----------|--|--|
| Т                 | Total Amount                 | Per Diem |  |  |
| 80% Capital(1):   | 4,410,036                    | 9.4881   |  |  |
| 20% ROE(2):       | 1,102,509                    | 0.8158   |  |  |
| Insurance Cost(3) | ): 65,875                    | 1.6227   |  |  |
| Taxes Cost(3):    | 81,154                       | 1.9991   |  |  |
| Home Office(3):   | 14,123                       | 0.3479   |  |  |
| Replacement(3&4   | 4): <b>78,632</b>            | 0.0000   |  |  |
| Total FRVS PD     | •                            | 14.2736  |  |  |

- (1) 80% Capital (\$4,410,036) amortized at 5.8318% for 20 years Principal & Interest of \$374,021 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.4881
- (2) 20% ROE (\$1,102,509) times the ROE factor (0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8158
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 29,662    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 1/1/1988    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,559,440 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 40.7357   | 40.7357   | 2.9751                     | 37.7606                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 90.5766<br>44.5411<br>13.6500<br>0.0000<br>0.0000 | 90.5766<br>44.5411<br>14.2736<br>0.0000<br>0.0000 | 6.6153<br>3.2531<br>1.0425 | 83.9613<br>41.2880<br>13.2311 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.3427<br>\$8.6851         |  |
| Totals   | 189.5034  | 190.1270  | 13.8860                    | 202.2688                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





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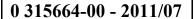
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 D         | Patient Days |                 | Days       |
|--------------------------------|----------------------------------|-------------------|--------------|-----------------|------------|
| 3291 East Olive Road           | 01/01/2009-12/31/2009            | Number of Beds:   | 120          | Superior:       | 0          |
| Pensacola FL 32514             | Days In CR 365                   | Maximum:          | 43,800       | Standard:       | 184        |
| County: Escambia[17]           | First Used: <b>2011/01</b>       | Max Annualized:   | 43,800       | Conditional:    |            |
| Region: North [1] Area: 1      | Last Used: <b>2011/07</b>        | Total Patient:    | 38,371       | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]                    | Medicare:         | 21,928       | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False                | Medicaid:         | 13,819       | FY Index:       | 1.19387802 |
| Class at 1/94: North Large [2] | Medicaid Utilization             |                   | 36.01418%    | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                       |                   | 87.60502%    | Cost:           | 1.05611124 |
| Open Date: 6/9/2006            | Statewide Low Occupan            | cy Threshold:     | 79.31440%    | Target:         | 1.01620550 |
| Acquired Date: 6/9/2006        | Medicaid Low Occupan             | cy Threshold:     | 41.94060%    | DC FY Index:    | 1.15950000 |
| Entered Medicaid 6/1/2006      | Low Occupancy Adjustment Factor: |                   | 10.45285%    | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 6/1/2006    | Weighted Low Occ Adj             | ustment Factor: 1 | 00.00000%    | DC Inflation:   |            |
| Previous Med #                 |                                  |                   |              |                 | 1.03277275 |
|                                |                                  |                   |              | PS Target:      | 1.02315072 |

|       |   | R         | ate Calculations |          |          |     |           |
|-------|---|-----------|------------------|----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct           | InDirect | Property | ROE | Totals    |
| 1     | Total Cost  | 611,133   | 1,206,400        | 835,549  | 689,706  | 0   | 3,342,788 |
| 1a    | Audit Adjustments   |           |                  |          |          |     |           |
| 2     | Cost Per Diem   | 44.2241   | 87.3001          | 60.4638  | 49.9100  |     | 241.8980  |
| 3     | Cost Per Diem Inflated  | 46.7056   | 90.1612          | 63.8565  |          |     |           |
| 4     | Low Occupancy Adjustment  |           |                  |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 46.7056   | 90.1612          | 63.8565  | 49.9100  |     | 250.6333  |
| 5a    | Interim Adjustment  |           |                  |          |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |                  |          |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 59.9514   |                  | 74.4510  |          |     |           |
| 7     | Provider Target Rate  | 61.3393   |                  | 76.1746  |          |     |           |
| 7a    | Interim Adjustment  |           |                  |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |                  |          |          |     |           |
| 8     | Cost Based Class Ceilings   | 47.7573   | 95.2206          | 58.5089  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 45.2463   |                  | 53.4956  |          |     |           |
| 10    | Target Rate Class Ceiling   | 45.9795   |                  | 54.3625  |          |     |           |
| 10a   | New Provider Target Limitation  |           |                  |          |          |     |           |
| 10b   | Base for line 10a   |           |                  |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 45.9795   | 90.1612          | 54.3625  | 13.6500  |     | 204.1532  |
| 12/13 | Medicaid Adjustment Rate  |           |                  |          |          |     |           |
| 14    | Prospective Per Diem 11   | 45.9795   | 90.1612          | 54.3625  | 13.6500  |     | 204.1532  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                  |          |          |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Life Care Center of Pensacola**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 6/1/2006  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 2006/01   |
| Indexed Asset Value    | 5,754,171 |
| FRVS Base Asset:       | 478,329   |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.029170  |
|                        |           |

| Mortgage Information  |         |          |  |
|-----------------------|---------|----------|--|
| Amount: 11,530,000.00 |         |          |  |
| Type: Variable [3]    |         |          |  |
| < 60% of Base:        | False   |          |  |
| Interest Rate:        | 6.0000  | <b>%</b> |  |
| Chase Rate:           | 3.2500  | <b>%</b> |  |
| Amortization Rate:    | 5.2500  | <b>%</b> |  |
| Interest Only:        | False   |          |  |
| Yearly Payment:       | 372,232 |          |  |

| Calculation of FRVS Per Diem |           |          |  |
|------------------------------|-----------|----------|--|
| Tota                         | al Amount | Per Diem |  |
| 80% Capital(1):              | 4,603,337 | 9.4427   |  |
| 20% ROE(2):                  | 1,150,834 | 0.8516   |  |
| Insurance Cost(3):           | 28,543    | 0.7439   |  |
| Taxes Cost(3):               | 105,274   | 2.7436   |  |
| Home Office(3):              | 42,524    | 1.1082   |  |
| Replacement(3&4):            | 15,146    | 0.0000   |  |
| Total FRVS PD:               |           | 14.8900  |  |

- (1) 80% Capital (\$4,603,337) amortized at 5.2500% for 20 years Principal & Interest of \$372,232 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.4427
- (2) 20% ROE (\$1,150,834) times the ROE factor (0.029170) 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

| Per Bed Standard De | termination | Used Per Bed Standard:   | 44,577    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 7/1/2005    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 5,349,240 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |  |
| Operating  | 45.9795   | 45.9795   | 3.3581                     | 42.6214                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 90.1612<br>54.3625<br>13.6500<br>0.0000<br>0.0000 | 90.1612<br>54.3625<br>14.8900<br>0.0000<br>0.0000 | 6.5850<br>3.9704<br>1.0875 | 83.5762<br>50.3921<br>13.8025 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$9.0033<br>\$8.6851          |  |  |
| Totals   | 204.1532  | 205.3932  | 15.0010                    | 208.0806                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





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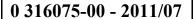
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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       |
|--------------------------------|----------------------------|------------------------|--------|-----------------|------------|
| 1001 Mar Walt Drive            | 01/01/2009-12/31/2009      | Number of Beds: 60     | 0      | Superior:       | 0          |
| Ft. Walton Beach FL 32457      | Days In CR 365             | Maximum: 2             | 21,900 | Standard:       | 184        |
| County: Okaloosa[46]           | First Used: <b>2011/01</b> | Max Annualized: 2      | 21,900 | Conditional:    | 0          |
| Region: North [1] Area: 1      | Last Used: <b>2011/07</b>  | Total Patient: 2       | 20,047 | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:              | 6,456  | Inflati         | on         |
| Current Class North Small [1]  | Initial CR? False          | Medicaid:              | 6,638  | FY Index:       | 1.19387802 |
| Class at 1/94: North Small [1] | Medicaid Utilization       | 33.11                  | 219%   | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 91.53                  | 881%   | Cost:           | 1.05611124 |
| Open Date: 7/1/1985            | Statewide Low Occupan      | cy Threshold: 79.31    | 440%   | Target:         | 1.01620550 |
| Acquired Date: 7/1/1985        | Medicaid Low Occupand      | cy Threshold: 41.94    | 060%   | DC FY Index:    | 1.15950000 |
| Entered Medicaid 7/1/1985      | Low Occupancy Adjustr      | ment Factor: 115.41    | 260%   | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 3/31/2006   | Weighted Low Occ Adju      | ustment Factor: 100.00 | 000%   | DC Inflation:   |            |
| Previous Med # <b>225061</b>   |                            |                        |        |                 | 1.03277275 |
|                                |                            |                        |        | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                 |                     |                     |          |        |           |
|-------|---|-----------------|---------------------|---------------------|----------|--------|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE    | Totals    |
| 1     | Total Cost                                | 271,724         | 501,989             | 394,362             | 71,027   | 34,697 | 1,273,799 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |        |           |
| 2     | Cost Per Diem                             | 40.9346         | 75.6235             | 59.4098             | 10.7001  | 5.2270 | 191.8950  |
| 3     | Cost Per Diem Inflated                    | 43.2315         | 78.1019             | 62.7434             |          |        |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |        |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 43.2315         | 78.1019             | 62.7434             | 10.7001  | 5.2270 | 200.0039  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |        |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |        |           |
| 6     | Prior Semester: Provider Target Base      | 47.6008         |                     | 57.6987             |          |        |           |
| 7     | Provider Target Rate                      | 48.7028         |                     | 59.0345             |          |        |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |        |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |        |           |
| 8     | Cost Based Class Ceilings                 | 53.6870         | 92.6766             | 66.4586             | 13.6500  |        |           |
| 9     | Prior Semester: Class Ceiling Target Base | 48.4247         |                     | 58.4725             |          |        |           |
| 10    | Target Rate Class Ceiling                 | 49.2094         |                     | 59.8127             |          |        |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |        |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |        |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 43.2315         | 78.1019             | 59.0345             | 10.7001  | 5.2270 | 196.2950  |
| 12/13 | Medicaid Adjustment Rate                  |                 |                     |                     |          |        |           |
| 14    | Prospective Per Diem 11                   | 43.2315         | 78.1019             | 59.0345             | 10.7001  | 5.2270 | 196.2950  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |        |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Westwood Health Care Center

#### **FRVS**

FRVS Status as of this Semester:

On Payback FRV [3]

| Began FRVS:             |           |
|-------------------------|-----------|
| Year of Phase-In/ Full: |           |
| RS to Start Calcs:      | 1985/07   |
| Indexed Asset Value     | 1,318,615 |
| FRVS Base Asset:        | 892,330   |
| Occup Adj Factor:       | 0.9000    |
| ROE Factor              | 0.029170  |
|                         |           |

| Mortgage Information        |                   |          |  |
|-----------------------------|-------------------|----------|--|
| Amount: <b>3,807,470.00</b> |                   |          |  |
| Type:                       | rpe: Variable [3] |          |  |
| < 60% of Base:              | e: False          |          |  |
| Interest Rate:              | 7.1519            | <b>%</b> |  |
| Chase Rate:                 | 7.7500 %          |          |  |
| Amortization Rate:          | 7.1519            | <b>%</b> |  |
| Interest Only:              | False             |          |  |
| Yearly Payment:             | 99,300            |          |  |

| Calculation of FRVS Per Diem |           |          |  |  |
|------------------------------|-----------|----------|--|--|
| Tota                         | al Amount | Per Diem |  |  |
| 80% Capital(1):              | 1,054,892 | 5.0381   |  |  |
| 20% ROE(2):                  | 263,723   | 0.3903   |  |  |
| Insurance Cost(3):           | 8,315     | 0.4148   |  |  |
| Taxes Cost(3):               | 17,108    | 0.8534   |  |  |
| Home Office(3):              | 41,295    | 2.0599   |  |  |
| Replacement(3&4):            | 13,078    | 0.0000   |  |  |
| Total FRVS PD:               |           | 8.7565   |  |  |

- (1) 80% Capital (\$1,054,892) amortized at 7.1519% for 20 years Principal & Interest of \$99,300 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$5.0381
- (2) 20% ROE (\$263,723) times the ROE factor (0.029170) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.3903
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |           | Used Per Bed Standard:   | 28,500    |  |
|--------------------------------|-----------|--------------------------|-----------|--|
| Comparison Date:               | 10/1/1985 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 60        | Effective PBS Limitation | 1,710,000 |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|





Previous Med#

229741

Florida Agency For Health Care Administration

245.46

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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]

| <u> </u>                       |                            | 81                     |                             |
|--------------------------------|----------------------------|------------------------|-----------------------------|
| Provider Information           | Cost Report (CR)           | Patient Days           | Ratings Days                |
| 1002 North Brevard Avenue      | 01/01/2010-12/31/2010      | Number of Beds: 41     | Superior: 0                 |
| Arcadia FL 34266               | Days In CR 365             | Maximum: <b>14,965</b> | Standard: 184               |
| County: Desoto[14]             | First Used: <b>2011/07</b> | Max Annualized: 14,965 | Conditional: 0              |
| Region: South[2] Area: 8       | Last Used: <b>2011/07</b>  | Total Patient: 12,991  | Total: 184                  |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>4,509</b> | Inflation                   |
| Current Class South Small [3]  | Initial CR? False          | Medicaid: <b>8,368</b> | FY Index: <b>1.22078676</b> |
| Class at 1/94: South Small [3] | Medicaid Utilization       | 64.41382%              | Semester Index: 1 26086800  |

86.80922% Operating Ex > 18 months [1] Occupancy: Open Date: 9/1/1980 Statewide Low Occupancy Threshold: 79.31440% 41.94060% Acquired Date: 9/1/1980 Medicaid Low Occupancy Threshold: 9/1/1980 Low Occupancy Adjustment Factor: 109.44952% Entered Medicaid 6/28/2006 Weighted Low Occ Adjustment Factor: 100.00000% Med # Active Date:

Cost: 1.03283230
Target: 1.01620550
DC FY Index: 1.17400000

DC Sem Index: 1.19750000
DC Inflation: 1.02001704
PS Target: 1.02315072

|       | Rate Calculations   |           |          |          |          |     |           |
|-------|---|-----------|----------|----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct   | InDirect | Property | ROE | Totals    |
| 1     | Total Cost  | 595,885   | 864,454  | 627,263  | 264,596  | 0   | 2,352,198 |
| 1a    | Audit Adjustments   |           |          |          |          |     |           |
| 2     | Cost Per Diem   | 71.2100   | 103.3047 | 74.9597  | 31.6200  |     | 281.0944  |
| 3     | Cost Per Diem Inflated  | 73.5480   | 105.3726 | 77.4208  |          |     |           |
| 4     | Low Occupancy Adjustment  |           |          |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 73.5480   | 105.3726 | 77.4208  | 31.6200  |     | 287.9614  |
| 5a    | Interim Adjustment  |           |          |          |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |          |          |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 66.1729   |          | 79.1153  |          |     |           |
| 7     | Provider Target Rate  | 67.7049   |          | 80.9469  |          |     |           |
| 7a    | Interim Adjustment  |           |          |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |          |          |          |     |           |
| 8     | Cost Based Class Ceilings   | 59.2863   | 102.7706 | 78.6955  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 60.7984   |          | 70.2905  |          |     |           |
| 10    | Target Rate Class Ceiling   | 61.7837   |          | 71.4296  |          |     |           |
| 10a   | New Provider Target Limitation  |           |          |          |          |     |           |
| 10b   | Base for line 10a   |           |          |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 59.2863   | 102.7706 | 71.4296  | 13.6500  |     | 247.1365  |
| 12/13 | Medicaid Adjustment Rate  |           | 1.6665   | 1.1583   |          |     |           |
| 14    | Prospective Per Diem 11   | 59.2863   | 104.4371 | 72.5879  | 13.6500  |     | 249.9613  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |          |          |          |     |           |





245.46

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Desoto Health & Rehab**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 9/1/1986  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1980/07   |
| Indexed Asset Value   | 1,948,376 |
| FRVS Base Asset:      | 1,077,566 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027600  |
|                       |           |

| Mortgage Information        |        |          |  |  |
|-----------------------------|--------|----------|--|--|
| Amount: <b>3,300,000.00</b> |        |          |  |  |
| Type: Fixed [2]             |        |          |  |  |
| < 60% of Base:              | False  |          |  |  |
| Interest Rate:              | 7.0000 | <b>%</b> |  |  |
| Chase Rate:                 | 5.5000 | <b>%</b> |  |  |
| Amortization Rate:          | 7.0000 | <b>%</b> |  |  |
| Interest Only: False        |        |          |  |  |
| Yearly Payment: 145,015     |        |          |  |  |

| Calculation of FRVS Per Diem |                       |          |  |  |
|------------------------------|-----------------------|----------|--|--|
|                              | Total Amount          | Per Diem |  |  |
| 80% Capital(1):              | 1,558,701             | 10.7670  |  |  |
| 20% ROE(2):                  | 389,675               | 0.7985   |  |  |
| Insurance Cost(              | (3): <b>44,736</b>    | 3.4436   |  |  |
| Taxes Cost(3):               | 44,173                | 3.4003   |  |  |
| Home Office(3)               | ): <b>9,271</b>       | 0.7136   |  |  |
| Replacement(3                | <b>§</b> 4): <b>0</b> | 0.0000   |  |  |
| Total FRVS P                 | D:                    | 19.1230  |  |  |

- (1) 80% Capital (\$1,558,701) amortized at 7.0000% for 20 years Principal & Interest of \$145,015 divided by annual available days (14,965) divided by Occup. Adj. (0.9000) = \$10.7670
- (2) 20% ROE (\$389,675) times the ROE factor (0.027600) divided by annual available days (14,965) divided by Occup. Adj. (0.9000) = \$0.7985
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 60          | Effective PBS Limitation | 1,710,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |                            |                               |  |  |  |
|--|--|--|----------------------------|-------------------------------|--|--|--|
| Components   | Cost FRVS MTA* Final Component                     |  |                            |                               |  |  |  |
| Operating  | 59.2863  | 59.2863  | 4.3300                     | 54.9563                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 104.4371<br>72.5879<br>13.6500<br>0.0000<br>0.0000 | 104.4371<br>72.5879<br>19.1230<br>0.0000<br>0.0000 | 7.6276<br>5.3015<br>1.3967 | 96.8095<br>67.2864<br>17.7263 |  |  |  |
| Supplemental Rate Add-on   |  |  |                            | \$8.6851                      |  |  |  |
| Totals   | 249.9613   | 255.4343   | 18.6558                    | 245.4636                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



WE IN THE PARTY OF 
# Florida Agency For Health Care Administration

198.53

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 D         | ays       | Ratings         | Days       |
|---------------------------------|----------------------------|-------------------|-----------|-----------------|------------|
| 3127 - 57th Avenue North        | 06/01/2009-05/31/2010      | Number of Beds:   | 60        | Superior:       | 0          |
| St. Petersburg FL 33714         | Days In CR 365             | Maximum:          | 21,900    | Standard:       | 184        |
| County: Pinellas[52]            | First Used: <b>2011/01</b> | Max Annualized:   | 21,900    | Conditional:    | 0          |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient:    | 14,458    | Total:          | 184        |
| Control Private Non-Profit [3]  | Unaudited [3]              | Medicare:         | 1,978     | Inflat          | ion        |
| Current Class Central Small [5] | Initial CR? False          | Medicaid:         | 12,066    | FY Index:       | 1.20403510 |
| Class at 1/94: North Small [1]  | Medicaid Utilization       |                   | 83.45553% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 |                   | 66.01827% | Cost:           | 1.04720203 |
| Open Date: 3/1/1980             | Statewide Low Occupan      | ncy Threshold:    | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 3/1/1980         | Medicaid Low Occupan       | cy Threshold:     | 41.94060% | DC FY Index:    | 1.16533216 |
| Entered Medicaid 3/1/1980       | Low Occupancy Adjusti      | ment Factor:      | 83.23616% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/1/2005    | Weighted Low Occ Adj       | ustment Factor: 1 | 00.00000% | DC Inflation:   | 1.02760401 |
| Previous Med # <b>257206</b>    |                            |                   |           |                 |            |
|                                 |                            |                   |           | PS Target:      | 1.02315072 |

|       | Rate Calculations   |           |         |          |          |     |           |
|-------|---|-----------|---------|----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct  | InDirect | Property | ROE | Totals    |
| 1     | Total Cost  | 569,607   | 974,488 | 475,144  | 282,706  | 0   | 2,301,945 |
| 1a    | Audit Adjustments   |           |         |          |          |     |           |
| 2     | Cost Per Diem   | 47.2076   | 80.7631 | 39.3788  | 23.4300  |     | 190.7795  |
| 3     | Cost Per Diem Inflated  | 49.4359   | 82.9925 | 41.2376  |          |     |           |
| 4     | Low Occupancy Adjustment  |           |         |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 49.4359   | 82.9925 | 41.2376  | 23.4300  |     | 197.0960  |
| 5a    | Interim Adjustment  |           |         |          |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |         |          |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 46.5114   |         | 53.6513  |          |     |           |
| 7     | Provider Target Rate  | 47.5882   |         | 54.8934  |          |     |           |
| 7a    | Interim Adjustment  |           |         |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |         |          |          |     |           |
| 8     | Cost Based Class Ceilings   | 56.4866   | 97.7236 | 72.5771  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 54.6049   |         | 64.3815  |          |     |           |
| 10    | Target Rate Class Ceiling   | 55.4898   |         | 65.4248  |          |     |           |
| 10a   | New Provider Target Limitation  |           |         |          |          |     |           |
| 10b   | Base for line 10a   |           |         |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 47.5882   | 82.9925 | 41.2376  | 13.6500  |     | 185.4683  |
| 12/13 | Medicaid Adjustment Rate  |           | 3.1236  | 1.5521   |          |     |           |
| 14    | Prospective Per Diem 11   | 47.5882   | 86.1161 | 42.7897  | 13.6500  |     | 190.1440  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |         |          |          |     |           |





198.53

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Laurellwood Nursing Center, Inc.

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 6/1/1996  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1980/01   |
| Indexed Asset Value   | 1,460,800 |
| FRVS Base Asset:      | 764,013   |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031880  |
|                       |           |

| Mortgage Information    |        |          |  |  |
|-------------------------|--------|----------|--|--|
| Amount: 1,500,000.00    |        |          |  |  |
| Type: Variable [3]      |        |          |  |  |
| < 60% of Base:          | False  |          |  |  |
| Interest Rate:          | 7.5000 | <b>%</b> |  |  |
| Chase Rate:             | 7.2500 | <b>%</b> |  |  |
| Amortization Rate:      | 7.5000 | <b>%</b> |  |  |
| Interest Only:          | False  |          |  |  |
| Yearly Payment: 112,974 |        |          |  |  |

| Calculati       | Calculation of FRVS Per Diem   |          |  |  |  |  |  |
|-----------------|--------------------------------|----------|--|--|--|--|--|
|                 | Total Amount                   | Per Diem |  |  |  |  |  |
| 80% Capital(1): | 1,168,640                      | 5.7318   |  |  |  |  |  |
| 20% ROE(2):     | 292,160                        | 0.4726   |  |  |  |  |  |
| Insurance Cost( | <b>3,044</b>                   | 0.2105   |  |  |  |  |  |
| Taxes Cost(3):  | 17,589                         | 1.2166   |  |  |  |  |  |
| Home Office(3)  | : <b>16,067</b>                | 1.1113   |  |  |  |  |  |
| Replacement(38  | <b>&amp;</b> 4): <b>83,273</b> | 0.0000   |  |  |  |  |  |
| Total FRVS P    | D:                             | 8.7428   |  |  |  |  |  |

- (1) 80% Capital (\$1,168,640) amortized at 7.5000% for 20 years Principal & Interest of \$112,974 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$5.7318
- (2) 20% ROE (\$292,160) times the ROE factor (0.031880) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.4726
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 60          | Effective PBS Limitation | 1,710,000 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS   |  |                            |                              |  |  |
|--|---|--|----------------------------|------------------------------|--|--|
| Components   | Cost FRVS MTA* Final Component                    |  |                            |                              |  |  |
| Operating  | 47.5882   | 47.5882  | 3.4756                     | 44.1126                      |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 86.1161<br>42.7897<br>13.6500<br>0.0000<br>0.0000 | 86.1161<br>42.7897<br>8.7428<br>0.0000<br>0.0000 | 6.2895<br>3.1252<br>0.6385 | 79.8266<br>39.6645<br>8.1043 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |  |                            | \$18.1356<br>\$8.6851        |  |  |
| Totals   | 190.1440  | 185.2368   | 13.5288                    | 198.5287                     |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





199.46

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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 I         | Days       | Ratings         | Days       |
|---------------------------------|----------------------------|-------------------|------------|-----------------|------------|
| 2855 Gulf to Bay Boulevard, B   | 06/01/2009-05/31/2010      | Number of Beds:   | 120        | Superior:       | 0          |
| Clearwater FL 33759             | Days In CR 365             | Maximum:          | 43,800     | Standard:       | 184        |
| County: Pinellas[52]            | First Used: <b>2011/01</b> | Max Annualized:   | 43,800     | Conditional:    | 0          |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient:    | 38,089     | Total:          | 184        |
| Control Private Non-Profit [3]  | Unaudited [3]              | Medicare:         | 4,288      | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid:         | 23,337     | FY Index:       | 1.20403510 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       |                   | 61.26966%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 |                   | 86.96119%  | Cost:           | 1.04720203 |
| Open Date: 7/3/1996             | Statewide Low Occupan      | cy Threshold:     | 79.31440%  | Target:         | 1.01620550 |
| Acquired Date: 7/3/1996         | Medicaid Low Occupan       | cy Threshold:     | 41.94060%  | DC FY Index:    | 1.16533216 |
| Entered Medicaid 7/3/1996       | Low Occupancy Adjusti      | ment Factor: 1    | 109.64111% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/1/2005    | Weighted Low Occ Adj       | ustment Factor: 1 | 100.00000% | DC Inflation:   | 1.02760401 |
| Previous Med # 251577           |                            |                   |            |                 |            |
|                                 |                            |                   |            | PS Target:      | 1.02315072 |

|       | Rate Calculations   |           |           |          |          |     |           |
|-------|---|-----------|-----------|----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct    | InDirect | Property | ROE | Totals    |
| 1     | Total Cost  | 985,287   | 2,020,128 | 892,459  | 564,055  | 0   | 4,461,929 |
| 1a    | Audit Adjustments   |           |           |          |          |     |           |
| 2     | Cost Per Diem   | 42.2200   | 86.5633   | 38.2422  | 24.1700  |     | 191.1955  |
| 3     | Cost Per Diem Inflated  | 44.2129   | 88.9528   | 40.0473  |          |     |           |
| 4     | Low Occupancy Adjustment  |           |           |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 44.2129   | 88.9528   | 40.0473  | 24.1700  |     | 197.3830  |
| 5a    | Interim Adjustment  |           |           |          |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |          |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 38.1473   |           | 46.1145  |          |     |           |
| 7     | Provider Target Rate  | 39.0304   |           | 47.1821  |          |     |           |
| 7a    | Interim Adjustment  |           |           |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |          |          |     |           |
| 8     | Cost Based Class Ceilings   | 49.6383   | 96.2960   | 61.3044  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 47.7921   |           | 55.1439  |          |     |           |
| 10    | Target Rate Class Ceiling   | 48.5666   |           | 56.0375  |          |     |           |
| 10a   | New Provider Target Limitation  |           |           |          |          |     |           |
| 10b   | Base for line 10a   |           |           |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 39.0304   | 88.9528   | 40.0473  | 13.6500  |     | 181.6805  |
| 12/13 | Medicaid Adjustment Rate  |           | 1.1278    | 0.5077   |          |     |           |
| 14    | Prospective Per Diem 11   | 39.0304   | 90.0806   | 40.5550  | 13.6500  |     | 183.3160  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |          |          |     |           |





199.46

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### HarbourWood Nursing Center, Inc.

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 7/3/1996  |
|------------------------|-----------|
| Year of Phase-In/ Full | l:        |
| RS to Start Calcs:     | 1996/07   |
| Indexed Asset Value    | 5,267,416 |
| FRVS Base Asset:       | 4,325,640 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031880  |
|                        |           |

| Mortgage Information |             |          |  |  |
|----------------------|-------------|----------|--|--|
| Wiortgage III        |             |          |  |  |
| Amount:              | 3,560,000   | 0.00     |  |  |
| Type:                | Variable [3 | 1        |  |  |
| < 60% of Base:       | False       |          |  |  |
| Interest Rate:       | 6.7500      | <b>%</b> |  |  |
| Chase Rate:          | 7.0000      | <b>%</b> |  |  |
| Amortization Rate:   | 6.7500      | <b>%</b> |  |  |
| Interest Only: False |             |          |  |  |
| Yearly Payment:      | 384,4       | 195      |  |  |

| Calculation of FRVS Per Diem |                     |          |  |  |
|------------------------------|---------------------|----------|--|--|
| Calculati                    | on of FRVS Per      | Diem     |  |  |
|                              | Total Amount        | Per Diem |  |  |
| 80% Capital(1):              | 4,213,933           | 9.7538   |  |  |
| 20% ROE(2):                  | 1,053,483           | 0.8520   |  |  |
| Insurance Cost(              | 3): <b>15,847</b>   | 0.4161   |  |  |
| Taxes Cost(3):               | 153,503             | 4.0301   |  |  |
| Home Office(3)               | : <b>36,989</b>     | 0.9711   |  |  |
| Replacement(38               | k4): <b>189,987</b> | 0.0000   |  |  |
| Total FRVS PI                | ):                  | 16.0231  |  |  |

- (1) 80% Capital (\$4,213,933) amortized at 6.7500% for 20 years Principal & Interest of \$384,495 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.7538
- (2) 20% ROE (\$1,053,483) times the ROE factor (0.031880) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8520
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:          | 36,047    |  |
|----------------------|-------------|---------------------------------|-----------|--|
| Comparison Date:     | 1/1/1996    | Current RS PBS:                 | 49,593    |  |
| Comparison Bed       | 120         | <b>Effective PBS Limitation</b> | 4,325,640 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost  | Cost FRVS MTA* Final Component                    |                            |                               |  |  |
| Operating  | 39.0304   | 39.0304   | 2.8506                     | 36.1798                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 90.0806<br>40.5550<br>13.6500<br>0.0000<br>0.0000 | 90.0806<br>40.5550<br>16.0231<br>0.0000<br>0.0000 | 6.5791<br>2.9619<br>1.1703 | 83.5015<br>37.5931<br>14.8528 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 102.21.60   | 107 (001  |                            | \$18.6447<br>\$8.6851         |  |  |
| Totals   | 183.3160  | 185.6891  | 13.5619                    | 199.4570                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



NAME OF THE PARTY 
## Florida Agency For Health Care Administration

191.42

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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       | S       | Ratings Days    |            |
|---------------------------------|-------------------------------------|--------------------|---------|-----------------|------------|
| 8600 U.S. Highway 19 North      | 06/01/2009-05/31/2010               | Number of Beds:    | 120     | Superior:       | 0          |
| Pinellas Park FL 33782          | Days In CR 365                      | Maximum:           | 43,800  | Standard:       | 184        |
| County: Pinellas[52]            | First Used: <b>2011/01</b>          | Max Annualized:    | 43,800  | Conditional:    | 0          |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>           | Total Patient:     | 38,588  | Total:          | 184        |
| Control Private Non-Profit [3]  | Unaudited [3]                       | Medicare:          | 3,374   | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False                   | Medicaid:          | 32,233  | FY Index:       | 1.20403510 |
| Class at 1/94: North Large [2]  | Medicaid Utilization                | 83.                | .53115% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                          | 88.                | .10046% | Cost:           | 1.04720203 |
| Open Date: 12/21/1984           | Statewide Low Occupan               | ncy Threshold: 79. | .31440% | Target:         | 1.01620550 |
| Acquired Date: 12/21/1984       | Medicaid Low Occupan                | cy Threshold: 41.  | .94060% | DC FY Index:    | 1.16533216 |
| Entered Medicaid 12/21/1984     | Low Occupancy Adjustment Factor:    |                    | .07751% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/1/2005    | Weighted Low Occ Adjustment Factor: |                    | .00000% | DC Inflation:   | 1.02760401 |
| Previous Med # <b>228583</b>    |                                     |                    |         |                 |            |
|                                 |                                     |                    |         | PS Target:      | 1.02315072 |

|       |   | F         | Rate Calculations |          |          |     |           |
|-------|---|-----------|-------------------|----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct            | InDirect | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,349,156 | 2,703,749         | 968,559  | 767,145  | 0   | 5,788,609 |
| 1a    | Audit Adjustments                         |           |                   |          |          |     |           |
| 2     | Cost Per Diem                             | 41.8564   | 83.8814           | 30.0487  | 23.8000  |     | 179.5865  |
| 3     | Cost Per Diem Inflated                    | 43.8321   | 86.1969           | 31.4671  |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |                   |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 43.8321   | 86.1969           | 31.4671  | 23.8000  |     | 185.2961  |
| 5a    | Interim Adjustment                        |           |                   |          |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |                   |          |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 38.1473   |                   | 46.1145  |          |     |           |
| 7     | Provider Target Rate                      | 39.0304   |                   | 47.1821  |          |     |           |
| 7a    | Interim Adjustment                        |           |                   |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |                   |          |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383   | 96.2960           | 61.3044  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921   |                   | 55.1439  |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666   |                   | 56.0375  |          |     |           |
| 10a   | New Provider Target Limitation            |           |                   |          |          |     |           |
| 10b   | Base for line 10a                         |           |                   |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 39.0304   | 86.1969           | 31.4671  | 13.6500  |     | 170.3444  |
| 12/13 | Medicaid Adjustment Rate                  |           | 3.2516            | 1.1870   |          |     |           |
| 14    | Prospective Per Diem 11                   | 39.0304   | 89.4485           | 32.6541  | 13.6500  |     | 174.7830  |
| 15    | 11 1 10 4 1 1 1 1 0 7/1/2002              |           |                   |          |          |     |           |





191.42

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **GraceWood Nursing Center, Inc.**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 8/1/1998  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1984/07   |
| Indexed Asset Value    | 5,208,526 |
| FRVS Base Asset:       | 3,239,533 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031880  |
|                        |           |

| Mortgage Information        |              |  |  |  |
|-----------------------------|--------------|--|--|--|
| Mortgage III                | 101111411011 |  |  |  |
| Amount: <b>2,500,000.00</b> |              |  |  |  |
| Type: Variable [3]          |              |  |  |  |
| < 60% of Base:              | False        |  |  |  |
| Interest Rate:              | 7.2500 %     |  |  |  |
| Chase Rate:                 | 7.2500 %     |  |  |  |
| Amortization Rate:          | 7.2500 %     |  |  |  |
| Interest Only:              | False        |  |  |  |
| Yearly Payment:             | 395,203      |  |  |  |

| Calculation of FRVS Per Diem |                   |          |  |  |
|------------------------------|-------------------|----------|--|--|
| Γ                            | Total Amount      | Per Diem |  |  |
| 80% Capital(1):              | 4,166,821         | 10.0254  |  |  |
| 20% ROE(2):                  | 1,041,705         | 0.8425   |  |  |
| Insurance Cost(3)            | ): <b>11,429</b>  | 0.2962   |  |  |
| Taxes Cost(3):               | 124,585           | 3.2286   |  |  |
| Home Office(3):              | 35,721            | 0.9257   |  |  |
| Replacement(3&4              | 4): <b>69,840</b> | 0.0000   |  |  |
| Total FRVS PD                | ) <u>.</u>        | 15.3184  |  |  |

- (1) 80% Capital (\$4,166,821) amortized at 7.2500% for 20 years Principal & Interest of \$395,203 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.0254
- (2) 20% ROE (\$1,041,705) times the ROE factor (0.031880) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8425
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| ſ | Per Bed Standard Der | termination | Used Per Bed Standard:   | 28,500    |  |
|---|----------------------|-------------|--------------------------|-----------|--|
|   | Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed       | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |
|--|---|---|----------------------------|-----------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |
| Operating  | 39.0304   | 39.0304   | 2.8506                     | 36.1798                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 89.4485<br>32.6541<br>13.6500<br>0.0000<br>0.0000 | 89.4485<br>32.6541<br>15.3184<br>0.0000<br>0.0000 | 6.5329<br>2.3849<br>1.1188 | 82.9156<br>30.2692<br>14.1996     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 174.7830  | 176.4514  | 12.8872                    | \$19.1730<br>\$8.6851<br>191.4223 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



**PS Target:** 

1.02315072

Previous Med #

228206

## Florida Agency For Health Care Administration

170.29

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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]

| Type of 6 whership! I it will be it on I it | one [o] Cho ii Status Basea        | on this cost ite sor | W I to Change | -                          |            |
|---|------------------------------------|----------------------|---------------|----------------------------|------------|
| Provider Information                        | vider Information Cost Report (CR) |                      | Patient Days  |                            | Days       |
| 2000 17th Avenue South                      | 06/01/2009-05/31/2010              | Number of Beds:      | 59            | Superior:                  | 0          |
| St. Petersburg FL 33712                     | Days In CR 365                     | Maximum:             | 21,535        | Standard:                  | 184        |
| County: Pinellas [52]                       | First Used: <b>2011/01</b>         | Max Annualized:      | 21,535        | Conditional:               | 0          |
| Region: Central[3] Area: 5                  | Last Used: <b>2011/07</b>          | Total Patient:       | 19,102        | Total:                     | 184        |
| Control Private Non-Profit [3]              | Unaudited [3]                      | Medicare:            | 1,603         | Inflati                    | on         |
| Current Class Central Small [5]             | Initial CR? False                  | Medicaid:            | 17,324        | FY Index:                  | 1.20403510 |
| Class at 1/94: North Small [1]              | Medicaid Utilization               |                      | 90.69207%     | Semester Index:            | 1.26086800 |
| Operating Ex > 18 months [1]                | Occupancy:                         |                      | 88.70211%     | Cost:                      | 1.04720203 |
| Open Date: 10/1/1981                        | Statewide Low Occupan              | cy Threshold:        | 79.31440%     | Target:                    | 1.01620550 |
| Acquired Date: 10/1/1981                    | Medicaid Low Occupand              | cy Threshold:        | 41.94060%     | DC FY Index:               | 1.16533216 |
| Entered Medicaid 10/1/1981                  | Low Occupancy Adjustr              | ment Factor: 1       | 11.83608%     | DC F1 Index. DC Sem Index: | 1.19750000 |
| Med # Active Date: 12/1/2005                | Weighted Low Occ Adju              | ustment Factor: 1    | 00.00000%     |                            |            |
| Previous Med # 228206                       |                                    |                      |               | DC Inflation:              | 1.02760401 |

|       |   |                  |                     |                     | 151      | aiget. | 1.02313072 |
|-------|---|------------------|---------------------|---------------------|----------|--------|------------|
|       | Rate Calculations                         |                  |                     |                     |          |        |            |
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE    | Totals     |
| 1     | Total Cost                                | 670,225          | 1,362,067           | 391,708             | 166,657  | 0      | 2,590,657  |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |        |            |
| 2     | Cost Per Diem                             | 38.6877          | 78.6231             | 22.6107             | 9.6200   |        | 149.5415   |
| 3     | Cost Per Diem Inflated                    | 40.5138          | 80.7934             | 23.6780             |          |        |            |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |        |            |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 40.5138          | 80.7934             | 23.6780             | 9.6200   |        | 154.6052   |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |        |            |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |        |            |
| 6     | Prior Semester: Provider Target Base      | 45.5197          |                     | 53.6513             |          |        |            |
| 7     | Provider Target Rate                      | 46.5735          |                     | 54.8934             |          |        |            |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |        |            |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |        |            |
| 8     | Cost Based Class Ceilings                 | 56.4866          | 97.7236             | 72.5771             | 13.6500  |        |            |
| 9     | Prior Semester: Class Ceiling Target Base | 54.6049          |                     | 64.3815             |          |        |            |
| 10    | Target Rate Class Ceiling                 | 55.4898          |                     | 65.4248             |          |        |            |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |        |            |
| 10b   | Base for line 10a                         |                  |                     |                     |          |        |            |
| 11    | Lesser of 5,7,8,10, 10a                   | 40.5138          | 80.7934             | 23.6780             | 9.6200   |        | 154.6052   |
| 12/13 | Medicaid Adjustment Rate                  |                  | 3.6357              | 1.0655              |          |        |            |
| 14    | Prospective Per Diem 11                   | 40.5138          | 84.4291             | 24.7435             | 9.6200   |        | 159.3064   |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |        |            |





170.29

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **BayWood Nursing Center, Inc**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 12/1/2005 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1981/07   |
| Indexed Asset Value  | 556,367   |
| FRVS Base Asset:     | 341,074   |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031880  |
|                      |           |

| Mortgage Information |           |          |  |  |
|----------------------|-----------|----------|--|--|
| Amount:              | 550,000   | 0 00     |  |  |
| _                    |           | 0.00     |  |  |
| Type:                | Fixed [2] |          |  |  |
| < 60% of Base:       | False     |          |  |  |
| Interest Rate:       | 7.4091    | <b>%</b> |  |  |
| Chase Rate:          | 6.5000    | <b>%</b> |  |  |
| Amortization Rate:   | 7.4091    | <b>%</b> |  |  |
| Interest Only:       | False     |          |  |  |
| Yearly Payment:      | 42,731    |          |  |  |

| Calculati       | Calculation of FRVS Per Diem   |          |  |  |  |  |
|-----------------|--------------------------------|----------|--|--|--|--|
|                 | Total Amount                   | Per Diem |  |  |  |  |
| 80% Capital(1): | 445,094                        | 2.2047   |  |  |  |  |
| 20% ROE(2):     | 111,273                        | 0.1830   |  |  |  |  |
| Insurance Cost( | 3): <b>3,568</b>               | 0.1868   |  |  |  |  |
| Taxes Cost(3):  | 11,380                         | 0.5957   |  |  |  |  |
| Home Office(3)  | 13,804                         | 0.7226   |  |  |  |  |
| Replacement(38  | <b>&amp;</b> 4): <b>80,970</b> | 0.0000   |  |  |  |  |
| Total FRVS Pl   | D:                             | 3.8928   |  |  |  |  |

- (1) 80% Capital (\$445,094) amortized at 7.4091% for 20 years Principal & Interest of \$42,731 divided by annual available days (21,535) divided by Occup. Adj. (0.9000) = \$2.2047
- (2) 20% ROE (\$111,273) times the ROE factor (0.031880) divided by annual available days (21,535) divided by Occup. Adj. (0.9000) = \$0.1830
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |           | Bed Standard Determination Used Per Bed Standard: |           |  |
|--------------------------------|-----------|---|-----------|--|
| Comparison Date:               | 10/1/1985 | Current RS PBS:                                   | 49,593    |  |
| Comparison Bed                 | 59        | Effective PBS Limitation                          | 1,681,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |                            |                              |  |
|--|--|--|----------------------------|------------------------------|--|
| Components   | Cost FRVS MTA* Final Component                   |  |                            |                              |  |
| Operating  | 40.5138  | 40.5138  | 2.9589                     | 37.5549                      |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 84.4291<br>24.7435<br>9.6200<br>0.0000<br>0.0000 | 84.4291<br>24.7435<br>3.8928<br>0.0000<br>0.0000 | 6.1663<br>1.8071<br>0.2843 | 78.2628<br>22.9364<br>3.6085 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |  |                            | \$19.2469<br>\$8.6851        |  |
| Totals   | 159.3064   | 153.5792   | 11.2166                    | 170.2946                     |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





226.35

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Harmony 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                        |
|--------------------------------|----------------------------|---------------------------------------|-------------------------------------|
| 1 Tovider information          | 1 ,                        | · · · · · · · · · · · · · · · · · · · | <u> </u>                            |
| 2600 Courtland Street          | 01/01/2009-12/31/2009      | Number of Beds: 120                   | Superior: 0                         |
| Sarasota FL 34237              | Days In CR 365             | Maximum: 43,80                        |                                     |
| County: Sarasota[58]           | First Used: <b>2011/07</b> | Max Annualized: 43,80                 |                                     |
| Region: South[2] Area: 8       | Last Used: <b>2011/07</b>  | Total Patient: 38,31                  | 7 Total: 184                        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 6,34                        | Inflation                           |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: 23,40                       | 9 FY Index: 1.19387802              |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 61.09299                              | % Semester Index: <b>1.26086800</b> |
| Operating Ex > 18 months [1]   | Occupancy:                 | 87.48174                              |                                     |
| Open Date: 6/27/2006           | Statewide Low Occupan      | cy Threshold: <b>79.31440</b>         | % Target: 1.01620550                |
| Acquired Date: 6/27/2006       | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b>         | DC FY Index: 1.15950000             |
| Entered Medicaid 6/27/2006     | Low Occupancy Adjustr      | ment Factor: 110.29742                | DC Sem Index: 1.19750000            |
| Med # Active Date: 6/27/2006   | Weighted Low Occ Adju      | ustment Factor: 100.00000             | DC Inflation: 1.03277275            |
| Previous Med #                 |                            |                                       | 100211210                           |
|                                |                            |                                       | PS Target: 1.02315072               |

|       | Rate Calculations  |           |           |           |          |     |           |
|-------|--|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost   | 979,883   | 2,215,957 | 1,962,709 | 503,528  | 0   | 5,662,077 |
| 1a    | Audit Adjustments  |           |           |           |          |     |           |
| 2     | Cost Per Diem  | 41.8592   | 94.6626   | 83.8442   | 21.5100  |     | 241.8760  |
| 3     | Cost Per Diem Inflated   | 44.2080   | 97.7650   | 88.5488   |          |     |           |
| 4     | Low Occupancy Adjustment   |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 44.2080   | 97.7650   | 88.5488   | 21.5100  |     | 252.0318  |
| 5a    | Interim Adjustment   |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 118.0772  |           | 85.5520   |          |     |           |
| 7     | Provider Target Rate   | 120.8108  |           | 87.5326   |          |     |           |
| 7a    | Interim Adjustment   |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings  | 51.5193   | 97.3713   | 64.0999   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 50.3378   |           | 56.8989   |          |     |           |
| 10    | Target Rate Class Ceiling  | 51.1535   |           | 57.8210   |          |     |           |
| 10a   | New Provider Target Limitation   |           |           |           |          |     |           |
| 10b   | Base for line 10a  |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 44.2080   | 97.3713   | 57.8210   | 13.6500  |     | 213.0503  |
| 12/13 | Medicaid Adjustment Rate   |           | 0.8519    | 0.5059    |          |     |           |
| 14    | Prospective Per Diem 11  | 44.2080   | 98.2232   | 58.3269   | 13.6500  |     | 214.4081  |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





226.35

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Harmony Healthcare & Rehabilitation Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 6/27/2006 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 2006/01   |
| Indexed Asset Value  | 5,471,449 |
| FRVS Base Asset:     | 5,349,240 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029170  |
|                      |           |

| Mortgage Information |              |  |  |  |
|----------------------|--------------|--|--|--|
| Amount: 5,000,000.00 |              |  |  |  |
| Type:                | Variable [3] |  |  |  |
| < 60% of Base:       | False        |  |  |  |
| Interest Rate:       | 7.7500 %     |  |  |  |
| Chase Rate:          | 5.5000 %     |  |  |  |
| Amortization Rate:   | 7.5000 %     |  |  |  |
| Interest Only:       | False        |  |  |  |
| Yearly Payment:      | 423,145      |  |  |  |

| Calculation of     | of FRVS Per | Diem     |
|--------------------|-------------|----------|
| Tot                | al Amount   | Per Diem |
| 80% Capital(1):    | 4,377,159   | 10.7343  |
| 20% ROE(2):        | 1,094,290   | 0.8098   |
| Insurance Cost(3): | 58,904      | 1.5373   |
| Taxes Cost(3):     | 78,924      | 2.0598   |
| Home Office(3):    | 0           | 0.0000   |
| Replacement(3&4):  | 4,110       | 0.0000   |
| Total FRVS PD:     |             | 15.1412  |

- (1) 80% Capital (\$4,377,159) amortized at 7.5000% for 20 years Principal & Interest of \$423,145 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.7343
- (2) 20% ROE (\$1,094,290) times the ROE factor (0.029170) divided by annual available days (43,800) 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 Det | ermination | Used Per Bed Standard:   | 44,577    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/2005   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 5,349,240 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA* Final Component       |                               |  |  |
| Operating  | 44.2080   | 44.2080   | 3.2287                     | 40.9793                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 98.2232<br>58.3269<br>13.6500<br>0.0000<br>0.0000 | 98.2232<br>58.3269<br>15.1412<br>0.0000<br>0.0000 | 7.1738<br>4.2599<br>1.1058 | 91.0494<br>54.0670<br>14.0354 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.5304<br>\$8.6851         |  |  |
| Totals   | 214.4081  | 215.8993  | 15.7682                    | 226.3466                      |  |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|





191.65

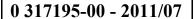
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### The Nursing Center at Freedom 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       |
|---------------------------------|----------------------------|-------------------------------|-----------------------------|------------|
| 6410 21st Avenue West           | 01/01/2010-12/31/2010      | Number of Beds: 120           | Superior:                   | 0          |
| Bradenton FL 34209              | Days In CR 365             | Maximum: 43,                  | 800 Standard:               | 184        |
| County: Manatee[41]             | First Used: <b>2011/07</b> | Max Annualized: 43,           | 800 Conditional:            |            |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient: 40,            | 646 Total:                  | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: 10,                 | 849 Inflat                  | tion       |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: 10,                 | FY Index:                   | 1.22078676 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 25.0159                       | 9%   Semester Index:        | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 92.7990                       | 9% Cost:                    | 1.03283230 |
| Open Date: 6/23/1989            | Statewide Low Occupan      | cy Threshold: <b>79.314</b> 4 |                             | 1.01620550 |
| Acquired Date: 6/23/1989        | Medicaid Low Occupand      | cy Threshold: 41.9406         | DC FY Index:                | 1.17400000 |
| Entered Medicaid 6/23/1989      | Low Occupancy Adjustr      | nent Factor: 117.0015         | DC F1 Index.  DC Sem Index: | 1.19750000 |
| Med # Active Date: 6/12/2006    | Weighted Low Occ Adju      | stment Factor: 100.000        | 0%                          |            |
| Previous Med # <b>263036</b>    |                            |                               | DC Inflation:               | 1.02001704 |
|                                 |                            |                               | PS Target:                  | 1.02315072 |

|       | Rate Calculations   |           |         |          |          |     |           |
|-------|---|-----------|---------|----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct  | InDirect | Property | ROE | Totals    |
| 1     | Total Cost  | 402,496   | 947,545 | 487,219  | 193,294  | 0   | 2,030,554 |
| 1a    | Audit Adjustments   |           |         |          |          |     |           |
| 2     | Cost Per Diem   | 39.5846   | 93.1889 | 47.9169  | 19.0100  |     | 199.7004  |
| 3     | Cost Per Diem Inflated  | 40.8843   | 95.0543 | 49.4901  |          |     |           |
| 4     | Low Occupancy Adjustment  |           |         |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 40.8843   | 95.0543 | 49.4901  | 19.0100  |     | 204.4387  |
| 5a    | Interim Adjustment  |           |         |          |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |         |          |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 50.6864   |         | 57.0744  |          |     |           |
| 7     | Provider Target Rate  | 51.8598   |         | 58.3957  |          |     |           |
| 7a    | Interim Adjustment  |           |         |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |         |          |          |     |           |
| 8     | Cost Based Class Ceilings   | 49.6383   | 96.2960 | 61.3044  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 47.7921   |         | 55.1439  |          |     |           |
| 10    | Target Rate Class Ceiling   | 48.5666   |         | 56.0375  |          |     |           |
| 10a   | New Provider Target Limitation  |           |         |          |          |     |           |
| 10b   | Base for line 10a   |           |         |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 40.8843   | 95.0543 | 49.4901  | 13.6500  |     | 199.0787  |
| 12/13 | Medicaid Adjustment Rate  |           |         |          |          |     |           |
| 14    | Prospective Per Diem 11   | 40.8843   | 95.0543 | 49.4901  | 13.6500  |     | 199.0787  |
| 15    | Inflated Usual & Customary Charge  Usual and Customary Limitations not applied after 7/1/2002 |           |         |          |          |     |           |





191.65

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### The Nursing Center at Freedom Village

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 6/23/1989 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1989/01   |
| Indexed Asset Value   | 3,547,851 |
| FRVS Base Asset:      | 1,655,981 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027600  |
|                       |           |

| Mortgage Information  |                  |          |  |  |  |
|-----------------------|------------------|----------|--|--|--|
| Amount: 10,000,000.00 |                  |          |  |  |  |
| Type:                 | be: Variable [3] |          |  |  |  |
| < 60% of Base:        | False            |          |  |  |  |
| Interest Rate:        | 7.7500           | <b>%</b> |  |  |  |
| Chase Rate:           | 8.0000           | <b>%</b> |  |  |  |
| Amortization Rate:    | 7.7500           | <b>%</b> |  |  |  |
| Interest Only:        | False            |          |  |  |  |
| Yearly Payment:       | 279,6            | 510      |  |  |  |

| Calculation of FRVS Per Diem |              |          |  |  |
|------------------------------|--------------|----------|--|--|
| T                            | otal Amount  | Per Diem |  |  |
| 80% Capital(1):              | 2,838,281    | 7.0931   |  |  |
| 20% ROE(2):                  | 709,570      | 0.4968   |  |  |
| Insurance Cost(3)            | : 13,235     | 0.3256   |  |  |
| Taxes Cost(3):               | 50,435       | 1.2408   |  |  |
| Home Office(3):              | 113,847      | 2.8009   |  |  |
| Replacement(3&4              | i): <b>0</b> | 0.0000   |  |  |
| Total FRVS PD:               |              | 11.9572  |  |  |

- (1) 80% Capital (\$2,838,281) amortized at 7.7500% for 20 years Principal & Interest of \$279,610 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.0931
- (2) 20% ROE (\$709,570) times the ROE factor (0.027600) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4968
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 29,821    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 1/1/1989    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 60          | Effective PBS Limitation | 1,789,260 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Cost  | FRVS MTA* Final Component                         |                            |                               |  |  |
| Operating  | 40.8843   | 40.8843   | 2.9860                     | 37.8983                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 95.0543<br>49.4901<br>13.6500<br>0.0000<br>0.0000 | 95.0543<br>49.4901<br>11.9572<br>0.0000<br>0.0000 | 6.9423<br>3.6145<br>0.8733 | 88.1120<br>45.8756<br>11.0839 |  |  |
| Supplemental Rate Add-on   |   |   |                            | \$8.6851                      |  |  |
| Totals   | 199.0787  | 197.3859  | 14.4161                    | 191.6549                      |  |  |

| *Medicaid | Trend | Ad | justment | : |
|-----------|-------|----|----------|---|
|-----------|-------|----|----------|---|





205.91

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

| Type of Ownership. I II vate For pro | nt [1] CHOW Status baseu ( | on this Cost Report. | Tio Change | J               |            |
|--------------------------------------|----------------------------|----------------------|------------|-----------------|------------|
| Provider Information                 | Cost Report (CR)           | Patient D            | ays        | Ratings         | Days       |
| 2170 Palm Beach Lakes Blvd.          | 01/01/2010-12/31/2010      | Number of Beds:      | 220        | Superior:       | 0          |
| West Palm Beach FL 33409             | Days In CR 365             | Maximum:             | 80,300     | Standard:       | 154        |
| County: Palm Beach[50]               | First Used: <b>2011/07</b> | Max Annualized:      | 80,300     | Conditional:    | 30         |
| Region: South[2] Area: 9             | Last Used: <b>2011/07</b>  | Total Patient:       | 56,136     | Total:          | 184        |
| Control Private For profit [1]       | Unaudited [3]              | Medicare:            | 10,100     | Inflati         | ion        |
| Current Class South Large [4]        | Initial CR? False          | Medicaid:            | 37,850     | FY Index:       | 1.22078676 |
| Class at 1/94: South Large [4]       | Medicaid Utilization       |                      | 67.42554%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]         | Occupancy:                 | 1                    | 69.90784%  | Cost:           | 1.03283230 |
| Open Date: 1/1/1970                  | Statewide Low Occupan      | cy Threshold:        | 79.31440%  | Target:         | 1.01620550 |
| Acquired Date: 1/1/1970              | Medicaid Low Occupand      | cy Threshold:        | 41.94060%  | DC FY Index:    | 1.17400000 |
| Entered Medicaid 1/1/1970            | Low Occupancy Adjustr      | ment Factor:         | 88.14017%  | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 9/14/2006         | Weighted Low Occ Adju      | ustment Factor: 1    | 00.00000%  | DC Inflation:   | 1.02001704 |
| Previous Med # <b>203483</b>         |                            |                      |            |                 |            |
|                                      |                            |                      |            | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,638,248       | 3,380,853           | 1,911,301           | 387,963  | 0   | 7,318,365 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 43.2826         | 89.3224             | 50.4967             | 10.2500  |     | 193.3517  |
| 3     | Cost Per Diem Inflated                    | 44.7037         | 91.1104             | 52.1546             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 44.7037         | 91.1104             | 52.1546             | 10.2500  |     | 198.2187  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 42.7415         |                     | 48.1471             |          |     |           |
| 7     | Provider Target Rate                      | 43.7310         |                     | 49.2617             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193         | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378         |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535         |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 43.7310         | 91.1104             | 49.2617             | 10.2500  |     | 194.3531  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 1.4949              | 0.8083              |          |     |           |
| 14    | Prospective Per Diem 11                   | 43.7310         | 92.6053             | 50.0700             | 10.2500  |     | 196.6563  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





205.91

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Darcy Hall of Life Care**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 7/1/1990  |
|------------------------|-----------|
| Year of Phase-In/ Full | l:        |
| RS to Start Calcs:     | 1971/07   |
| Indexed Asset Value    | 4,534,822 |
| FRVS Base Asset:       | 2,203,076 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.027600  |
|                        |           |

| Mortgage In        | Mortgage Information |  |  |  |  |  |
|--------------------|----------------------|--|--|--|--|--|
| Amount:            | 5,500,000.00         |  |  |  |  |  |
| Type:              | Variable [3]         |  |  |  |  |  |
| < 60% of Base:     | False                |  |  |  |  |  |
| Interest Rate:     | 3.5625 %             |  |  |  |  |  |
| Chase Rate:        | 3.2500 %             |  |  |  |  |  |
| Amortization Rate: | 3.5625 %             |  |  |  |  |  |
| Interest Only:     | False                |  |  |  |  |  |
| Yearly Payment:    | 253,882              |  |  |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |
|------------------------------|-----------|----------|--|--|
| Tota                         | al Amount | Per Diem |  |  |
| 80% Capital(1):              | 3,627,858 | 3.5130   |  |  |
| 20% ROE(2):                  | 906,964   | 0.3464   |  |  |
| Insurance Cost(3):           | 17,970    | 0.3201   |  |  |
| Taxes Cost(3):               | 149,477   | 2.6628   |  |  |
| Home Office(3):              | 52,052    | 0.9272   |  |  |
| Replacement(3&4):            | 138,219   | 0.0000   |  |  |
| Total FRVS PD:               |           | 7.7695   |  |  |

- (1) 80% Capital (\$3,627,858) amortized at 3.5625% for 20 years Principal & Interest of \$253,882 divided by annual available days (80,300) divided by Occup. Adj. (0.9000) = \$3.5130
- (2) 20% ROE (\$906,964) times the ROE factor (0.027600) divided by annual available days (80,300) divided by Occup. Adj. (0.9000) = \$0.3464
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 220         | Effective PBS Limitation | 6,270,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |  |
|--|---|--|----------------------------|------------------------------|--|
| Components   | Cost  | FRVS   | MTA*                       | Final Component              |  |
| Operating  | 43.7310   | 43.7310  | 3.1939                     | 40.5371                      |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 92.6053<br>50.0700<br>10.2500<br>0.0000<br>0.0000 | 92.6053<br>50.0700<br>7.7695<br>0.0000<br>0.0000 | 6.7635<br>3.6569<br>0.5674 | 85.8418<br>46.4131<br>7.2021 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |  |                            | \$17.2299<br>\$8.6851        |  |
| Totals   | 196.6563  | 194.1758   | 14.1817                    | 205.9091                     |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





185.57

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Keystone Rehab. and Health Center**

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

| Provider Information            | Cost Report (CR)           | Patient Days                       | Ratings         | Days       |
|---------------------------------|----------------------------|------------------------------------|-----------------|------------|
| 1120 West Donegan Avenue        | 07/01/2009-06/30/2010      | Number of Beds: 120                | Superior:       | 0          |
| Kissimmee FL 34741              | Days In CR 365             | Maximum: 43,800                    | Standard:       | 184        |
| County: Osceola[49]             | First Used: <b>2011/07</b> | Max Annualized: 43,800             |                 | 0          |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient: 42,776              |                 | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: 7,784                    | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>30,27</b> 1           | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 70.76632%                          | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 97.66210%                          | Cost:           | 1.04491168 |
| Open Date: 10/19/2006           | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> %    | Target:         | 1.01620550 |
| Acquired Date: 10/19/2006       | Medicaid Low Occupan       | cy Threshold: <b>41.94060</b> %    | DC FY Index:    | 1.16650000 |
| Entered Medicaid 10/19/2006     | Low Occupancy Adjusti      | ment Factor: 123.13287%            | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 10/19/2006   | Weighted Low Occ Adju      | ustment Factor: <b>100.00000</b> % | DC Inflation:   | 1.02657523 |
| Previous Med #                  |                            |                                    |                 |            |
|                                 |                            |                                    | PS Target:      | 1.02315072 |

|       |   | R                | Rate Calculations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,024,060        | 2,210,279           | 1,333,388           | 181,929  | 0   | 4,749,656 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 33.8297          | 73.0164             | 44.0484             | 6.0100   |     | 156.9045  |
| 3     | Cost Per Diem Inflated                    | 35.3490          | 74.9568             | 46.0267             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 35.3490          | 74.9568             | 46.0267             | 6.0100   |     | 162.3425  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 88.7415          |                     | 65.1254             |          |     |           |
| 7     | Provider Target Rate                      | 90.7959          |                     | 66.6331             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 35.3490          | 74.9568             | 46.0267             | 6.0100   |     | 162.3425  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.7511              | 1.0753              |          |     |           |
| 14    | Prospective Per Diem 11                   | 35.3490          | 76.7079             | 47.1020             | 6.0100   |     | 165.1689  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





185.57

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Keystone Rehab. and Health Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 10/19/2006 |
|-----------------------|------------|
| Year of Phase-In/ Ful | 1:         |
| RS to Start Calcs:    | 2006/07    |
| Indexed Asset Value   | 5,542,401  |
| FRVS Base Asset:      | 5,397,720  |
| Occup Adj Factor:     | 0.9000     |
| ROE Factor            | 0.031560   |
|                       |            |

| Mortgage Information |          |          |  |  |  |
|----------------------|----------|----------|--|--|--|
| Amount:              |          | 0.00     |  |  |  |
| Type:                | None [1] |          |  |  |  |
| < 60% of Base:       | True     |          |  |  |  |
| Interest Rate:       | 8.2500   | <b>%</b> |  |  |  |
| Chase Rate:          | 8.2500   | <b>%</b> |  |  |  |
| Amortization Rate:   | 8.2500   | <b>%</b> |  |  |  |
| Interest Only:       | True     |          |  |  |  |
| Yearly Payment:      | 362,     | 411      |  |  |  |

| Calculation of FRVS Per Diem |            |          |  |  |  |
|------------------------------|------------|----------|--|--|--|
| Tot                          | tal Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 4,433,921  | 9.1936   |  |  |  |
| 20% ROE(2):                  | 1,108,480  | 0.8875   |  |  |  |
| Insurance Cost(3):           | 34,816     | 0.8139   |  |  |  |
| Taxes Cost(3):               | 74,264     | 1.7361   |  |  |  |
| Home Office(3):              | 20,760     | 0.4853   |  |  |  |
| Replacement(3&4):            | 31,894     | 0.0000   |  |  |  |
| Total FRVS PD:               |            | 13.1164  |  |  |  |

- (1) 80% Capital (\$4,433,921) amortized at 8.2500% for 20 years Interest of \$362,411 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.1936
- (2) 20% ROE (\$1,108,480) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8875
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 44,981    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 1/1/2006    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 5,397,720 |  |

| (  | Comparison of Reimbursement under Cost vs. FRVS  |   |                            |                               |  |
|--|--|---|----------------------------|-------------------------------|--|
| Components   | Cost   | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 35.3490  | 35.3490   | 2.5817                     | 32.7673                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 76.7079<br>47.1020<br>6.0100<br>0.0000<br>0.0000 | 76.7079<br>47.1020<br>13.1164<br>0.0000<br>0.0000 | 5.6024<br>3.4401<br>0.9580 | 71.1055<br>43.6619<br>12.1584 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |   |                            | \$17.1868<br>\$8.6851         |  |
| Totals   | 165.1689   | 172.2753  | 12.5822                    | 185.5650                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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## Florida Agency For Health Care Administration

222.02

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Parklands Rehabilitation and Nursing Center

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

| Provider Information           | Cost Report (CR)           | Patient Days                    | Ratings Days               |
|--------------------------------|----------------------------|---------------------------------|----------------------------|
| 1000 S.W. 16th Avenue          | 04/01/2010-03/31/2011      | Number of Beds: 120             | Superior: 0                |
| Gainesville FL 32601           | Days In CR 365             | Maximum: <b>43,80</b>           | Standard: 184              |
| County: Alachua[1]             | First Used: <b>2011/07</b> | Max Annualized: 43,80           | Conditional: 0             |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>  | Total Patient: 42,03            | 8 Total: 184               |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 6,62                  | 7 Inflation                |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: 30,45                 | FY Index: 1.22587622       |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 72.434469                       | Semester Index: 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 95.977179                       |                            |
| Open Date: 7/1/1980            | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> 9 |                            |
| Acquired Date: <b>7/1/1980</b> | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> 9 | O DC FY Index: 1.17650000  |
| Entered Medicaid 7/1/1980      | Low Occupancy Adjustr      | nent Factor: <b>121.00850</b> 9 | DC Sem Index: 1.17030000   |
| Med # Active Date: 10/1/2006   | Weighted Low Occ Adju      | stment Factor: <b>100.00000</b> | 6                          |
| Previous Med # <b>267821</b>   |                            |                                 | 1,01,01,00                 |
|                                |                            |                                 | PS Target: 1.02315072      |

|       |  | -         | Rate Calculations |           |          |     |           |
|-------|--|-----------|-------------------|-----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct            | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost   | 1,357,069 | 3,167,013         | 1,696,864 | 868,130  | 0   | 7,089,076 |
| 1a    | Audit Adjustments  |           |                   |           |          |     |           |
| 2     | Cost Per Diem  | 44.5671   | 104.0070          | 55.7262   | 28.5100  |     | 232.8103  |
| 3     | Cost Per Diem Inflated   | 45.8392   | 105.8635          | 57.3169   |          |     |           |
| 4     | Low Occupancy Adjustment   |           |                   |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 45.8392   | 105.8635          | 57.3169   | 28.5100  |     | 237.5296  |
| 5a    | Interim Adjustment   |           |                   |           |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |                   |           |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 49.4330   |                   | 59.4144   |          |     |           |
| 7     | Provider Target Rate   | 50.5774   |                   | 60.7899   |          |     |           |
| 7a    | Interim Adjustment   |           |                   |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |                   |           |          |     |           |
| 8     | Cost Based Class Ceilings  | 47.7573   | 95.2206           | 58.5089   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 45.2463   |                   | 53.4956   |          |     |           |
| 10    | Target Rate Class Ceiling  | 45.9795   |                   | 54.3625   |          |     |           |
| 10a   | New Provider Target Limitation   |           |                   |           |          |     |           |
| 10b   | Base for line 10a  |           |                   |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 45.8392   | 95.2206           | 54.3625   | 13.6500  |     | 209.0723  |
| 12/13 | Medicaid Adjustment Rate   |           | 2.4033            | 1.3720    |          |     |           |
| 14    | Prospective Per Diem 11  | 45.8392   | 97.6239           | 55.7345   | 13.6500  |     | 212.8476  |
| 15    | Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                   |           |          |     |           |





222.02

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Parklands Rehabilitation and Nursing Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 9/1/1987  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1980/07   |
| Indexed Asset Value    | 3,265,792 |
| FRVS Base Asset:       | 1,756,442 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.026770  |
|                        |           |

| Mortgage In:         | formation   |          |  |  |  |
|----------------------|-------------|----------|--|--|--|
| Amount: 5,850,000.00 |             |          |  |  |  |
| Type:                | Variable [3 | l        |  |  |  |
| < 60% of Base:       | False       |          |  |  |  |
| Interest Rate:       | 8.7500      | <b>%</b> |  |  |  |
| Chase Rate:          | 8.2500      | <b>%</b> |  |  |  |
| Amortization Rate:   | 8.7500      | <b>%</b> |  |  |  |
| Interest Only:       | False       |          |  |  |  |
| Yearly Payment:      | 277,0       | 58       |  |  |  |
|                      |             |          |  |  |  |

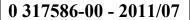
| Calculati       | on of FRVS Per     | Diem Diem |
|-----------------|--------------------|-----------|
|                 | Total Amount       | Per Diem  |
| 80% Capital(1): | 2,612,634          | 7.0284    |
| 20% ROE(2):     | 653,158            | 0.4436    |
| Insurance Cost( | 3): <b>108,834</b> | 2.5889    |
| Taxes Cost(3):  | 61,885             | 1.4721    |
| Home Office(3)  | : 13,683           | 0.3255    |
| Replacement(38  | <b>23,468</b>      | 0.0000    |
| Total FRVS PI   | D:                 | 11.8585   |

- (1) 80% Capital (\$2,612,634) amortized at 8.7500% for 20 years Principal & Interest of \$277,058 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.0284
- (2) 20% ROE (\$653,158) times the ROE factor (0.026770) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4436
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Ì | Per Bed Standard Det | ermination | Used Per Bed Standard:          | 28,500    | - |
|---|----------------------|------------|---------------------------------|-----------|---|
|   | Comparison Date:     | 10/1/1985  | Current RS PBS:                 | 49,593    |   |
|   | Comparison Bed       | 120        | <b>Effective PBS Limitation</b> | 3,420,000 |   |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |
|--|---|---|----------------------------|-----------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |
| Operating  | 45.8392   | 45.8392   | 3.3479                     | 42.4913                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 97.6239<br>55.7345<br>13.6500<br>0.0000<br>0.0000 | 97.6239<br>55.7345<br>11.8585<br>0.0000<br>0.0000 | 7.1300<br>4.0706<br>0.8661 | 90.4939<br>51.6639<br>10.9924     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 212.8476  | 211.0561  | 15.4146                    | \$17.6979<br>\$8.6851<br>222.0245 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



218.63

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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]

| Type of Ownership. I Tivate For pro | nt [1] CHOW Status Daseu ( | n this Cost Repor | t. 140 Change 1 |                 |            |
|-------------------------------------|----------------------------|-------------------|-----------------|-----------------|------------|
| Provider Information                | Cost Report (CR)           | Patient 1         | Days            | Ratings         | Days       |
| 300 N.W. 1st Ave.                   | 04/01/2010-03/31/2011      | Number of Beds:   | 180             | Superior:       | 0          |
| Williston FL 32696                  | Days In CR 365             | Maximum:          | 65,700          | Standard:       | 184        |
| County: Levy[38]                    | First Used: <b>2011/07</b> | Max Annualized:   | 65,700          | Conditional:    | 0          |
| Region: North [1] Area: 3           | Last Used: <b>2011/07</b>  | Total Patient:    | 41,970          | Total:          | 184        |
| Control Private For profit [1]      | Unaudited [3]              | Medicare:         | 6,204           | Inflati         | on         |
| Current Class North Large [2]       | Initial CR? False          | Medicaid:         | 30,620          | FY Index:       | 1.22587622 |
| Class at 1/94: North Large [2]      | Medicaid Utilization       |                   | 72.95687%       | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]        | Occupancy:                 |                   | 63.88128%       | Cost:           | 1.02854430 |
| Open Date: 1/1/1981                 | Statewide Low Occupan      | cy Threshold:     | 79.31440%       | Target:         | 1.01620550 |
| Acquired Date: 1/1/1981             | Medicaid Low Occupand      | cy Threshold:     | 41.94060%       | DC FY Index:    | 1.17650000 |
| Entered Medicaid 7/1/1982           | Low Occupancy Adjustr      | nent Factor:      | 80.54184%       | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 10/1/2006        | Weighted Low Occ Adju      | ustment Factor:   | 100.00000%      | DC Inflation:   | 1.01784955 |
| Previous Med # <b>267830</b>        |                            |                   |                 |                 |            |
|                                     |                            |                   |                 | PS Target:      | 1.02315072 |

| Rate Calculations |   |           |           |           |          |     |           |
|-------------------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item              | Description   | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1                 | Total Cost  | 1,261,553 | 3,209,267 | 1,689,207 | 828,271  | 0   | 6,988,298 |
| 1a                | Audit Adjustments   |           |           |           |          |     |           |
| 2                 | Cost Per Diem   | 41.2003   | 104.8095  | 55.1668   | 27.0500  |     | 228.2266  |
| 3                 | Cost Per Diem Inflated  | 42.3763   | 106.6803  | 56.7415   |          |     |           |
| 4                 | Low Occupancy Adjustment  |           |           |           |          |     |           |
| 5                 | Occupancy Adjusted/Inflated Per Diem  | 42.3763   | 106.6803  | 56.7415   | 27.0500  |     | 232.8481  |
| 5a                | Interim Adjustment  |           |           |           |          |     |           |
| 5b                | Interim Adjusted Per Diem   |           |           |           |          |     |           |
| 6                 | Prior Semester: Provider Target Base  | 47.9523   |           | 59.4268   |          |     |           |
| 7                 | Provider Target Rate  | 49.0624   |           | 60.8026   |          |     |           |
| 7a                | Interim Adjustment  |           |           |           |          |     |           |
| 7b                | Interim Adjusted Provider Target Rate   |           |           |           |          |     |           |
| 8                 | Cost Based Class Ceilings   | 47.7573   | 95.2206   | 58.5089   | 13.6500  |     |           |
| 9                 | Prior Semester: Class Ceiling Target Base   | 45.2463   |           | 53.4956   |          |     |           |
| 10                | Target Rate Class Ceiling   | 45.9795   |           | 54.3625   |          |     |           |
| 10a               | New Provider Target Limitation  |           |           |           |          |     |           |
| 10b               | Base for line 10a   |           |           |           |          |     |           |
| 11                | Lesser of 5,7,8,10, 10a   | 42.3763   | 95.2206   | 54.3625   | 13.6500  |     | 205.6094  |
| 12/13             | Medicaid Adjustment Rate  |           | 2.4592    | 1.4040    |          |     |           |
| 14                | Prospective Per Diem 11   | 42.3763   | 97.6798   | 55.7665   | 13.6500  |     | 209.4726  |
| 15                | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





218.63

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Williston Rehabilitation and Nursing Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/2006 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1981/01   |
| Indexed Asset Value  | 4,174,660 |
| FRVS Base Asset:     | 2,398,792 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.026770  |
|                      |           |

| Mortgage In                 | Mortgage Information |  |  |  |  |
|-----------------------------|----------------------|--|--|--|--|
| Amount: <b>5,600,000.00</b> |                      |  |  |  |  |
| Type:                       | Variable [3]         |  |  |  |  |
| < 60% of Base:              | False                |  |  |  |  |
| Interest Rate:              | 8.7500 %             |  |  |  |  |
| Chase Rate:                 | 8.2500 %             |  |  |  |  |
| Amortization Rate:          | 8.7500 %             |  |  |  |  |
| Interest Only:              | False                |  |  |  |  |
| Yearly Payment:             | 354,162              |  |  |  |  |
| ·                           |                      |  |  |  |  |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |  |
|-----------------|------------------------------|----------|--|--|--|
|                 | Total Amount                 | Per Diem |  |  |  |
| 80% Capital(1): | 3,339,728                    | 5.9895   |  |  |  |
| 20% ROE(2):     | 834,932                      | 0.3780   |  |  |  |
| Insurance Cost( | (3): <b>110,286</b>          | 2.6277   |  |  |  |
| Taxes Cost(3):  | 84,995                       | 2.0251   |  |  |  |
| Home Office(3)  | 13,661                       | 0.3255   |  |  |  |
| Replacement(38  | <b>%</b> 4): <b>14,711</b>   | 0.0000   |  |  |  |
| Total FRVS P    | D:                           | 11.3458  |  |  |  |

- (1) 80% Capital (\$3,339,728) amortized at 8.7500% for 20 years Principal & Interest of \$354,162 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$5.9895
- (2) 20% ROE (\$834,932) times the ROE factor (0.026770) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.3780
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 22,673    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1980    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 180         | Effective PBS Limitation | 4,081,140 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





198.76

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 Day         | ys       | Ratings         | Days       |
|--------------------------------|---|---------------------|----------|-----------------|------------|
| 3611 Transmitter Road          | 07/01/2009-06/30/2010                   | Number of Beds:     | 120      | Superior:       | 0          |
| Panama City FL 32404           | Days In CR 365                          | Maximum:            | 43,800   | Standard:       | 184        |
| County: Bay[3]                 | First Used: <b>2011/07</b>              | Max Annualized:     | 43,800   | Conditional:    | 0          |
| Region: North [1] Area: 2      | Last Used: <b>2011/07</b>               | Total Patient:      | 42,091   | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]                           | Medicare:           | 8,451    | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False                       | Medicaid:           | 19,516   | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2] | Medicaid Utilization                    | 40                  | 6.36621% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                              | 90                  | 6.09817% | Cost:           | 1.04491168 |
| Open Date: 11/4/1997           | Statewide Low Occupan                   | cy Threshold: 79    | 9.31440% | Target:         | 1.01620550 |
| Acquired Date: 11/4/1997       | Medicaid Low Occupan                    | cy Threshold: 41    | 1.94060% | DC FY Index:    | 1.16650000 |
| Entered Medicaid 11/4/1997     | Low Occupancy Adjustment Factor: 121.10 |                     | 1.16107% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2007    | Weighted Low Occ Adju                   | ustment Factor: 100 | 0.00000% | DC Inflation:   | 1.02657523 |
| Previous Med # <b>266841</b>   |   |                     |          |                 |            |
|                                |   |                     |          | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 953,928          | 1,455,396           | 944,614             | 315,183  | 0   | 3,669,121 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 48.8793          | 74.5745             | 48.4020             | 16.1500  |     | 188.0058  |
| 3     | Cost Per Diem Inflated                    | 51.0746          | 76.5563             | 50.5758             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 51.0746          | 76.5563             | 50.5758             | 16.1500  |     | 194.3567  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 52.5251          |                     | 55.3393             |          |     |           |
| 7     | Provider Target Rate                      | 53.7411          |                     | 56.6204             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 45.9795          | 76.5563             | 50.5758             | 13.6500  |     | 186.7616  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 45.9795          | 76.5563             | 50.5758             | 13.6500  |     | 186.7616  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





198.76

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Community Health and Rehab Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 11/4/1997 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1997/07   |
| Indexed Asset Value  | 5,380,507 |
| FRVS Base Asset:     | 4,444,920 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage Information |              |            |  |  |
|----------------------|--------------|------------|--|--|
| Amount: 6,320,000.00 |              |            |  |  |
| Type:                | Variable [3] |            |  |  |
| < 60% of Base:       | False        | -          |  |  |
| Interest Rate:       | 7.4600       | <b>%</b>   |  |  |
| Chase Rate:          | 7.7500       | <b>%</b>   |  |  |
| Amortization Rate:   | 7.4600       | <b>%</b>   |  |  |
| Interest Only:       | False        |            |  |  |
| Yearly Payment:      | 414,8        | <b>350</b> |  |  |
|                      |              |            |  |  |

| Calculation of FRVS Per Diem |            |          |  |  |
|------------------------------|------------|----------|--|--|
| Tot                          | tal Amount | Per Diem |  |  |
| 80% Capital(1):              | 4,304,406  | 10.5238  |  |  |
| 20% ROE(2):                  | 1,076,101  | 0.8615   |  |  |
| Insurance Cost(3):           | 62,198     | 1.4777   |  |  |
| Taxes Cost(3):               | 40,315     | 0.9578   |  |  |
| Home Office(3):              | 0          | 0.0000   |  |  |
| Replacement(3&4):            | : 0        | 0.0000   |  |  |
| Total FRVS PD:               |            | 13.8208  |  |  |

- (1) 80% Capital (\$4,304,406) amortized at 7.4600% for 20 years Principal & Interest of \$414,850 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.5238
- (2) 20% ROE (\$1,076,101) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8615
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| ſ | Per Bed Standard Det | ermination | Used Per Bed Standard:   | 37,041    |  |
|---|----------------------|------------|--------------------------|-----------|--|
|   | Comparison Date:     | 1/1/1997   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed       | 120        | Effective PBS Limitation | 4,444,920 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |
|--|---|---|----------------------------|-----------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |
| Operating  | 45.9795   | 45.9795   | 3.3581                     | 42.6214                           |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 76.5563<br>50.5758<br>13.6500<br>0.0000<br>0.0000 | 76.5563<br>50.5758<br>13.8208<br>0.0000<br>0.0000 | 5.5913<br>3.6938<br>1.0094 | 70.9650<br>46.8820<br>12.8114     |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 186.7616  | 186.9324  | 13.6526                    | \$16.7916<br>\$8.6851<br>198.7565 |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





194.91

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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                |
|--------------------------------|----------------------------|-----------------------------------|-----------------------------|
| 7173 Cypress Drive Southwest   | 07/01/2009-06/30/2010      | Number of Beds: 120               | Superior: 0                 |
| Fort Myers FL 33907            | Days In CR 365             | Maximum: <b>43,800</b>            | Standard: 184               |
| County: Lee[36]                | First Used: <b>2011/01</b> | Max Annualized: 43,800            | Conditional: 0              |
| Region: South[2] Area: 8       | Last Used: <b>2011/07</b>  | Total Patient: 42,300             | Total: <b>184</b>           |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>6,802</b>            | Inflation                   |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: <b>30,702</b>           | FY Index: <b>1.20667423</b> |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 72.58156%                         | Semester Index: 1.26086800  |
| Operating Ex > 18 months [1]   | Occupancy:                 | 96.57534%                         | Cost: 1.04491168            |
| Open Date: 1/1/1983            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target: 1.01620550          |
| Acquired Date: 1/1/1983        | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index: 1.16650000     |
| Entered Medicaid 1/1/1983      | Low Occupancy Adjustr      | ment Factor: <b>121.76268%</b>    | DC Sem Index: 1.19750000    |
| Med # Active Date: 1/15/2007   | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation: 1.02657523    |
| Previous Med # <b>252131</b>   |                            |                                   | 100200.020                  |
|                                |                            |                                   | PS Target: 1.02315072       |

|       |   | R                | Rate Calculations   |                      |          |     |           |
|-------|---|------------------|---------------------|----------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect             | Property | ROE | Totals    |
| 1     | Total Cost                                | 978,234          | 2,471,453           | 1,422,813            | 516,408  | 0   | 5,388,908 |
| 1a    | Audit Adjustments                         |                  |                     |                      |          |     |           |
| 2     | Cost Per Diem                             | 31.8622          | 80.4981             | 46.3427              | 16.8200  |     | 175.5230  |
| 3     | Cost Per Diem Inflated                    | 33.2932          | 82.6374             | 48.4240              |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                      |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 33.2932          | 82.6374             | 48.4240              | 16.8200  |     | 181.1746  |
| 5a    | Interim Adjustment                        |                  |                     |                      |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                      |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 40.1320          |                     | 54.2755              |          |     |           |
| 7     | Provider Target Rate                      | 41.0611          |                     | 55.5320              |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                      |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                      |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999              | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989              |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210              |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                      |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                      |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 33.2932          | 82.6374             | 48.4240              | 13.6500  |     | 178.0046  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.0993              | 1.2302               |          |     |           |
| 14    | Prospective Per Diem 11                   | 33.2932          | 84.7367             | 49.6542              | 13.6500  |     | 181.3341  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/2 | 1/2002   |     |           |





194.91

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Citrus Gardens of Fort Myers**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 1/1/1987  |
|------------------------|-----------|
| Year of Phase-In/ Full | <b>:</b>  |
| RS to Start Calcs:     | 1983/01   |
| Indexed Asset Value    | 4,901,414 |
| FRVS Base Asset:       | 2,886,169 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031560  |
|                        |           |

| Mortgage Information |              |   |  |  |  |
|----------------------|--------------|---|--|--|--|
| Amount:              | 2,960,000.00 | ) |  |  |  |
| Type:                | Variable [3] |   |  |  |  |
| < 60% of Base:       | False        |   |  |  |  |
| Interest Rate:       | 7.7500 %     | D |  |  |  |
| Chase Rate:          | 8.7500 %     | D |  |  |  |
| Amortization Rate:   | 7.7500 %     | D |  |  |  |
| Interest Only:       | False        |   |  |  |  |
| Yearly Payment:      | 386,286      |   |  |  |  |
|                      |              |   |  |  |  |

| Calculation of FRVS Per Diem |                  |          |  |  |  |
|------------------------------|------------------|----------|--|--|--|
| To                           | otal Amount      | Per Diem |  |  |  |
| 80% Capital(1):              | 3,921,131        | 9.7992   |  |  |  |
| 20% ROE(2):                  | 980,283          | 0.7848   |  |  |  |
| Insurance Cost(3):           | 76,062           | 1.7982   |  |  |  |
| Taxes Cost(3):               | 51,690           | 1.2220   |  |  |  |
| Home Office(3):              | 24,775           | 0.5857   |  |  |  |
| Replacement(3&4)             | ): <b>21,561</b> | 0.0000   |  |  |  |
| Total FRVS PD:               |                  | 14.1899  |  |  |  |

- (1) 80% Capital (\$3,921,131) amortized at 7.7500% for 20 years Principal & Interest of \$386,286 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.7992
- (2) 20% ROE (\$980,283) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7848
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components   | ents Cost FRVS MTA* Final Component               |   |                            |                               |  |  |  |
| Operating  | 33.2932   | 33.2932   | 2.4316                     | 30.8616                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 84.7367<br>49.6542<br>13.6500<br>0.0000<br>0.0000 | 84.7367<br>49.6542<br>14.1899<br>0.0000<br>0.0000 | 6.1888<br>3.6265<br>1.0364 | 78.5479<br>46.0277<br>13.1535 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 101 2241  | 101 0740  | 12.2022                    | \$17.6315<br>\$8.6851         |  |  |  |
| Totals   | 181.3341  | 181.8740  | 13.2833                    | 194.9073                      |  |  |  |

| *Medicaid | Trend | Ad | justment | : |
|-----------|-------|----|----------|---|
|-----------|-------|----|----------|---|





230.63

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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]

| Type of Ownership. I fivate For pro | iii [1] CiiOw Status Daseu ( | on this Cost Report. IN | o Change 1 |                 |            |
|-------------------------------------|------------------------------|-------------------------|------------|-----------------|------------|
| Provider Information                | Cost Report (CR)             | Patient Days            | S          | Ratings         | Days       |
| 2701 North Course Drive             | 07/01/2009-06/30/2010        | Number of Beds:         | 60         | Superior:       | 0          |
| Pompano Beach FL 33069              | Days In CR 365               | Maximum:                | 21,900     | Standard:       | 184        |
| County: Broward[6]                  | First Used: <b>2011/01</b>   | Max Annualized:         | 21,900     | Conditional:    | 0          |
| Region: South[2] Area: 10           | Last Used: <b>2011/07</b>    | Total Patient:          | 19,166     | Total:          | 184        |
| Control Private For profit [1]      | Unaudited [3]                | Medicare:               | 7,724      | Inflati         | on         |
| Current Class South Small [3]       | Initial CR? False            | Medicaid:               | 9,455      | FY Index:       | 1.20667423 |
| Class at 1/94: South Small [3]      | Medicaid Utilization         | 49                      | .33215%    | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]        | Occupancy:                   | 87                      | .51598%    | Cost:           | 1.04491168 |
| Open Date: 4/1/1988                 | Statewide Low Occupan        | cy Threshold: <b>79</b> | .31440%    | Target:         | 1.01620550 |
| Acquired Date: 4/28/1994            | Medicaid Low Occupand        | cy Threshold: 41        | .94060%    | DC FY Index:    | 1.16650000 |
| Entered Medicaid 4/28/1994          | Low Occupancy Adjustr        | ment Factor: 110        | .34060%    | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 9/1/2006         | Weighted Low Occ Adju        | ustment Factor: 100     | .00000%    | DC Inflation:   | 1.02657523 |
| Previous Med # <b>211761</b>        |                              |                         |            |                 |            |
|                                     |                              |                         |            | PS Target:      | 1.02315072 |

|       | Rate Calculations  |           |          |          |          |     |           |
|-------|--|-----------|----------|----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct   | InDirect | Property | ROE | Totals    |
| 1     | Total Cost   | 465,434   | 821,208  | 936,309  | 430,392  | 0   | 2,653,343 |
| 1a    | Audit Adjustments  |           |          |          |          |     |           |
| 2     | Cost Per Diem  | 49.2262   | 86.8544  | 99.0279  | 45.5200  |     | 280.6285  |
| 3     | Cost Per Diem Inflated   | 51.4370   | 89.1626  | 103.4754 |          |     |           |
| 4     | Low Occupancy Adjustment   |           |          |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 51.4370   | 89.1626  | 103.4754 | 45.5200  |     | 289.5950  |
| 5a    | Interim Adjustment   |           |          |          |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |          |          |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 55.2248   |          | 87.3916  |          |     |           |
| 7     | Provider Target Rate   | 56.5033   |          | 89.4148  |          |     |           |
| 7a    | Interim Adjustment   |           |          |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |          |          |          |     |           |
| 8     | Cost Based Class Ceilings  | 59.2863   | 102.7706 | 78.6955  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 60.7984   |          | 70.2905  |          |     |           |
| 10    | Target Rate Class Ceiling  | 61.7837   |          | 71.4296  |          |     |           |
| 10a   | New Provider Target Limitation   |           |          |          |          |     |           |
| 10b   | Base for line 10a  |           |          |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 51.4370   | 89.1626  | 71.4296  | 13.6500  |     | 225.6792  |
| 12/13 | Medicaid Adjustment Rate   |           |          |          |          |     |           |
| 14    | Prospective Per Diem 11  | 51.4370   | 89.1626  | 71.4296  | 13.6500  |     | 225.6792  |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |          |          |          |     |           |





230.63

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **The Court at Palm-Aire**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 4/28/1994 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1994/01   |
| Indexed Asset Value   | 2,126,973 |
| FRVS Base Asset:      | 1,765,380 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information |          |          |  |  |  |  |
|----------------------|----------|----------|--|--|--|--|
| Amount:              |          | 0.00     |  |  |  |  |
| Type:                | None [1] |          |  |  |  |  |
| < 60% of Base:       | True     |          |  |  |  |  |
| Interest Rate:       | 8.2500   | <b>%</b> |  |  |  |  |
| Chase Rate:          | 8.2500   | <b>%</b> |  |  |  |  |
| Amortization Rate:   | 8.2500   | <b>%</b> |  |  |  |  |
| Interest Only:       | True     |          |  |  |  |  |
| Yearly Payment:      | 139      | ,080,    |  |  |  |  |

| Calculation of FRVS Per Diem |             |          |  |  |
|------------------------------|-------------|----------|--|--|
| То                           | tal Amount  | Per Diem |  |  |
| 80% Capital(1):              | 1,701,578   | 7.0563   |  |  |
| 20% ROE(2):                  | 425,395     | 0.6812   |  |  |
| Insurance Cost(3):           | 16,231      | 0.8469   |  |  |
| Taxes Cost(3):               | 90,398      | 4.7166   |  |  |
| Home Office(3):              | 10,888      | 0.5681   |  |  |
| Replacement(3&4)             | : 1,200,040 | 0.0000   |  |  |
| Total FRVS PD:               |             | 13.8691  |  |  |

- (1) 80% Capital (\$1,701,578) amortized at 8.2500% for 20 years Interest of \$139,080 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$7.0563
- (2) 20% ROE (\$425,395) times the ROE factor (0.031560) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.6812
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| ſ | Per Bed Standard Det | ermination | Used Per Bed Standard:   | 29,423    |  |
|---|----------------------|------------|--------------------------|-----------|--|
|   | Comparison Date:     | 7/1/1987   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed       | 60         | Effective PBS Limitation | 1,765,380 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |
|--|---|---|----------------------------|-------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |
| Operating  | 51.4370   | 51.4370   | 3.7567                     | 47.6803                       |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 89.1626<br>71.4296<br>13.6500<br>0.0000<br>0.0000 | 89.1626<br>71.4296<br>13.8691<br>0.0000<br>0.0000 | 6.5120<br>5.2169<br>1.0129 | 82.6506<br>66.2127<br>12.8562 |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 225 (702  | 225 9092  | 17, 4007                   | \$12.5429<br>\$8.6851         |
| Totals   | 225.6792  | 225.8983  | 16.4985                    | 230.6278                      |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





243.90

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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 D         | Days      | Ratings         | Days       |
|---------------------------------------|----------------------------|-------------------|-----------|-----------------|------------|
| 5111 Palmer Ranch Parkway             | 07/01/2009-06/30/2010      | Number of Beds:   | 60        | Superior:       | 0          |
| Sarasota Fl 34238                     | Days In CR 365             | Maximum:          | 21,900    | Standard:       | 184        |
| County: Sarasota[58]                  | First Used: <b>2011/01</b> | Max Annualized:   | 21,900    | Conditional:    | 0          |
| Region: South[2] Area: 8              | Last Used: <b>2011/07</b>  | Total Patient:    | 19,766    | Total:          | 184        |
| Control Private For profit [1]        | Unaudited [3]              | Medicare:         | 5,742     | Inflat          | ion        |
| Current Class South Small [3]         | Initial CR? False          | Medicaid:         | 6,688     | FY Index:       | 1.20667423 |
| Class at 1/94: <b>South Small [3]</b> | Medicaid Utilization       |                   | 33.83588% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]          | Occupancy:                 |                   | 90.25571% | Cost:           | 1.04491168 |
| Open Date: 7/1/1999                   | Statewide Low Occupan      | cy Threshold:     | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 9/28/1999              | Medicaid Low Occupand      | cy Threshold:     | 41.94060% | DC FY Index:    | 1.16650000 |
| Entered Medicaid 6/1/2000             | Low Occupancy Adjustr      | ment Factor: 1    | 13.79485% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/1/2006          | Weighted Low Occ Adju      | ustment Factor: 1 | 00.00000% | DC Inflation:   | 1.02657523 |
| Previous Med # <b>269328</b>          |                            |                   |           |                 |            |
|                                       |                            |                   |           | PS Target:      | 1.02315072 |

|       | Rate Calculations   |           |          |          |          |     |           |
|-------|---|-----------|----------|----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct   | InDirect | Property | ROE | Totals    |
| 1     | Total Cost  | 328,590   | 723,272  | 475,035  | 153,222  | 0   | 1,680,119 |
| 1a    | Audit Adjustments   |           |          |          |          |     |           |
| 2     | Cost Per Diem   | 49.1313   | 108.1447 | 71.0280  | 22.9100  |     | 251.2140  |
| 3     | Cost Per Diem Inflated  | 51.3379   | 111.0187 | 74.2180  |          |     |           |
| 4     | Low Occupancy Adjustment  |           |          |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 51.3379   | 111.0187 | 74.2180  | 22.9100  |     | 259.4846  |
| 5a    | Interim Adjustment  |           |          |          |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |          |          |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 50.0232   |          | 68.6522  |          |     |           |
| 7     | Provider Target Rate  | 51.1813   |          | 70.2415  |          |     |           |
| 7a    | Interim Adjustment  |           |          |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |          |          |          |     |           |
| 8     | Cost Based Class Ceilings   | 59.2863   | 102.7706 | 78.6955  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 60.7984   |          | 70.2905  |          |     |           |
| 10    | Target Rate Class Ceiling   | 61.7837   |          | 71.4296  |          |     |           |
| 10a   | New Provider Target Limitation  |           |          |          |          |     |           |
| 10b   | Base for line 10a   |           |          |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 51.1813   | 102.7706 | 70.2415  | 13.6500  |     | 237.8434  |
| 12/13 | Medicaid Adjustment Rate  |           |          |          |          |     |           |
| 14    | Prospective Per Diem 11   | 51.1813   | 102.7706 | 70.2415  | 13.6500  |     | 237.8434  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |          |          |          |     |           |





243.90

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Palmer Ranch Healthcare and Rehabilitation

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 6/1/2000  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1999/07   |
| Indexed Asset Value   | 2,563,393 |
| FRVS Base Asset:      | 0         |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information        |              |          |  |  |
|-----------------------------|--------------|----------|--|--|
| Amount: <b>4,596,680.00</b> |              |          |  |  |
| Type:                       | Variable [3] |          |  |  |
| < 60% of Base:              | False        |          |  |  |
| Interest Rate:              | 8.2500       | <b>%</b> |  |  |
| Chase Rate:                 | 8.2500       | <b>%</b> |  |  |
| Amortization Rate:          | 8.2500       | <b>%</b> |  |  |
| Interest Only:              | False        |          |  |  |
| Yearly Payment:             | 209,681      |          |  |  |

| Calculati       | on of FRVS Per   | Diem Diem |
|-----------------|------------------|-----------|
|                 | Total Amount     | Per Diem  |
| 80% Capital(1): | 2,050,714        | 10.6383   |
| 20% ROE(2):     | 512,679          | 0.8209    |
| Insurance Cost( | 3): <b>9,735</b> | 0.4925    |
| Taxes Cost(3):  | 30,133           | 1.5245    |
| Home Office(3)  | : 0              | 0.0000    |
| Replacement(38  | <b>24.426</b>    | 0.0000    |
| Total FRVS PI   | D:               | 13.4762   |

- (1) 80% Capital (\$2,050,714) amortized at 8.2500% for 20 years Principal & Interest of \$209,681 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$10.6383
- (2) 20% ROE (\$512,679) times the ROE factor (0.031560) divided by annual available days (21,900) 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 De | termination | Used Per Bed Standard:   | 38,846    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 1/1/1999    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 60          | Effective PBS Limitation | 2,330,760 |  |

| Comparison of Reimbursement under Cost vs. FRVS    |   |   |   |   |
|--|---|---|---|---|
| Cost   | FRVS  | MTA*  | Final Component   |   |
| 51.1813  | 51.1813   | 3.7380  | 47.4433   |   |
| 102.7706<br>70.2415<br>13.6500<br>0.0000<br>0.0000 | 102.7706<br>70.2415<br>13.4762<br>0.0000<br>0.0000          | 7.5059<br>5.1301<br>0.9842  | 95.2647<br>65.1114<br>12.4920   |   |
| 227 9424   | 227.6606  | 17.2593   | \$14.9066<br>\$8.6851   |   |
|  | Cost<br>51.1813<br>102.7706<br>70.2415<br>13.6500<br>0.0000 | Cost         FRVS           51.1813         51.1813           102.7706         102.7706           70.2415         70.2415           13.6500         13.4762           0.0000         0.0000           0.0000         0.0000 | Cost         FRVS         MTA*           51.1813         51.1813         3.7380           102.7706         102.7706         7.5059           70.2415         70.2415         5.1301           13.6500         13.4762         0.9842           0.0000         0.0000         0.0000           0.0000         0.0000 | Cost         FRVS         MTA*         Final Component           51.1813         51.1813         3.7380         47.4433           102.7706         70.2415         70.2415         5.1301         65.1114           13.6500         13.4762         0.9842         12.4920           0.0000         0.0000         0.0000         814.9066         \$8.6851 |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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### Florida Agency For Health Care Administration

222.60

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Port Charlotte 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       |
|--------------------------------|----------------------------|-----------------------------------|-----------------|------------|
| 25325 Rampart Blvd             | 01/01/2010-12/31/2010      | Number of Beds: 120               | Superior:       | 0          |
| Port Charlotte FL 33983        | Days In CR 365             | Maximum: 43,800                   | Standard:       | 184        |
| County: Charlotte[8]           | First Used: <b>2011/07</b> | Max Annualized: 43,800            | Conditional:    | 0          |
| Region: South[2] Area: 8       | Last Used: <b>2011/07</b>  | Total Patient: 36,096             | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>10,196</b>           | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: <b>18,584</b>           | FY Index:       | 1.22078676 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 51.48493%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 82.41096%                         | Cost:           | 1.03283230 |
| Open Date: 2/1/1985            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target:         | 1.01620550 |
| Acquired Date: <b>2/1/1985</b> | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index:    | 1.17400000 |
| Entered Medicaid 3/1/1985      | Low Occupancy Adjustn      | nent Factor: 103.90416%           | DC F T Index:   | 1.19750000 |
| Med # Active Date: 10/8/2004   | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:   |            |
| Previous Med # <b>264555</b>   |                            |                                   |                 | 1.02001704 |
|                                |                            |                                   | PS Target:      | 1.02315072 |

|       | Rate Calculations   |           |           |           |          |     |           |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost  | 949,145   | 1,652,333 | 1,103,008 | 301,804  | 0   | 4,006,290 |
| 1a    | Audit Adjustments   |           |           |           |          |     |           |
| 2     | Cost Per Diem   | 51.0732   | 88.9116   | 59.3526   | 16.2400  |     | 215.5774  |
| 3     | Cost Per Diem Inflated  | 52.7501   | 90.6913   | 61.3013   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 52.7501   | 90.6913   | 61.3013   | 16.2400  |     | 220.9827  |
| 5a    | Interim Adjustment  |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 49.9131   |           | 52.9288   |          |     |           |
| 7     | Provider Target Rate  | 51.0686   |           | 54.1541   |          |     |           |
| 7a    | Interim Adjustment  |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings   | 51.5193   | 97.3713   | 64.0999   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 50.3378   |           | 56.8989   |          |     |           |
| 10    | Target Rate Class Ceiling   | 51.1535   |           | 57.8210   |          |     |           |
| 10a   | New Provider Target Limitation  |           |           |           |          |     |           |
| 10b   | Base for line 10a   |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 51.0686   | 90.6913   | 54.1541   | 13.6500  |     | 209.5640  |
| 12/13 | Medicaid Adjustment Rate  |           | 0.1515    | 0.0905    |          |     |           |
| 14    | Prospective Per Diem 11   | 51.0686   | 90.8428   | 54.2446   | 13.6500  |     | 209.8060  |
| 15    | Inflated Usual & Customary Charge  Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





222.60

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Port Charlotte Rehabilitation Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 5/15/1990 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1985/01   |
| Indexed Asset Value  | 5,907,956 |
| FRVS Base Asset:     | 3,157,214 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027600  |
|                      |           |

| Mortgage Int                | Mortgage Information |          |  |  |  |  |
|-----------------------------|----------------------|----------|--|--|--|--|
| Amount: <b>5,300,000.00</b> |                      |          |  |  |  |  |
| Type:                       | Fixed [2]            |          |  |  |  |  |
| < 60% of Base:              | False                |          |  |  |  |  |
| Interest Rate:              | 10.7500              | <b>%</b> |  |  |  |  |
| Chase Rate:                 | 10.0000              | <b>%</b> |  |  |  |  |
| Amortization Rate:          | 10.7500              | <b>%</b> |  |  |  |  |
| Interest Only:              | False                |          |  |  |  |  |
| Yearly Payment:             | 575,8                | 801      |  |  |  |  |
|                             |                      |          |  |  |  |  |

| Calculation      | Calculation of FRVS Per Diem |          |  |  |  |  |
|------------------|------------------------------|----------|--|--|--|--|
|                  | Total Amount                 | Per Diem |  |  |  |  |
| 80% Capital(1):  | 4,726,365                    | 14.6068  |  |  |  |  |
| 20% ROE(2):      | 1,181,591                    | 0.8273   |  |  |  |  |
| Insurance Cost(3 | 3): <b>40,383</b>            | 1.1188   |  |  |  |  |
| Taxes Cost(3):   | 50,216                       | 1.3912   |  |  |  |  |
| Home Office(3):  | 14,575                       | 0.4038   |  |  |  |  |
| Replacement(3&   | (44): <b>47,600</b>          | 0.0000   |  |  |  |  |
| Total FRVS PI    | ):                           | 18.3479  |  |  |  |  |

- (1) 80% Capital (\$4,726,365) amortized at 10.7500% for 20 years Principal & Interest of \$575,801 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$14.6068
- (2) 20% ROE (\$1,181,591) times the ROE factor (0.027600) 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 De | termination | Used Per Bed Standard:          | 28,500    |  |
|---------------------|-------------|---------------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:                 | 49,593    |  |
| Comparison Bed      | 120         | <b>Effective PBS Limitation</b> | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |   |                            |                               |  |  |  |  |  |
| Operating  | 51.0686   | 51.0686   | 3.7298                     | 47.3388                       |  |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 90.8428<br>54.2446<br>13.6500<br>0.0000<br>0.0000 | 90.8428<br>54.2446<br>18.3479<br>0.0000<br>0.0000 | 6.6347<br>3.9618<br>1.3400 | 84.2081<br>50.2828<br>17.0079 |  |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$15.0753<br>\$8.6851         |  |  |  |  |  |
| Totals   | 209.8060  | 214.5039  | 15.6663                    | 222.5980                      |  |  |  |  |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|



199.04

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 Da         | ays       | Ratings         | Days       |
|--------------------------------|----------------------------|--------------------|-----------|-----------------|------------|
| 23013 Westchester Boulevard    | 01/01/2010-12/31/2010      | Number of Beds:    | 120       | Superior:       | 0          |
| Port Charlotte FL 33980        | Days In CR 365             | Maximum:           | 43,800    | Standard:       | 184        |
| County: Charlotte[8]           | First Used: <b>2011/07</b> | Max Annualized:    | 43,800    | Conditional:    | 0          |
| Region: South[2] Area: 8       | Last Used: <b>2011/07</b>  | Total Patient:     | 39,856    | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:          | 10,050    | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid:          | 12,661    | FY Index:       | 1.22078676 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 3                  | 31.76686% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 9                  | 90.99543% | Cost:           | 1.03283230 |
| Open Date: 6/1/1986            | Statewide Low Occupan      | cy Threshold:      | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 6/1/1986        | Medicaid Low Occupand      | cy Threshold:      | 41.94060% | DC FY Index:    | 1.17400000 |
| Entered Medicaid 6/1/1986      | Low Occupancy Adjustr      | ment Factor: 11    | 14.72750% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 7/1/2005    | Weighted Low Occ Adju      | ustment Factor: 10 | 00.00000% | DC Inflation:   | 1.02001704 |
| Previous Med # <b>228974</b>   |                            |                    |           |                 |            |
|                                |                            |                    |           | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |           |           |          |          |     |           |
|-------|---|-----------|-----------|----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct    | InDirect | Property | ROE | Totals    |
| 1     | Total Cost                                | 653,759   | 1,091,554 | 661,441  | 169,657  | 0   | 2,576,411 |
| 1a    | Audit Adjustments                         |           |           |          |          |     |           |
| 2     | Cost Per Diem                             | 51.6357   | 86.2139   | 52.2424  | 13.4000  |     | 203.4920  |
| 3     | Cost Per Diem Inflated                    | 53.3310   | 87.9396   | 53.9576  |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |           |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 53.3310   | 87.9396   | 53.9576  | 13.4000  |     | 208.6282  |
| 5a    | Interim Adjustment                        |           |           |          |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |           |          |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 44.4198   |           | 72.7979  |          |     |           |
| 7     | Provider Target Rate                      | 45.4482   |           | 74.4832  |          |     |           |
| 7a    | Interim Adjustment                        |           |           |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |          |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193   | 97.3713   | 64.0999  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378   |           | 56.8989  |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535   |           | 57.8210  |          |     |           |
| 10a   | New Provider Target Limitation            |           |           |          |          |     |           |
| 10b   | Base for line 10a                         |           |           |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 45.4482   | 87.9396   | 53.9576  | 13.4000  |     | 200.7454  |
| 12/13 | Medicaid Adjustment Rate                  |           |           |          |          |     |           |
| 14    | Prospective Per Diem 11                   | 45.4482   | 87.9396   | 53.9576  | 13.4000  |     | 200.7454  |
| 15    | 11 1 1 0 4 1 1 1 0 7/1/2002               |           |           |          |          |     |           |





199.04

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Harbour Health Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 11/1/2000 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1986/01   |
| Indexed Asset Value  | 4,961,778 |
| FRVS Base Asset:     | 3,420,000 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.027600  |
|                      |           |

| Mortgage Information        |           |          |  |  |  |
|-----------------------------|-----------|----------|--|--|--|
| Amount: <b>4,150,000.00</b> |           |          |  |  |  |
| Type:                       | Fixed [2] |          |  |  |  |
| < 60% of Base:              | False     |          |  |  |  |
| Interest Rate:              | 15.0000   | <b>%</b> |  |  |  |
| Chase Rate:                 | 9.5000    | <b>%</b> |  |  |  |
| Amortization Rate:          | 12.5000   | <b>%</b> |  |  |  |
| Interest Only:              | False     |          |  |  |  |
| Yearly Payment:             | 541,1     | 79       |  |  |  |

| Calculation of FRVS Per Diem |            |          |  |  |  |  |
|------------------------------|------------|----------|--|--|--|--|
| Tot                          | tal Amount | Per Diem |  |  |  |  |
| 80% Capital(1):              | 3,969,422  | 13.7285  |  |  |  |  |
| 20% ROE(2):                  | 992,356    | 0.6948   |  |  |  |  |
| Insurance Cost(3):           | 51,152     | 1.2834   |  |  |  |  |
| Taxes Cost(3):               | 91,698     | 2.3007   |  |  |  |  |
| Home Office(3):              | 0          | 0.0000   |  |  |  |  |
| Replacement(3&4):            | 20,631     | 0.0000   |  |  |  |  |
| Total FRVS PD:               |            | 18.0074  |  |  |  |  |

- (1) 80% Capital (\$3,969,422) amortized at 12.5000% for 20 years Principal & Interest of \$541,179 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.7285
- (2) 20% ROE (\$992,356) times the ROE factor (0.027600) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6948
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |                  | ermination | Used Per Bed Standard:          | 28,500    | - |
|--------------------------------|------------------|------------|---------------------------------|-----------|---|
|                                | Comparison Date: | 10/1/1985  | Current RS PBS:                 | 49,593    |   |
|                                | Comparison Bed   | 120        | <b>Effective PBS Limitation</b> | 3,420,000 |   |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |   |                            |                               |  |  |  |  |
| Operating  | 45.4482   | 45.4482   | 3.3193                     | 42.1289                       |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 87.9396<br>53.9576<br>13.4000<br>0.0000<br>0.0000 | 87.9396<br>53.9576<br>18.0074<br>0.0000<br>0.0000 | 6.4227<br>3.9408<br>1.3152 | 81.5169<br>50.0168<br>16.6922 |  |  |  |  |
| Supplemental Rate Add-on   |   |   |                            | \$8.6851                      |  |  |  |  |
| Totals   | 200.7454  | 205.3528  | 14.9980                    | 199.0399                      |  |  |  |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|





197.24

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Dove Healthcare at Lake Wales**

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

| Provider Information            | Cost Report (CR)           | Patient Days                      | Ratings Days              |     |
|---------------------------------|----------------------------|-----------------------------------|---------------------------|-----|
| 730 North Scenic Highway        | 09/01/2009-08/31/2010      | Number of Beds: 100               | Superior: 0               |     |
| Lake Wales FL 33853             | Days In CR 365             | Maximum: <b>36,500</b>            | Standard: 184             |     |
| County: Polk[53]                | First Used: <b>2011/07</b> | Max Annualized: 36,500            | Conditional: 0            |     |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient: 28,656             | Total: <b>184</b>         |     |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>3,788</b>            | Inflation                 |     |
| Current Class Central Small [5] | Initial CR? False          | Medicaid: 15,230                  | FY Index: <b>1.212203</b> | 353 |
| Class at 1/94: South Small [3]  | Medicaid Utilization       | 53.14768%                         | Semester Index: 1.260868  | 300 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 78.50959%                         | Cost: <b>1.040145</b>     |     |
| Open Date: 8/1/1983             | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target: 1.016205          |     |
| Acquired Date: <b>8/1/1983</b>  | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index: 1.169165     |     |
| Entered Medicaid 8/1/1983       | Low Occupancy Adjustr      | ment Factor: <b>98.98528%</b>     | DC Sem Index: 1.197500    |     |
| Med # Active Date: 1/30/2006    | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation: 1.024235    |     |
| Previous Med # <b>212211</b>    |                            |                                   | 11021200                  |     |
|                                 |                            |                                   | PS Target: 1.023150       | J72 |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 613,769          | 1,204,321           | 684,247             | 374,201  | 0   | 2,876,538 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 40.3000          | 79.0756             | 44.9276             | 24.5700  |     | 188.8732  |
| 3     | Cost Per Diem Inflated                    | 41.9179          | 80.9920             | 46.7312             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 41.9179          | 80.9920             | 46.7312             | 24.5700  |     | 194.2111  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 61.9194          |                     | 72.0392             |          |     |           |
| 7     | Provider Target Rate                      | 63.3529          |                     | 73.7070             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 56.4866          | 97.7236             | 72.5771             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 54.6049          |                     | 64.3815             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 55.4898          |                     | 65.4248             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 41.9179          | 80.9920             | 46.7312             | 13.6500  |     | 183.2911  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.2868              | 0.1655              |          |     |           |
| 14    | Prospective Per Diem 11                   | 41.9179          | 81.2788             | 46.8967             | 13.6500  |     | 183.7434  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





197.24

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Dove Healthcare at Lake Wales**

**FRVS** 

FRVS Status as of this Semester:

On Payback FRV [3]

| Began FRVS:             |           |
|-------------------------|-----------|
| Year of Phase-In/ Full: |           |
| RS to Start Calcs:      | 1983/07   |
| Indexed Asset Value     | 4,221,058 |
| FRVS Base Asset:        | 1,301,586 |
| Occup Adj Factor:       | 0.9000    |
| ROE Factor              | 0.030420  |
|                         |           |

| Mortgage Information        |        |          |  |  |
|-----------------------------|--------|----------|--|--|
| Amount: <b>2,000,000.00</b> |        |          |  |  |
| Type: Fixed [2]             |        |          |  |  |
| < 60% of Base:              | False  |          |  |  |
| Interest Rate:              | 9.1300 | <b>%</b> |  |  |
| Chase Rate:                 | 8.2500 | <b>%</b> |  |  |
| Amortization Rate:          | 9.1300 | <b>%</b> |  |  |
| Interest Only:              | False  |          |  |  |
| Yearly Payment: 367,98      |        | 983      |  |  |

| Calculation of FRVS Per Diem |             |          |  |  |  |
|------------------------------|-------------|----------|--|--|--|
| Te                           | otal Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 3,376,846   | 11.2019  |  |  |  |
| 20% ROE(2):                  | 844,212     | 0.7818   |  |  |  |
| Insurance Cost(3):           | 42,281      | 1.4755   |  |  |  |
| Taxes Cost(3):               | 37,725      | 1.3165   |  |  |  |
| Home Office(3):              | 18,682      | 0.6519   |  |  |  |
| Replacement(3&4              | •): 0       | 0.0000   |  |  |  |
| Total FRVS PD:               |             | 15.4276  |  |  |  |

- (1) 80% Capital (\$3,376,846) amortized at 9.1300% for 20 years Principal & Interest of \$367,983 divided by annual available days (36,500) divided by Occup. Adj. (0.9000) = \$11.2019
- (2) 20% ROE (\$844,212) times the ROE factor (0.030420) divided by annual available days (36,500) divided by Occup. Adj. (0.9000) = \$0.7818
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 100        | Effective PBS Limitation | 2,850,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |   |                            |                               |  |  |  |  |
| Operating  | 41.9179   | 41.9179   | 3.0615                     | 38.8564                       |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 81.2788<br>46.8967<br>13.6500<br>0.0000<br>0.0000 | 81.2788<br>46.8967<br>15.4276<br>0.0000<br>0.0000 | 5.9362<br>3.4251<br>0.9969 | 75.3426<br>43.4716<br>12.6531 |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.2327<br>\$8.6851         |  |  |  |  |
| Totals   | 183.7434  | 185.5210  | 13.4197                    | 197.2415                      |  |  |  |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|





198.62

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Atrium 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 Da        | ıys      | Ratings         | Days       |
|--------------------------------|----------------------------|-------------------|----------|-----------------|------------|
| 9960 Regency Square Bouleva    | 01/01/2009-12/31/2009      | Number of Beds:   | 84       | Superior:       | 0          |
| Jacksonville FL 32225          | Days In CR 365             | Maximum:          | 30,660   | Standard:       | 184        |
| County: Duval[16]              | First Used: <b>2011/07</b> | Max Annualized:   | 30,660   | Conditional:    | 0          |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient:    | 25,893   | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:         | 10,040   | Inflati         | ion        |
| Current Class North Small [1]  | Initial CR? False          | Medicaid:         | 9,280    | FY Index:       | 1.19387802 |
| Class at 1/94: North Small [1] | Medicaid Utilization       | 3:                | 5.83980% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 8                 | 4.45206% | Cost:           | 1.05611124 |
| Open Date: 9/13/1996           | Statewide Low Occupan      | cy Threshold: 7   | 9.31440% | Target:         | 1.01620550 |
| Acquired Date: 9/13/1996       | Medicaid Low Occupand      | cy Threshold: 4   | 1.94060% | DC FY Index:    | 1.15950000 |
| Entered Medicaid 9/13/1996     | Low Occupancy Adjustr      | nent Factor: 10   | 6.47758% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 2/1/2007    | Weighted Low Occ Adju      | stment Factor: 10 | 0.00000% | DC Inflation:   | 1.03277275 |
| Previous Med # <b>225550</b>   |                            |                   |          |                 |            |
|                                |                            |                   |          | PS Target:      | 1.02315072 |
|                                | Rate Cal                   | lculations        |          |                 |            |

|       |   | R                | ate Calculations   |                    |          |     |           |
|-------|---|------------------|--------------------|--------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct             | InDirect           | Property | ROE | Totals    |
| 1     | Total Cost                                | 369,716          | 766,303            | 438,248            | 315,334  | 0   | 1,889,601 |
| 1a    | Audit Adjustments                         |                  |                    |                    |          |     |           |
| 2     | Cost Per Diem                             | 39.8401          | 82.5758            | 47.2250            | 33.9800  |     | 203.6208  |
| 3     | Cost Per Diem Inflated                    | 42.0756          | 85.2820            | 49.8749            |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                    |                    |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 42.0756          | 85.2820            | 49.8749            | 33.9800  |     | 211.2125  |
| 5a    | Interim Adjustment                        |                  |                    |                    |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                    |                    |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 43.1082          |                    | 48.7271            |          |     |           |
| 7     | Provider Target Rate                      | 44.1062          |                    | 49.8552            |          |     |           |
| 7a    | Interim Adjustment                        |                  |                    |                    |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                    |                    |          |     |           |
| 8     | Cost Based Class Ceilings                 | 53.6870          | 92.6766            | 66.4586            | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 48.4247          |                    | 58.4725            |          |     |           |
| 10    | Target Rate Class Ceiling                 | 49.2094          |                    | 59.8127            |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                    |                    |          |     |           |
| 10b   | Base for line 10a                         |                  |                    |                    |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 42.0756          | 85.2820            | 49.8552            | 13.6500  |     | 190.8628  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                    |                    |          |     |           |
| 14    | Prospective Per Diem 11                   | 42.0756          | 85.2820            | 49.8552            | 13.6500  |     | 190.8628  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | ary Limitations no | t applied after 7/ | 1/2002   |     |           |





198.62

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Atrium Healthcare Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:         | 9/13/1996 |
|---------------------|-----------|
| Year of Phase-In/Fu | 11:       |
| RS to Start Calcs:  | 1996/07   |
| Indexed Asset Value | 3,572,964 |
| FRVS Base Asset:    | 3,027,948 |
| Occup Adj Factor:   | 0.9000    |
| ROE Factor          | 0.029170  |
|                     |           |

| Mortgage In:       | formation    |
|--------------------|--------------|
| Amount:            | 3,789,000.00 |
| Type:              | Fixed [2]    |
| < 60% of Base:     | False        |
| Interest Rate:     | 6.1000 %     |
| Chase Rate:        | 8.2500 %     |
| Amortization Rate: | 6.1000 %     |
| Interest Only:     | False        |
| Yearly Payment:    | 247,722      |

| Calculation of FRVS Per Diem |                  |          |  |  |
|------------------------------|------------------|----------|--|--|
| ,                            | Total Amount     | Per Diem |  |  |
| 80% Capital(1):              | 2,858,371        | 8.9774   |  |  |
| 20% ROE(2):                  | 714,593          | 0.7554   |  |  |
| Insurance Cost(3             | 5): <b>7,072</b> | 0.2731   |  |  |
| Taxes Cost(3):               | 40,993           | 1.5832   |  |  |
| Home Office(3):              | 57,522           | 2.2215   |  |  |
| Replacement(3&               | (4): <b>0</b>    | 0.0000   |  |  |
| Total FRVS PD                | ):               | 13.8106  |  |  |

- (1) 80% Capital (\$2,858,371) amortized at 6.1000% for 20 years Principal & Interest of \$247,722 divided by annual available days (30,660) divided by Occup. Adj. (0.9000) = \$8.9774
- (2) 20% ROE (\$714,593) times the ROE factor (0.029170) divided by annual available days (30,660) divided by Occup. Adj. (0.9000) = \$0.7554
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 36,047    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1996    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 84          | Effective PBS Limitation | 3,027,948 |  |

|  | Comparison of Re                                  | imbursement u                                     | nder Cost vs. 1            | FRVS                          |
|--|---|---|----------------------------|-------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |
| Operating  | 42.0756   | 42.0756   | 3.0730                     | 39.0026                       |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 85.2820<br>49.8552<br>13.6500<br>0.0000<br>0.0000 | 85.2820<br>49.8552<br>13.8106<br>0.0000<br>0.0000 | 6.2286<br>3.6412<br>1.0087 | 79.0534<br>46.2140<br>12.8019 |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$12.8634<br>\$8.6851         |
| Totals   | 190.8628  | 191.0234  | 13.9515                    | 198.6204                      |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





213.53

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

|                                | L J                        |                                   | / /             |            |
|--------------------------------|----------------------------|-----------------------------------|-----------------|------------|
| Provider Information           | Cost Report (CR)           | Patient Days                      | Ratings I       | Days       |
| 4101 Southpoint Drive East     | 09/01/2004-08/31/2005      | Number of Beds: 116               | Superior:       | 0          |
| Jacksonville FL 32216          | Days In CR 365             | Maximum: <b>42,340</b>            | Standard:       | 184        |
| County: Duval[16]              | First Used: <b>2007/01</b> | Max Annualized: 42,340            | Conditional:    | 0          |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient: 39,296             | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>7,420</b>            | Inflatio        | on         |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: <b>20,618</b>           | FY Index:       | 1.03184729 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 52.46844%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 92.81058%                         | Cost:           | 1.22195214 |
| Open Date: 8/9/1996            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target:         | 1.01620550 |
| Acquired Date: <b>8/9/1996</b> | Medicaid Low Occupan       | cy Threshold: <b>41.94060%</b>    | DC FY Index:    | 1.02416134 |
| Entered Medicaid 8/9/1996      | Low Occupancy Adjustr      | ment Factor: 117.01605%           | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2007    | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:   | 1.16924937 |
| Previous Med # <b>226696</b>   |                            |                                   |                 |            |
|                                |                            |                                   | PS Target:      | 1.02315072 |
|                                |                            |                                   |                 |            |

|       |   | I                | Rate Calculations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 932,972          | 1,516,681           | 904,314             | 369,475  | 0   | 3,723,442 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 45.2504          | 73.5610             | 43.8604             | 17.9200  |     | 180.5918  |
| 3     | Cost Per Diem Inflated                    | 55.2938          | 86.0112             | 53.5953             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 55.2938          | 86.0112             | 53.5953             | 17.9200  |     | 212.8203  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 55.4182          |                     | 53.7158             |          |     |           |
| 7     | Provider Target Rate                      | 56.7012          |                     | 54.9594             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 45.9795          | 86.0112             | 53.5953             | 13.6500  |     | 199.2360  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.2389              | 0.1488              |          |     |           |
| 14    | Prospective Per Diem 11                   | 45.9795          | 86.2501             | 53.7441             | 13.6500  |     | 199.6237  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





213.53

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Consulate Health Care of Jacksonville**

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:            | 8/9/1996  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1996/07   |
| Indexed Asset Value    | 5,183,285 |
| FRVS Base Asset:       | 4,181,452 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.042290  |
|                        |           |

| Mortgage In:       | formation    |   |
|--------------------|--------------|---|
| Amount:            | 5,697,802.00 | ) |
| Type:              | Variable [3] |   |
| < 60% of Base:     | False        |   |
| Interest Rate:     | 6.5012 %     | D |
| Chase Rate:        | 4.5000 %     | D |
| Amortization Rate: | 6.5000 %     | D |
| Interest Only:     | False        |   |
| Yearly Payment:    | 370,994      |   |

| Calculation of FRVS Per Diem |                    |          |  |
|------------------------------|--------------------|----------|--|
| Т                            | Total Amount       | Per Diem |  |
| 80% Capital(1):              | 4,146,628          | 9.7358   |  |
| 20% ROE(2):                  | 1,036,657          | 1.1505   |  |
| Insurance Cost(3)            | ): 22,943          | 0.5839   |  |
| Taxes Cost(3):               | 79,107             | 2.0131   |  |
| Home Office(3):              | 123,564            | 3.1444   |  |
| Replacement(3&4              | 4): <b>399,380</b> | 0.0000   |  |
| Total FRVS PD                | •                  | 16.6277  |  |

- (1) 80% Capital (\$4,146,628) amortized at 6.5000% for 20 years Principal & Interest of \$370,994 divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$9.7358
- (2) 20% ROE (\$1,036,657) times the ROE factor (0.042290) divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$1.1505
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard D | etermination | Used Per Bed Standard:   | 36,047    |  |
|--------------------|--------------|--------------------------|-----------|--|
| Comparison Date:   | 1/1/1996     | Current RS PBS:          | 49,593    |  |
| Comparison Bed     | 116          | Effective PBS Limitation | 4,181,452 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |
|--|---|---|----------------------------|-----------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |
| Operating  | 45.9795   | 45.9795   | 3.3581                     | 42.6214                           |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 86.2501<br>53.7441<br>13.6500<br>0.0000<br>0.0000 | 86.2501<br>53.7441<br>16.6277<br>0.0000<br>0.0000 | 6.2993<br>3.9252<br>1.2144 | 79.9508<br>49.8189<br>15.4133     |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 199.6237  | 202.6014  | 14.7970                    | \$17.0428<br>\$8.6851<br>213.5323 |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





203.66

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

| <b>Type of Ownership: Private For pro</b>   | ofit [1] CHOW Statu | s based on this C         | ost Report: Rela  | ated Party     | (KP) CHOW[3]      |                           |  |  |  |  |
|---|---------------------|---------------------------|-------------------|----------------|-------------------|---------------------------|--|--|--|--|
| Provider Information                        | Cost Report (Cl     | R)                        | Patient Days      |                | Ratings           | Days                      |  |  |  |  |
| 2511 John Young Parkway No                  | 09/01/2004-08/31    |                           |                   | 20             | Superior:         | 0                         |  |  |  |  |
| Kissimmee FL 34741                          | Days In CR          | 365 Maximi                |                   | 43,800         | Standard:         | 184                       |  |  |  |  |
| County: Osceola[49]                         | First Used: 200'    |                           | mualized:         | 43,800         | Conditional:      | 0                         |  |  |  |  |
| Region: Central[3] Area: 7                  | Last Used: 201      | 1/ <b>07</b> Total Pa     |                   | 42,358         | Total:            | 184                       |  |  |  |  |
| Control Private For profit [1]              | Unaudited [3]       | Medica                    | re:               | 10,239         | Inflati           | on                        |  |  |  |  |
| Current Class Central Large [6]             | Initial CR? False   | Medica                    | id:               | 25,241         | FY Index:         | 1.03184729                |  |  |  |  |
| Class at 1/94: North Large [2]              | Medicaid Utiliz     | ation                     | 59.5              | 8969%          | Semester Index:   | 1.26086800                |  |  |  |  |
| Operating Ex > 18 months [1]                | Occupancy:          |                           |                   | 0776%          | Cost:             | 1.22195214                |  |  |  |  |
| Open Date: 8/20/1999                        | Statewide Low       | Occupancy Thres           |                   | 1440%          | Target:           | 1.01620550                |  |  |  |  |
| Acquired Date: <b>8/20/1999</b>             | Medicaid Low        | Occupancy Thresl          | nold: <b>41.9</b> | 4060%          | DC FY Index:      | 1.02416134                |  |  |  |  |
| Entered Medicaid 8/20/1999                  | Low Occupancy       | y Adjustment Fact         | or: <b>121.9</b>  | 2963%          | DC Sem Index:     | 1.19750000                |  |  |  |  |
| Med # Active Date: 1/1/2007                 | Weighted Low        | Occ Adjustment F          | factor: 100.0     | 0000%          | DC Inflation:     | 1.16924937                |  |  |  |  |
| Previous Med # 265764                       |                     |                           |                   |                |                   |                           |  |  |  |  |
|   |                     |                           |                   |                | PS Target:        | 1.02315072                |  |  |  |  |
|   |                     |                           |                   |                | Rate Calculations |                           |  |  |  |  |
|   |                     | Rate Calculations         | 3                 |                |                   |                           |  |  |  |  |
| Item Description                            | Operating           | Rate Calculations  Direct | InDirect          | Property       | y ROE             | Totals                    |  |  |  |  |
| Item     Description       1     Total Cost | Operating 1,103,093 |                           | 1                 | Property 584,5 | <u>'</u>          |                           |  |  |  |  |
| 1   |                     | Direct                    | InDirect          |                | <u>'</u>          |                           |  |  |  |  |
| 1 Total Cost                                |                     | Direct                    | InDirect          |                | 82 0              | Totals 4,395,514 174.1418 |  |  |  |  |

|       |   | K                | tate Calculations   |                    |          |     |           |
|-------|---|------------------|---------------------|--------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect           | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,103,093        | 1,836,697           | 871,142            | 584,582  | 0   | 4,395,514 |
| 1a    | Audit Adjustments                         |                  |                     |                    |          |     |           |
| 2     | Cost Per Diem                             | 43.7024          | 72.7664             | 34.5130            | 23.1600  |     | 174.1418  |
| 3     | Cost Per Diem Inflated                    | 53.4022          | 85.0821             | 42.1732            |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                    |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 53.4022          | 85.0821             | 42.1732            | 23.1600  |     | 203.8175  |
| 5a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                    |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 53.5222          |                     | 46.1145            |          |     |           |
| 7     | Provider Target Rate                      | 54.7613          |                     | 47.1821            |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                    |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044            | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439            |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375            |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                    |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                    |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 48.5666          | 85.0821             | 42.1732            | 13.6500  |     | 189.4719  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.9179              | 0.4550             |          |     |           |
| 14    | Prospective Per Diem 11                   | 48.5666          | 86.0000             | 42.6282            | 13.6500  |     | 190.8448  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | t applied after 7/ | 1/2002   |     |           |





203.66

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Consulate Health Care of Kissimmee**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 8/20/1999 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1999/07   |
| Indexed Asset Value   | 5,481,086 |
| FRVS Base Asset:      | 4,661,520 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.042290  |
|                       |           |

| Mortgage Information    |           |          |  |
|-------------------------|-----------|----------|--|
| Amount:                 | 5,762,891 | .00      |  |
| Type:                   | Fixed [2] |          |  |
| < 60% of Base:          | False     |          |  |
| Interest Rate:          | 6.2000    | <b>%</b> |  |
| Chase Rate:             | 4.0000    | <b>%</b> |  |
| Amortization Rate:      | 6.2000    | <b>%</b> |  |
| Interest Only:          | False     |          |  |
| Yearly Payment: 383,071 |           |          |  |

| Calculation of FRVS Per Diem |                             |          |  |
|------------------------------|-----------------------------|----------|--|
|                              | Total Amount                | Per Diem |  |
| 80% Capital(1):              | 4,384,869                   | 9.7177   |  |
| 20% ROE(2):                  | 1,096,217                   | 1.1760   |  |
| Insurance Cost(              | 3): <b>23,703</b>           | 0.5596   |  |
| Taxes Cost(3):               | 72,430                      | 1.7099   |  |
| Home Office(3)               | : <b>118,207</b>            | 2.7907   |  |
| Replacement(38               | <b>24</b> ): <b>100,969</b> | 0.0000   |  |
| Total FRVS PI                | D:                          | 15.9539  |  |

- (1) 80% Capital (\$4,384,869) amortized at 6.2000% for 20 years Principal & Interest of \$383,071 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.7177
- (2) 20% ROE (\$1,096,217) times the ROE factor (0.042290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1760
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 38,846    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 1/1/1999    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 4,661,520 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 48.5666   | 48.5666   | 3.5471                     | 45.0195                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 86.0000<br>42.6282<br>13.6500<br>0.0000<br>0.0000 | 86.0000<br>42.6282<br>15.9539<br>0.0000<br>0.0000 | 6.2810<br>3.1134<br>1.1652 | 79.7190<br>39.5148<br>14.7887 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$15.9314<br>\$8.6851         |  |
| Totals   | 190.8448  | 193.1487  | 14.1067                    | 203.6585                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





204.74

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

| Type of Ownership. I fivate For pro- | nt [1] CHO W Status Basea V | on this Cost Report. Related I al | ty (m) eno we   |            |
|--------------------------------------|-----------------------------|-----------------------------------|-----------------|------------|
| Provider Information                 | Cost Report (CR)            | Patient Days                      | Ratings         | Days       |
| 3033 Sarno Road                      | 02/01/2004-01/31/2005       | Number of Beds: 167               | Superior:       | 0          |
| Melbourne FL 32934                   | Days In CR 366              | Maximum: <b>61,122</b>            | Standard:       | 184        |
| County: Brevard[5]                   | First Used: <b>2007/01</b>  | Max Annualized: 60,955            | Conditional:    |            |
| Region: Central[3] Area: 7           | Last Used: <b>2011/07</b>   | Total Patient: 58,594             | Total:          | 184        |
| Control Private For profit [1]       | Unaudited [3]               | Medicare: <b>14,539</b>           | Inflat          | ion        |
| Current Class Central Large [6]      | Initial CR? False           | Medicaid: <b>25,822</b>           | FY Index:       | 1.01175775 |
| Class at 1/94: North Large [2]       | Medicaid Utilization        | 44.06936%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]         | Occupancy:                  | 95.86401%                         | Cost:           | 1.24621531 |
| Open Date: 8/1/1994                  | Statewide Low Occupan       | recy Threshold: <b>79.31440%</b>  |                 | 1.01620550 |
| Acquired Date: <b>8/1/1994</b>       | Medicaid Low Occupan        | cy Threshold: <b>41.94060%</b>    | DC FY Index:    | 1.00816202 |
| Entered Medicaid 8/19/1994           | Low Occupancy Adjusti       | ment Factor: 120.86583%           | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2007          | Weighted Low Occ Adj        | ustment Factor: 100.0000%         | DC Inflation:   | 1.18780511 |
| Previous Med # <b>265713</b>         |                             |                                   |                 |            |
|                                      |                             |                                   | PS Target:      | 1.02315072 |
|                                      | Rate Ca                     | lculations                        | _               |            |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 998,047          | 1,782,812           | 931,620             | 700,551  | 0   | 4,413,030 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 38.6510          | 69.0424             | 36.0785             | 27.1300  |     | 170.9019  |
| 3     | Cost Per Diem Inflated                    | 48.1675          | 82.0089             | 44.9616             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 48.1675          | 82.0089             | 44.9616             | 27.1300  |     | 202.2680  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 48.4621          |                     | 46.1145             |          |     |           |
| 7     | Provider Target Rate                      | 49.5840          |                     | 47.1821             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 48.1675          | 82.0089             | 44.9616             | 13.6500  |     | 188.7880  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 48.1675          | 82.0089             | 44.9616             | 13.6500  |     | 188.7880  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





204.74

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Consulate Health Care of Melbourne**

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:          | 8/19/1994 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1994/07   |
| Indexed Asset Value  | 7,317,801 |
| FRVS Base Asset:     | 5,597,125 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.042710  |
|                      |           |

| Mortgage Information        |                               |  |  |  |  |
|-----------------------------|-------------------------------|--|--|--|--|
| Amount: <b>8,789,000.00</b> |                               |  |  |  |  |
| Type:                       | Variable [3]                  |  |  |  |  |
| < 60% of Base: False        |                               |  |  |  |  |
| Interest Rate:              | 10.4000 %                     |  |  |  |  |
| Chase Rate:                 | 8.5000 %                      |  |  |  |  |
| Amortization Rate:          | ration Rate: <b>10.4000</b> % |  |  |  |  |
| Interest Only: False        |                               |  |  |  |  |
| Yearly Payment:             | 696,658                       |  |  |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |  |
|------------------------------|--------------------|----------|--|--|--|
| 7                            | Total Amount       | Per Diem |  |  |  |
| 80% Capital(1):              | 5,854,241          | 12.6989  |  |  |  |
| 20% ROE(2):                  | 1,463,560          | 1.1394   |  |  |  |
| Insurance Cost(3             | 39 <b>,508</b>     | 0.6743   |  |  |  |
| Taxes Cost(3):               | 121,613            | 2.0755   |  |  |  |
| Home Office(3):              | 159,949            | 2.7298   |  |  |  |
| Replacement(3&               | (4): <b>68,476</b> | 0.0000   |  |  |  |
| Total FRVS PD                | ):                 | 19.3179  |  |  |  |

- (1) 80% Capital (\$5,854,241) amortized at 10.4000% for 20 years Principal & Interest of \$696,658 divided by annual available days (60,955) divided by Occup. Adj. (0.9000) = \$12.6989
- (2) 20% ROE (\$1,463,560) times the ROE factor (0.042710) divided by annual available days (60,955) divided by Occup. Adj. (0.9000) = \$1.1394
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 34,361    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1994    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120         | Effective PBS Limitation | 4,123,320 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components   | Cost FRVS MTA* Final Component                    |   |                            |                               |  |  |  |
| Operating  | 48.1675   | 48.1675   | 3.5179                     | 44.6496                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 82.0089<br>44.9616<br>13.6500<br>0.0000<br>0.0000 | 82.0089<br>44.9616<br>19.3179<br>0.0000<br>0.0000 | 5.9895<br>3.2838<br>1.4109 | 76.0194<br>41.6778<br>17.9070 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$15.7968<br>\$8.6851         |  |  |  |
| Totals   | 188.7880  | 194.4559  | 14.2021                    | 204.7357                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





213.57

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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                 |
|---|------------------------------|
|   | Katiligs Days                |
| 1215 Kingsley Avenue 09/01/2004-08/31/2005 Number of Beds: 120            | Superior: 0                  |
| Orange Park FL 32073 Days In CR 365 Maximum: 43,8                         | Standard: 184                |
| County: Clay[10] First Used: 2007/01 Max Annualized: 43,8                 |                              |
| Region: North [1] Area: 4 Last Used: 2011/07 Total Patient: 40,4          | 10 Total: 184                |
| Control Private For profit [1] Unaudited [3] Medicare: 9,0                | 21 Inflation                 |
| Current Class North Large [2] Initial CR? False Medicaid: 23,8            | 48 FY Index: 1.03184729      |
| Class at 1/94: North Large [2] Medicaid Utilization 59.01510              | % Semester Index: 1.26086800 |
| Operating Ex > 18 months [1] Occupancy: 92.26027                          |                              |
| Open Date: 12/12/1989 Statewide Low Occupancy Threshold: 79.31440         | % Target: 1.01620550         |
| Acquired Date: 12/12/1989 Medicaid Low Occupancy Threshold: 41.94060      | % DC FY Index: 1.02416134    |
| Entered Medicaid 1/9/1990 Low Occupancy Adjustment Factor: 116.32222      | % DC Sem Index: 1.19750000   |
| Med # Active Date: 1/1/2007 Weighted Low Occ Adjustment Factor: 100.00000 | DC Inflation: 1.16924937     |
| Previous Med # 226688   | 1010/21/01                   |
|   | PS Target: 1.02315072        |

|       |   | F                | Rate Calculations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,160,611        | 1,763,216           | 1,017,114           | 470,998  | 0   | 4,411,939 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 48.6670          | 73.9356             | 42.6499             | 19.7500  |     | 185.0025  |
| 3     | Cost Per Diem Inflated                    | 59.4687          | 86.4492             | 52.1161             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 59.4687          | 86.4492             | 52.1161             | 19.7500  |     | 217.7840  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 59.6026          |                     | 52.2333             |          |     |           |
| 7     | Provider Target Rate                      | 60.9824          |                     | 53.4425             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 45.9795          | 86.4492             | 52.1161             | 13.6500  |     | 198.1948  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.8768              | 0.5286              |          |     |           |
| 14    | Prospective Per Diem 11                   | 45.9795          | 87.3260             | 52.6447             | 13.6500  |     | 199.6002  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





213.57

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Consulate Health Care of Orange Park**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 1/1/1990  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1989/07   |
| Indexed Asset Value   | 5,929,223 |
| FRVS Base Asset:      | 3,578,520 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.042290  |
|                       |           |

| Mortgage Information        |                     |          |  |  |  |
|-----------------------------|---------------------|----------|--|--|--|
| Amount: <b>5,137,363.00</b> |                     |          |  |  |  |
| Type:                       | Variable [3]        |          |  |  |  |
| < 60% of Base:              | False               |          |  |  |  |
| Interest Rate:              | 6.5012 %            |          |  |  |  |
| Chase Rate:                 | 4.5000              | <b>%</b> |  |  |  |
| Amortization Rate:          | te: <b>6.5000</b> % |          |  |  |  |
| Interest Only: False        |                     |          |  |  |  |
| Yearly Payment: 424,384     |                     |          |  |  |  |

| Calculation       | Calculation of FRVS Per Diem |          |  |  |
|-------------------|------------------------------|----------|--|--|
| Т                 | Total Amount                 | Per Diem |  |  |
| 80% Capital(1):   | 4,743,378                    | 10.7657  |  |  |
| 20% ROE(2):       | 1,185,845                    | 1.2722   |  |  |
| Insurance Cost(3) | ): <b>26,808</b>             | 0.6634   |  |  |
| Taxes Cost(3):    | 56,739                       | 1.4041   |  |  |
| Home Office(3):   | 135,824                      | 3.3611   |  |  |
| Replacement(3&4   | 4): <b>520,973</b>           | 0.0000   |  |  |
| Total FRVS PD     |                              | 17.4665  |  |  |

- (1) 80% Capital (\$4,743,378) amortized at 6.5000% for 20 years Principal & Interest of \$424,384 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.7657
- (2) 20% ROE (\$1,185,845) times the ROE factor (0.042290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.2722
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| 1 |                      |             |                          |           |  |
|---|----------------------|-------------|--------------------------|-----------|--|
|   | Per Bed Standard Det | termination | Used Per Bed Standard:   | 29,821    |  |
|   | Comparison Date:     | 1/1/1989    | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed       | 120         | Effective PBS Limitation | 3,578,520 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |
|--|---|---|----------------------------|-------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |
| Operating  | 45.9795   | 45.9795   | 3.3581                     | 42.6214                       |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 87.3260<br>52.6447<br>13.6500<br>0.0000<br>0.0000 | 87.3260<br>52.6447<br>17.4665<br>0.0000<br>0.0000 | 6.3779<br>3.8449<br>1.2757 | 80.9481<br>48.7998<br>16.1908 |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$16.3198<br>\$8.6851         |
| Totals   | 199.6002  | 203.4167  | 14.8566                    | 213.5650                      |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





212.15

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Consulate Health Care of West Altamonte**

Type of Cost Report:Related Party Change of Ownership [4] Type of Cost:Actual[2] Type of Rate:Prospective[1] Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Related Party (RP) CHOW[3]

| Provider Information            | Cost Report (CR)           | Patient Days                      | Ratings Days                |    |  |  |
|---------------------------------|----------------------------|-----------------------------------|-----------------------------|----|--|--|
| 1099 W. Town Parkway            | 02/01/2004-01/31/2005      | Number of Beds: 116               | Superior: 0                 |    |  |  |
| Altamonte Springs FL 32714      | Days In CR 366             | Maximum: 42,456                   | Standard: 184               |    |  |  |
| County: Seminole[59]            | First Used: <b>2007/01</b> | Max Annualized: 42,340            | Conditional: 0              |    |  |  |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient: 41,240             | Total: 184                  |    |  |  |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: 10,297                  | Inflation                   |    |  |  |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: 21,391                  | FY Index: <b>1.011757</b> 7 | 75 |  |  |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 51.86954%                         | Semester Index: 1.2608680   | 00 |  |  |
| Operating Ex > 18 months [1]    | Occupancy:                 | 97.13586%                         | Cost: 1.2462153             |    |  |  |
| Open Date: 1/20/1994            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target: 1.0162055           |    |  |  |
| Acquired Date: 1/20/1994        | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index: 1.0081620      |    |  |  |
| Entered Medicaid 2/17/1994      | Low Occupancy Adjustr      | ment Factor: <b>122.46939%</b>    | DC Sem Index: 1.1975000     | -  |  |  |
| Med # Active Date: 1/1/2007     | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation: 1.187805      |    |  |  |
| Previous Med # <b>266205</b>    |                            |                                   | 1,10,000                    |    |  |  |
|                                 |                            |                                   | PS Target: 1.0231507        | 72 |  |  |
| Rate Calculations               |                            |                                   |                             |    |  |  |

|       | Rate Calculations                         |           |           |          |          |     |           |
|-------|---|-----------|-----------|----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct    | InDirect | Property | ROE | Totals    |
| 1     | Total Cost                                | 964,732   | 1,508,757 | 874,245  | 472,313  | 0   | 3,820,047 |
| 1a    | Audit Adjustments                         |           |           |          |          |     |           |
| 2     | Cost Per Diem                             | 45.0999   | 70.5323   | 40.8698  | 22.0800  |     | 178.5820  |
| 3     | Cost Per Diem Inflated                    | 56.2042   | 83.7786   | 50.9326  |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |           |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 56.2042   | 83.7786   | 50.9326  | 22.0800  |     | 212.9954  |
| 5a    | Interim Adjustment                        |           |           |          |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |           |          |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 56.5481   |           | 51.2441  |          |     |           |
| 7     | Provider Target Rate                      | 57.8572   |           | 52.4304  |          |     |           |
| 7a    | Interim Adjustment                        |           |           |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |          |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383   | 96.2960   | 61.3044  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921   |           | 55.1439  |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666   |           | 56.0375  |          |     |           |
| 10a   | New Provider Target Limitation            |           |           |          |          |     |           |
| 10b   | Base for line 10a                         |           |           |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 48.5666   | 83.7786   | 50.9326  | 13.6500  |     | 196.9278  |
| 12/13 | Medicaid Adjustment Rate                  |           | 0.1762    | 0.1071   |          |     |           |
| 14    | Prospective Per Diem 11                   | 48.5666   | 83.9548   | 51.0397  | 13.6500  |     | 197.2111  |
| 15    | 11 1 10 4 1 1 1 0 7 1 1 0 7 1 1 0 0 0     |           |           |          |          |     |           |





212.15

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Consulate Health Care of West Altamonte**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 2/17/1994 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1994/01   |
| Indexed Asset Value  | 5,074,575 |
| FRVS Base Asset:     | 3,757,815 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.042710  |
|                      |           |

| Mortgage Information         |           |          |  |  |
|------------------------------|-----------|----------|--|--|
| Amount: <b>5,947,000.0</b> 0 |           |          |  |  |
| Type:                        | Fixed [2] |          |  |  |
| < 60% of Base:               | False     |          |  |  |
| Interest Rate:               | 10.4000   | <b>%</b> |  |  |
| Chase Rate:                  | 8.5000    | <b>%</b> |  |  |
| Amortization Rate:           | 10.4000   | <b>%</b> |  |  |
| Interest Only:               | False     |          |  |  |
| Yearly Payment: 483,102      |           | 102      |  |  |

| Calculation      | on of FRVS Per      | r Diem   |  |
|------------------|---------------------|----------|--|
| ,                | Total Amount        | Per Diem |  |
| 80% Capital(1):  | 4,059,660           | 12.6778  |  |
| 20% ROE(2):      | 1,014,915           | 1.1375   |  |
| Insurance Cost(3 | 3): <b>27,891</b>   | 0.6763   |  |
| Taxes Cost(3):   | 59,110              | 1.4333   |  |
| Home Office(3):  | 124,048             | 3.0080   |  |
| Replacement(3&   | (4): <b>141,792</b> | 0.0000   |  |
| Total FRVS PD    | ):                  | 18.9329  |  |

- (1) 80% Capital (\$4,059,660) amortized at 10.4000% for 20 years Principal & Interest of \$483,102 divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$12.6778
- (2) 20% ROE (\$1,014,915) times the ROE factor (0.042710) divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$1.1375
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| ı | Per Bed Standard Det | ermination | Used Per Bed Standard:   | 33,255    |  |
|---|----------------------|------------|--------------------------|-----------|--|
|   | <u></u>              |            | Oscu Fei Deu Stailuaiu.  | ,         |  |
|   | Comparison Date:     | 7/1/1993   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed       | 113        | Effective PBS Limitation | 3,757,815 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |
|--|---|---|----------------------------|-----------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |
| Operating  | 48.5666   | 48.5666   | 3.5471                     | 45.0195                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 83.9548<br>51.0397<br>13.6500<br>0.0000<br>0.0000 | 83.9548<br>51.0397<br>18.9329<br>0.0000<br>0.0000 | 6.1317<br>3.7277<br>1.3828 | 77.8231<br>47.3120<br>17.5501     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 197.2111  | 202.4940  | 14.7893                    | \$15.7641<br>\$8.6851<br>212.1539 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





194.17

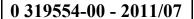
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Franco Nursing and Rehabilitation Center

Type of Cost Report:Related Party Change of Ownership [4] Type of Cost:Actual[2] Type of Rate:Prospective[1] Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Related Party (RP) CHOW[3]

| Provider Information         Cost Report (CR)         Patient Days         Ratings Days           800 NW 95th Street         08/01/2004-07/31/2005         Number of Beds: 120         Superior: 0           Miami FL 33150         Days In CR         365         Maximum: 43,800         Standard: 184           County: Dade[13]         First Used: 2007/01         Max Annualized: 43,800         Conditional: 0 | Provider Information           |
|---|--------------------------------|
| Miami FL 33150         Days In CR         365         Maximum:         43,800         Standard:         184   |                                |
| Wildmin FL 55150 Days in CR 505 Wildminin.  | 300 NW 95th Street             |
| County: Dade[13] First Head: 2007/01 May Appuslized: 43 800 Conditional: 0  | Miami FL 33150                 |
| County, Duacito 1115t Occu. 2007/01 Max Mindanzed. 104000   | County: Dade[13]               |
| Region: South[2] Area: 11 Last Used: 2011/07 Total Patient: 41,705 Total: 184   | tegion: South[2] Area: 11      |
| Control Private For profit [1] Unaudited [3] Medicare: 5,350 Inflation  | Control Private For profit [1] |
| Current Class South Large [4] Initial CR? False Medicaid: 28,254 FY Index: 1.02858  | Current Class South Large [4]  |
| Class at 1/94: South Large [4] Medicaid Utilization 67.74727% Semester Index: 1.26086   | Class at 1/94: South Large [4] |
| Operating Ex > 18 months [1] Occupancy: 95.21689% Cost: 1.22582   | operating Ex > 18 months [1]   |
| Open Date: 1/4/1996 Statewide Low Occupancy Threshold: 79.31440% Target: 1.01620  | Open Date: 1/4/1996            |
| Acquired Date: 1/4/1996 Medicaid Low Occupancy Threshold: 41.94060% DC FY Index: 1.02182  | cquired Date: 1/4/1996         |
| Entered Medicaid 1/4/1996 Low Occupancy Adjustment Factor: 120.04994% DC Sem Index: 1.19750   | intered Medicaid 1/4/1996      |
| Med # Active Date: 1/1/2007 Weighted Low Occ Adjustment Factor: 100.00000% DC Inflation: 1 17101  |                                |
| Previous Med # 312754   | revious Med # 312754           |
| PS Target: 1.02315  |                                |

|       | Rate Calculations   |           |           |           |          |     |           |  |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|--|
| Item  | Description   | Operating | Direct    | InDirect  | Property | ROE | Totals    |  |
| 1     | Total Cost  | 1,191,873 | 1,601,003 | 1,041,179 | 531,458  | 0   | 4,365,513 |  |
| 1a    | Audit Adjustments   |           |           |           |          |     |           |  |
| 2     | Cost Per Diem   | 42.1842   | 56.6646   | 36.8507   | 18.8100  |     | 154.5095  |  |
| 3     | Cost Per Diem Inflated  | 51.7105   | 66.4063   | 45.1726   |          |     |           |  |
| 4     | Low Occupancy Adjustment  |           |           |           |          |     |           |  |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 51.7105   | 66.4063   | 45.1726   | 18.8100  |     | 182.0994  |  |
| 5a    | Interim Adjustment  |           |           |           |          |     |           |  |
| 5b    | Interim Adjusted Per Diem   |           |           |           |          |     |           |  |
| 6     | Prior Semester: Provider Target Base  | 51.8307   |           | 47.9568   |          |     |           |  |
| 7     | Provider Target Rate  | 53.0306   |           | 49.0670   |          |     |           |  |
| 7a    | Interim Adjustment  |           |           |           |          |     |           |  |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |          |     |           |  |
| 8     | Cost Based Class Ceilings   | 51.5193   | 97.3713   | 64.0999   | 13.6500  |     |           |  |
| 9     | Prior Semester: Class Ceiling Target Base   | 50.3378   |           | 56.8989   |          |     |           |  |
| 10    | Target Rate Class Ceiling   | 51.1535   |           | 57.8210   |          |     |           |  |
| 10a   | New Provider Target Limitation  |           |           |           |          |     |           |  |
| 10b   | Base for line 10a   |           |           |           |          |     |           |  |
| 11    | Lesser of 5,7,8,10, 10a   | 51.1535   | 66.4063   | 45.1726   | 13.6500  |     | 176.3824  |  |
| 12/13 | Medicaid Adjustment Rate  |           | 1.3258    | 0.9019    |          |     |           |  |
| 14    | Prospective Per Diem 11   | 51.1535   | 67.7321   | 46.0745   | 13.6500  |     | 178.6101  |  |
| 15    | II. 1 1 C I |           |           |           |          |     |           |  |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Franco Nursing and Rehabilitation Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 1/4/1996  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1996/01   |
| Indexed Asset Value    | 5,446,636 |
| FRVS Base Asset:       | 4,252,320 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.042400  |
|                        |           |

| Mortgage Information        |        |          |  |  |  |  |
|-----------------------------|--------|----------|--|--|--|--|
| Amount: <b>4,912,591.00</b> |        |          |  |  |  |  |
| Type: Fixed [2]             |        |          |  |  |  |  |
| < 60% of Base:              | False  |          |  |  |  |  |
| Interest Rate:              | 6.2000 | <b>%</b> |  |  |  |  |
| Chase Rate:                 | 4.0000 | <b>%</b> |  |  |  |  |
| Amortization Rate:          | 6.2000 | <b>%</b> |  |  |  |  |
| Interest Only:              | False  |          |  |  |  |  |
| Yearly Payment: 380,66      |        |          |  |  |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |  |
|------------------------------|--------------------|----------|--|--|--|
|                              | Total Amount       | Per Diem |  |  |  |
| 80% Capital(1):              | 4,357,309          | 9.6566   |  |  |  |
| 20% ROE(2):                  | 1,089,327          | 1.1717   |  |  |  |
| Insurance Cost(              | 3): <b>27,213</b>  | 0.6525   |  |  |  |
| Taxes Cost(3):               | 59,637             | 1.4300   |  |  |  |
| Home Office(3)               | 103,003            | 2.4698   |  |  |  |
| Replacement(38               | £4): <b>57,997</b> | 0.0000   |  |  |  |
| Total FRVS PI                | ):                 | 15.3806  |  |  |  |

- (1) 80% Capital (\$4,357,309) amortized at 6.2000% for 20 years Principal & Interest of \$380,663 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.6566
- (2) 20% ROE (\$1,089,327) times the ROE factor (0.042400) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1717
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 35,436    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1995   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 4,252,320 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |  |  |
| Operating  | 51.1535   | 51.1535   | 3.7360                     | 47.4175                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 67.7321<br>46.0745<br>13.6500<br>0.0000<br>0.0000 | 67.7321<br>46.0745<br>15.3806<br>0.0000<br>0.0000 | 4.9468<br>3.3651<br>1.1233 | 62.7853<br>42.7094<br>14.2573 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.3148<br>\$8.6851         |  |  |  |
| Totals   | 178.6101  | 180.3407  | 13.1712                    | 194.1694                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





201.45

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Consulate Health Care of Bayonet Point**

Type of Cost Report:Related Party Change of Ownership [4] Type of Cost:Actual[2] Type of Rate:Prospective[1] Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Related Party (RP) CHOW[3]

| Provider Information            | Cost Report (CR)           | Patient Days                   | Ratings         | Days       |
|---------------------------------|----------------------------|--------------------------------|-----------------|------------|
| 8132 Hudson Avenue              | 09/01/2004-08/31/2005      | Number of Beds: 120            | Superior:       | 0          |
| Hudson FL 34667                 | Days In CR 365             | Maximum: 43,800                | Standard:       | 184        |
| County: Pasco[51]               | First Used: <b>2007/01</b> | Max Annualized: 43,800         |                 | 0          |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient: 41,934          | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>10,644</b>        | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>22,203</b>        | I I IIIuvii.    | 1.03184729 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 52.94749%                      | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 95.73973%                      | Cost:           | 1.22195214 |
| Open Date: 1/29/1993            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b> | Target:         | 1.01620550 |
| Acquired Date: 1/29/1993        | Medicaid Low Occupan       | cy Threshold: <b>41.94060%</b> | DC FY Index:    | 1.02416134 |
| Entered Medicaid 2/22/1993      | Low Occupancy Adjustr      | ment Factor: 120.70913%        | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2007     | Weighted Low Occ Adju      | ustment Factor: 100.0000%      | DC Inflation:   | 1.16924937 |
| Previous Med # 226572           |                            |                                |                 |            |
|                                 |                            |                                | PS Target:      | 1.02315072 |
|                                 | Rate Ca                    | lculations                     |                 | ļ.         |

|       | Rate Calculations                         |                  |                    |                     |          |     |           |
|-------|---|------------------|--------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct             | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 887,645          | 1,496,365          | 856,060             | 366,794  | 0   | 3,606,864 |
| 1a    | Audit Adjustments                         |                  |                    |                     |          |     |           |
| 2     | Cost Per Diem                             | 39.9786          | 67.3947            | 38.5561             | 16.5200  |     | 162.4494  |
| 3     | Cost Per Diem Inflated                    | 48.8519          | 78.8012            | 47.1137             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                    |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 48.8519          | 78.8012            | 47.1137             | 16.5200  |     | 191.2868  |
| 5a    | Interim Adjustment                        |                  |                    |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                    |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 48.9620          |                    | 47.2195             |          |     |           |
| 7     | Provider Target Rate                      | 50.0955          |                    | 48.3127             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                    |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                    |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960            | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                    | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                    | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                    |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                    |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 48.5666          | 78.8012            | 47.1137             | 13.6500  |     | 188.1315  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.2613             | 0.1562              |          |     |           |
| 14    | Prospective Per Diem 11                   | 48.5666          | 79.0625            | 47.2699             | 13.6500  |     | 188.5490  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | ary Limitations no | t applied after 7/2 | 1/2002   |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Consulate Health Care of Bayonet Point**

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:           | 2/22/1993 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1993/01   |
| Indexed Asset Value   | 5,417,196 |
| FRVS Base Asset:      | 3,861,960 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.042290  |
|                       |           |

| Mortgage Information        |        |            |  |  |  |  |
|-----------------------------|--------|------------|--|--|--|--|
| Amount: <b>5,324,176.00</b> |        |            |  |  |  |  |
| Type: Variable [3]          |        |            |  |  |  |  |
| < 60% of Base:              | False  |            |  |  |  |  |
| Interest Rate:              | 6.5012 | <b>%</b>   |  |  |  |  |
| Chase Rate:                 | 4.5000 | <b>%</b>   |  |  |  |  |
| Amortization Rate:          | 6.5000 | <b>%</b>   |  |  |  |  |
| Interest Only:              | False  |            |  |  |  |  |
| Yearly Payment:             | 387,7  | <b>736</b> |  |  |  |  |

| Calculation of FRVS Per Diem |                  |          |  |
|------------------------------|------------------|----------|--|
| -                            | Total Amount     | Per Diem |  |
| 80% Capital(1):              | 4,333,757        | 9.8360   |  |
| 20% ROE(2):                  | 1,083,439        | 1.1623   |  |
| Insurance Cost(3             | ): <b>27,877</b> | 0.6648   |  |
| Taxes Cost(3):               | 76,476           | 1.8237   |  |
| Home Office(3):              | 111,414          | 2.6569   |  |
| Replacement(3&               | 4): 96,823       | 0.0000   |  |
| Total FRVS PD                | ):               | 16.1437  |  |

- (1) 80% Capital (\$4,333,757) amortized at 6.5000% for 20 years Principal & Interest of \$387,736 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.8360
- (2) 20% ROE (\$1,083,439) times the ROE factor (0.042290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1623
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Der | termination | Used Per Bed Standard:          | 32,183    |  |
|----------------------|-------------|---------------------------------|-----------|--|
| Comparison Date:     | 8/1/1992    | Current RS PBS:                 | 49,593    |  |
| Comparison Bed       | 120         | <b>Effective PBS Limitation</b> | 3,861,960 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 48.5666   | 48.5666   | 3.5471                     | 45.0195                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 79.0625<br>47.2699<br>13.6500<br>0.0000<br>0.0000 | 79.0625<br>47.2699<br>16.1437<br>0.0000<br>0.0000 | 5.7744<br>3.4524<br>1.1791 | 73.2881<br>43.8175<br>14.9646 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$15.6771<br>\$8.6851         |  |
| Totals   | 188.5490  | 191.0427  | 13.9530                    | 201.4519                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





208.10

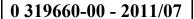
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

| Type of Ownership: Private For pr | ont [1] CHOW Statu | s baseu o                             | n tnis Cost Repo | rt: Relatec    | ı Party               | y (KP | CHOW[3]      |              |  |      |
|-----------------------------------|--------------------|---------------------------------------|------------------|----------------|-----------------------|-------|--------------|--------------|--|------|
| Provider Information              | Cost Report (Cl    | Cost Report (CR)                      |                  |                | ort (CR) Patient Days |       |              | Ratings Days |  | Days |
| 701 Victoria Street               | 02/01/2004-01/31   | /2005                                 | Number of Beds   | : 120          |                       |       | Superior:    | 0            |  |      |
| Brandon FL 33510                  | Days In CR         | 366                                   | Maximum:         | 43,            | 920                   |       | Standard:    | 184          |  |      |
| County: Hillsborough[29]          | First Used: 200'   | 7/01                                  | Max Annualized   | i: <b>43</b> , | 800                   |       | Conditional: | 0            |  |      |
| Region: Central[3] Area: 6        | Last Used: 201     | 1/07                                  | Total Patient:   | 41,            | 509                   |       | Total:       | 184          |  |      |
| Control Private For profit [1]    | Unaudited [3]      |                                       | Medicare:        | 6,             | 880                   |       | Inflati      | on           |  |      |
| Current Class Central Large [6]   | Initial CR? False  |                                       | Medicaid:        | 30,            | 145                   | FY I  | ndex:        | 1.01175775   |  |      |
| Class at 1/94: North Large [2]    | Medicaid Utiliz    | Medicaid Utilization                  |                  |                | 30%                   | Sem   | ester Index: | 1.26086800   |  |      |
| Operating Ex > 18 months [1]      | Occupancy:         | Occupancy:                            |                  |                | 17%                   | Cost  | ••           | 1.24621531   |  |      |
| Open Date: 9/1/1985               | Statewide Low      | Statewide Low Occupancy Threshold:    |                  |                | 10%                   | Targ  |              | 1.01620550   |  |      |
| Acquired Date: 9/1/1985           | Medicaid Low       | Occupanc                              | y Threshold:     | 41.9406        | 60%                   | _     | FY Index:    | 1.00816202   |  |      |
| Entered Medicaid 9/24/1985        | Low Occupancy      | y Adjustm                             | nent Factor:     | 119.1592       | 28%                   |       | Sem Index:   | 1.19750000   |  |      |
| Med # Active Date: 1/1/2007       | Weighted Low       | Weighted Low Occ Adjustment Factor: 1 |                  |                | 00%                   |       | Inflation:   | 1.18780511   |  |      |
| Previous Med # <b>265705</b>      |                    |                                       |                  |                |                       |       |              |              |  |      |
|                                   |                    |                                       |                  |                |                       | PS 1  | Target:      | 1.02315072   |  |      |
|                                   | Rate Calculations  |                                       |                  |                |                       |       |              |              |  |      |
| Item Description                  | Operating          | Dir                                   | rect InDi        | irect          | Propert               | y     | ROE          | Totals       |  |      |

|       |   | ]                | Rate Calculations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,296,153        | 2,125,399           | 982,931             | 516,082  | 0   | 4,920,565 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 42.9973          | 70.5059             | 32.6068             | 17.1200  |     | 163.2300  |
| 3     | Cost Per Diem Inflated                    | 53.5839          | 83.7473             | 40.6351             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 53.5839          | 83.7473             | 40.6351             | 17.1200  |     | 195.0863  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 53.9118          |                     | 46.1145             |          |     |           |
| 7     | Provider Target Rate                      | 55.1599          |                     | 47.1821             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 48.5666          | 83.7473             | 40.6351             | 13.6500  |     | 186.5990  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.1314              | 1.0342              |          |     |           |
| 14    | Prospective Per Diem 11                   | 48.5666          | 85.8787             | 41.6693             | 13.6500  |     | 189.7646  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Consulate Health Care of Brandon**

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:           | 3/1/1999  |
|-----------------------|-----------|
| Year of Phase-In/Full | l:        |
| RS to Start Calcs:    | 1985/07   |
| Indexed Asset Value   | 5,844,962 |
| FRVS Base Asset:      | 3,420,000 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.042710  |
|                       |           |

| Mortgage Information |              |          |  |
|----------------------|--------------|----------|--|
| Amount:              | 6,316,600.00 |          |  |
| Type:                | Fixed [2]    |          |  |
| < 60% of Base:       | False        |          |  |
| Interest Rate:       | 10.4000      | <b>%</b> |  |
| Chase Rate:          | 8.5000       | <b>%</b> |  |
| Amortization Rate:   | 10.4000      | <b>%</b> |  |
| Interest Only:       | False        |          |  |
| Yearly Payment:      | 556,4        | 143      |  |

| Calculatio        | Calculation of FRVS Per Diem |          |  |  |
|-------------------|------------------------------|----------|--|--|
| 7                 | Γotal Amount                 | Per Diem |  |  |
| 80% Capital(1):   | 4,675,970                    | 14.1158  |  |  |
| 20% ROE(2):       | 1,168,992                    | 1.2666   |  |  |
| Insurance Cost(3) | ): <b>28,745</b>             | 0.6925   |  |  |
| Taxes Cost(3):    | 55,208                       | 1.3300   |  |  |
| Home Office(3):   | 112,092                      | 2.7004   |  |  |
| Replacement(3&    | 4): <b>358,691</b>           | 0.0000   |  |  |
| Total FRVS PD     | ):                           | 20.1053  |  |  |

- (1) 80% Capital (\$4,675,970) amortized at 10.4000% for 20 years Principal & Interest of \$556,443 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$14.1158
- (2) 20% ROE (\$1,168,992) times the ROE factor (0.042710) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.2666
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,420,000 |  |

| (  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |
|--|---|---|----------------------------|-------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |
| Operating  | 48.5666   | 48.5666   | 3.5471                     | 45.0195                       |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 85.8787<br>41.6693<br>13.6500<br>0.0000<br>0.0000 | 85.8787<br>41.6693<br>20.1053<br>0.0000<br>0.0000 | 6.2722<br>3.0433<br>1.4684 | 79.6065<br>38.6260<br>18.6369 |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.5277<br>\$8.6851         |
| Totals   | 189.7646  | 196.2199  | 14.3310                    | 208.1017                      |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





208.71

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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]

| <u> </u>                        | L J                        |                                   | / /             |            |
|---------------------------------|----------------------------|-----------------------------------|-----------------|------------|
| Provider Information            | Cost Report (CR)           | Patient Days                      | Ratings         | Days       |
| 2020 W. Lake Parker Drive       | 10/01/2004-09/30/2005      | Number of Beds: 120               | Superior:       | 0          |
| Lakeland FL 33805               | Days In CR 365             | Maximum: <b>43,800</b>            | Standard:       | 184        |
| County: Polk[53]                | First Used: <b>2007/01</b> | Max Annualized: 43,800            | Conditional:    |            |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient: 42,289             | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>14,480</b>           | Inflat          | tion       |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>23,306</b>           | FY Index:       | 1.03511959 |
| Class at 1/94: South Large [4]  | Medicaid Utilization       | 55.11126%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 96.55023%                         | Cost:           | 1.21808921 |
| Open Date: 4/12/1990            | Statewide Low Occupan      | rey Threshold: <b>79.31440%</b>   | Target:         | 1.01620550 |
| Acquired Date: 4/12/1990        | Medicaid Low Occupan       | cy Threshold: <b>41.94060%</b>    | DC FY Index:    | 1.02650000 |
| Entered Medicaid 5/14/1990      | Low Occupancy Adjusti      | ment Factor: 121.73102%           | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2007     | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:   | 1.16658548 |
| Previous Med # <b>265691</b>    |                            |                                   |                 |            |
|                                 |                            |                                   | PS Target:      | 1.02315072 |
| 1                               | Data Ca                    | lculations                        |                 |            |

|       |   | R                | Rate Calculations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,015,417        | 1,662,982           | 919,997             | 570,298  | 0   | 4,168,694 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 43.5689          | 71.3542             | 39.4747             | 24.4700  |     | 178.8678  |
| 3     | Cost Per Diem Inflated                    | 53.0708          | 83.2408             | 48.0837             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 53.0708          | 83.2408             | 48.0837             | 24.4700  |     | 208.8653  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 53.1860          |                     | 48.1881             |          |     |           |
| 7     | Provider Target Rate                      | 54.4173          |                     | 49.3037             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 48.5666          | 83.2408             | 48.0837             | 13.6500  |     | 193.5411  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.4786              | 0.2765              |          |     |           |
| 14    | Prospective Per Diem 11                   | 48.5666          | 83.7194             | 48.3602             | 13.6500  |     | 194.2962  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





208.71

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Consulate Health Care of Lake Parker**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 5/14/1990 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1990/01   |
| Indexed Asset Value   | 5,839,786 |
| FRVS Base Asset:      | 3,602,760 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.042290  |
|                       |           |

| Mortgage Information        |         |          |  |  |  |
|-----------------------------|---------|----------|--|--|--|
| Amount: <b>6,316,600.00</b> |         |          |  |  |  |
| Type: Variable [3]          |         |          |  |  |  |
| < 60% of Base:              | False   |          |  |  |  |
| Interest Rate:              | 10.4000 | <b>%</b> |  |  |  |
| Chase Rate:                 | 8.5000  | <b>%</b> |  |  |  |
| Amortization Rate:          | 10.4000 | <b>%</b> |  |  |  |
| Interest Only:              | False   |          |  |  |  |
| Yearly Payment:             | 555,950 |          |  |  |  |

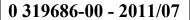
| Calculation of FRVS Per Diem |                   |          |  |  |  |
|------------------------------|-------------------|----------|--|--|--|
| 7                            | Total Amount      | Per Diem |  |  |  |
| 80% Capital(1):              | 4,671,829         | 14.1032  |  |  |  |
| 20% ROE(2):                  | 1,167,957         | 1.2530   |  |  |  |
| Insurance Cost(3)            | ): <b>24,803</b>  | 0.5865   |  |  |  |
| Taxes Cost(3):               | 57,518            | 1.3601   |  |  |  |
| Home Office(3):              | 124,095           | 2.9345   |  |  |  |
| Replacement(3&               | 4): <b>12,479</b> | 0.0000   |  |  |  |
| Total FRVS PD                | ):                | 20.2373  |  |  |  |

- (1) 80% Capital (\$4,671,829) amortized at 10.4000% for 20 years Principal & Interest of \$555,950 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$14.1032
- (2) 20% ROE (\$1,167,957) times the ROE factor (0.042290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.2530
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 30,023    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1989    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120         | Effective PBS Limitation | 3,602,760 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |
|--|---|---|----------------------------|-----------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |
| Operating  | 48.5666   | 48.5666   | 3.5471                     | 45.0195                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 83.7194<br>48.3602<br>13.6500<br>0.0000<br>0.0000 | 83.7194<br>48.3602<br>20.2373<br>0.0000<br>0.0000 | 6.1145<br>3.5320<br>1.4780 | 77.6049<br>44.8282<br>18.7593     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 194.2962  | 200.8835  | 14.6716                    | \$13.8161<br>\$8.6851<br>208.7131 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





199.28

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

| Type of Ownership Titrace For pro | III II CIIO II SUUTUS SUSEU ( | on this cost reports related i are | y (111) 0110 H [0] |            |
|-----------------------------------|-------------------------------|------------------------------------|--------------------|------------|
| Provider Information              | Cost Report (CR)              | Patient Days                       | Ratings I          | Days       |
| 235 W. Airport Blvd.              | 02/01/2004-01/31/2005         | Number of Beds: 120                | Superior:          | 0          |
| Pensacola FL 32505                | Days In CR 366                | Maximum: 43,920                    | Standard:          | 184        |
| County: Escambia[17]              | First Used: <b>2007/01</b>    | Max Annualized: 43,800             | Conditional:       | 0          |
| Region: North [1] Area: 1         | Last Used: <b>2011/07</b>     | Total Patient: 41,267              | Total:             | 184        |
| Control Private For profit [1]    | Unaudited [3]                 | Medicare: <b>10,320</b>            | Inflatio           | on         |
| Current Class North Large [2]     | Initial CR? False             | Medicaid: <b>23,416</b>            | FY Index:          | 1.01175775 |
| Class at 1/94: North Large [2]    | Medicaid Utilization          | 56.74268%                          | Semester Index:    | 1.26086800 |
| Operating Ex > 18 months [1]      | Occupancy:                    | 93.95947%                          | Cost:              | 1.24621531 |
| Open Date: 1/8/1997               | Statewide Low Occupan         | rey Threshold: <b>79.31440%</b>    | Target:            | 1.01620550 |
| Acquired Date: 1/8/1997           | Medicaid Low Occupand         | cy Threshold: <b>41.94060%</b>     | DC FY Index:       | 1.00816202 |
| Entered Medicaid 1/8/1997         | Low Occupancy Adjustr         | ment Factor: 118.46459%            | DC F T Index:      | 1.19750000 |
| Med # Active Date: 1/1/2007       | Weighted Low Occ Adju         | ustment Factor: <b>100.00000%</b>  | DC Inflation:      | 1.18780511 |
| Previous Med # <b>268941</b>      |                               |                                    |                    |            |
|                                   |                               |                                    | PS Target:         | 1.02315072 |
|                                   | Rate Ca                       | lculations                         |                    | ļ          |

|       |   | F                | Rate Calculations   |                    | <b>'</b> |     |           |
|-------|---|------------------|---------------------|--------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect           | Property | ROE | Totals    |
| 1     | Total Cost                                | 956,636          | 1,552,501           | 828,744            | 516,557  | 0   | 3,854,438 |
| 1a    | Audit Adjustments                         |                  |                     |                    |          |     |           |
| 2     | Cost Per Diem                             | 40.8539          | 66.3009             | 35.3922            | 22.0600  |     | 164.6070  |
| 3     | Cost Per Diem Inflated                    | 50.9128          | 78.7525             | 44.1063            |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                    |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 50.9128          | 78.7525             | 44.1063            | 22.0600  |     | 195.8316  |
| 5a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                    |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 51.2242          |                     | 44.3762            |          |     |           |
| 7     | Provider Target Rate                      | 52.4101          |                     | 45.4035            |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                    |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089            | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956            |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625            |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                    |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                    |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 45.9795          | 78.7525             | 44.1063            | 13.6500  |     | 182.4883  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.5974              | 0.3346             |          |     |           |
| 14    | Prospective Per Diem 11                   | 45.9795          | 79.3499             | 44.4409            | 13.6500  |     | 183.4203  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | t applied after 7/ | 1/2002   |     |           |





199.28

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Consulate Health Care of Pensacola**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 1/8/1997  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1997/01   |
| Indexed Asset Value   | 5,450,041 |
| FRVS Base Asset:      | 4,383,120 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.042710  |
|                       |           |

| Mortgage Information        |         |          |  |  |  |
|-----------------------------|---------|----------|--|--|--|
| Amount: <b>6,316,600.00</b> |         |          |  |  |  |
| Type: Variable [3]          |         |          |  |  |  |
| < 60% of Base:              | False   |          |  |  |  |
| Interest Rate:              | 10.4000 | <b>%</b> |  |  |  |
| Chase Rate:                 | 8.5000  | <b>%</b> |  |  |  |
| Amortization Rate:          | 10.4000 | <b>%</b> |  |  |  |
| Interest Only:              | False   |          |  |  |  |
| Yearly Payment:             | 518,8   | 347      |  |  |  |

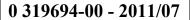
| Calculation o      | Calculation of FRVS Per Diem |          |  |  |  |  |
|--------------------|------------------------------|----------|--|--|--|--|
| Tota               | al Amount                    | Per Diem |  |  |  |  |
| 80% Capital(1):    | 4,360,033                    | 13.1620  |  |  |  |  |
| 20% ROE(2):        | 1,090,008                    | 1.1810   |  |  |  |  |
| Insurance Cost(3): | 28,746                       | 0.6966   |  |  |  |  |
| Taxes Cost(3):     | 41,620                       | 1.0086   |  |  |  |  |
| Home Office(3):    | 115,389                      | 2.7962   |  |  |  |  |
| Replacement(3&4):  | 388,521                      | 0.0000   |  |  |  |  |
| Total FRVS PD:     |                              | 18.8444  |  |  |  |  |

- (1) 80% Capital (\$4,360,033) amortized at 10.4000% for 20 years Principal & Interest of \$518,847 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.1620
- (2) 20% ROE (\$1,090,008) times the ROE factor (0.042710) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1810
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per | Bed Standard Dete | ermination | Used Per Bed Standard:   | 36,526    |  |
|-----|-------------------|------------|--------------------------|-----------|--|
| Com | parison Date:     | 7/1/1996   | Current RS PBS:          | 49,593    |  |
| Com | parison Bed       | 120        | Effective PBS Limitation | 4,383,120 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |
|--|---|---|----------------------------|-------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |
| Operating  | 45.9795   | 45.9795   | 3.3581                     | 42.6214                       |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 79.3499<br>44.4409<br>13.6500<br>0.0000<br>0.0000 | 79.3499<br>44.4409<br>18.8444<br>0.0000<br>0.0000 | 5.7953<br>3.2458<br>1.3763 | 73.5546<br>41.1951<br>17.4681 |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$15.7558<br>\$8.6851         |
| Totals   | 183.4203  | 188.6147  | 13.7755                    | 199.2801                      |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





210.85

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Consulate Health Care of Safety Harbor**

Type of Cost Report:Related Party Change of Ownership [4] Type of Cost:Actual[2] Type of Rate:Prospective[1] Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Related Party (RP) CHOW[3]

| Provider Information            | Cost Report (CR)           | Patient Days                    | Ratings Days           |       |  |
|---------------------------------|----------------------------|---------------------------------|------------------------|-------|--|
| 1410 Fourth Street North        | 09/01/2004-08/31/2005      | Number of Beds: 120             | Superior: 0            |       |  |
| Safety Harbor FL 34695          | Days In CR 365             | Maximum: 43,80                  | Standard: 184          |       |  |
| County: Pinellas[52]            | First Used: <b>2007/01</b> | Max Annualized: 43,80           |                        |       |  |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient: 40,54            | 4 Total: 184           | !     |  |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: 4,42                  | 9 Inflation            |       |  |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>29,45</b> °        | 7 FY Index: 1.0318     | 34729 |  |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 72.65440%                       | Semester Index: 1.2608 | 36800 |  |
| Operating Ex > 18 months [1]    | Occupancy:                 | 92.566219                       |                        |       |  |
| Open Date: 9/1/1985             | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> % | Target: 1.0162         |       |  |
| Acquired Date: 9/1/1985         | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> % | DC FY Index: 1.0241    |       |  |
| Entered Medicaid 9/1/1985       | Low Occupancy Adjustr      | ment Factor: 116.70794%         | DC Sem Index: 1.0241   |       |  |
| Med # Active Date: 1/1/2007     | Weighted Low Occ Adju      | ustment Factor: 100.00000%      | DC Inflation: 1.1692   |       |  |
| Previous Med # <b>226599</b>    |                            |                                 | 101072                 |       |  |
|                                 |                            |                                 | PS Target: 1.0231      | 15072 |  |
| Rate Calculations               |                            |                                 |                        |       |  |

|       | Rate Calculations  |           |           |           |          |     |           |
|-------|--|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost   | 1,325,886 | 2,215,962 | 1,004,083 | 499,591  | 0   | 5,045,522 |
| 1a    | Audit Adjustments  |           |           |           |          |     |           |
| 2     | Cost Per Diem  | 45.0109   | 75.2270   | 34.0864   | 16.9600  |     | 171.2843  |
| 3     | Cost Per Diem Inflated   | 55.0012   | 87.9591   | 41.6519   |          |     |           |
| 4     | Low Occupancy Adjustment   |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 55.0012   | 87.9591   | 41.6519   | 16.9600  |     | 201.5722  |
| 5a    | Interim Adjustment   |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 55.1248   |           | 46.1145   |          |     |           |
| 7     | Provider Target Rate   | 56.4010   |           | 47.1821   |          |     |           |
| 7a    | Interim Adjustment   |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings  | 49.6383   | 96.2960   | 61.3044   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 47.7921   |           | 55.1439   |          |     |           |
| 10    | Target Rate Class Ceiling  | 48.5666   |           | 56.0375   |          |     |           |
| 10a   | New Provider Target Limitation   |           |           |           |          |     |           |
| 10b   | Base for line 10a  |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 48.5666   | 87.9591   | 41.6519   | 13.6500  |     | 191.8276  |
| 12/13 | Medicaid Adjustment Rate   |           | 2.2417    | 1.0615    |          |     |           |
| 14    | Prospective Per Diem 11  | 48.5666   | 90.2008   | 42.7134   | 13.6500  |     | 195.1308  |
| 15    | Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





210.85

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Consulate Health Care of Safety Harbor**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 1/1/2001  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1985/07   |
| Indexed Asset Value    | 5,801,344 |
| FRVS Base Asset:       | 3,420,000 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.042290  |
|                        |           |

| Mortgage Information        |        |          |  |  |
|-----------------------------|--------|----------|--|--|
| Amount: <b>4,016,483.00</b> |        |          |  |  |
| Type: Variable [3]          |        |          |  |  |
| < 60% of Base:              | False  |          |  |  |
| Interest Rate:              | 6.5012 | <b>%</b> |  |  |
| Chase Rate:                 | 4.5000 | <b>%</b> |  |  |
| Amortization Rate:          | 6.5000 | <b>%</b> |  |  |
| Interest Only:              | False  |          |  |  |
| Yearly Payment: 415,231     |        |          |  |  |

| Calculation       | of FRVS Per        | Diem Diem |
|-------------------|--------------------|-----------|
| T                 | otal Amount        | Per Diem  |
| 80% Capital(1):   | 4,641,075          | 10.5335   |
| 20% ROE(2):       | 1,160,269          | 1.2447    |
| Insurance Cost(3) | <b>26,808</b>      | 0.6612    |
| Taxes Cost(3):    | 54,554             | 1.3456    |
| Home Office(3):   | 106,949            | 2.6379    |
| Replacement(3&4   | E): <b>226,561</b> | 0.0000    |
| Total FRVS PD:    |                    | 16.4229   |

- (1) 80% Capital (\$4,641,075) amortized at 6.5000% for 20 years Principal & Interest of \$415,231 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.5335
- (2) 20% ROE (\$1,160,269) times the ROE factor (0.042290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.2447
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Ì | Per Bed Standard Det | ermination | Used Per Bed Standard:          | 28,500    | - |
|---|----------------------|------------|---------------------------------|-----------|---|
|   | Comparison Date:     | 10/1/1985  | Current RS PBS:                 | 49,593    |   |
|   | Comparison Bed       | 120        | <b>Effective PBS Limitation</b> | 3,420,000 |   |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |
|--|---|---|----------------------------|-----------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |
| Operating  | 48.5666   | 48.5666   | 3.5471                     | 45.0195                           |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 90.2008<br>42.7134<br>13.6500<br>0.0000<br>0.0000 | 90.2008<br>42.7134<br>16.4229<br>0.0000<br>0.0000 | 6.5878<br>3.1196<br>1.1995 | 83.6130<br>39.5938<br>15.2234     |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 195,1308  | 197.9037  | 14.4540                    | \$18.7149<br>\$8.6851<br>210.8497 |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





209.04

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Consulate Health Care of St. Petersburg**

Type of Cost Report:Related Party Change of Ownership [4] Type of Cost:Actual[2] Type of Rate:Prospective[1] Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Related Party (RP) CHOW[3]

| Provider Information            | Cost Report (CR)           | Patient Days                     | Ratings         | Days       |
|---------------------------------|----------------------------|----------------------------------|-----------------|------------|
| 9393 Park Boulevard             | 09/01/2004-08/31/2005      | Number of Beds: 120              | Superior:       | 0          |
| Seminole FL 33777               | Days In CR 365             | Maximum: 43,800                  | Standard:       | 184        |
| County: Pinellas[52]            | First Used: <b>2007/01</b> | Max Annualized: 43,800           | Conditional:    |            |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient: 41,191            | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: 12,158                 | Inflat          | tion       |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>22,088</b>          | FY Index:       | 1.03184729 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 53.62336%                        | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 94.04338%                        | Cost:           | 1.22195214 |
| Open Date: 10/1/1995            | Statewide Low Occupan      | 3                                | Target:         | 1.01620550 |
| Acquired Date: 11/3/1995        | Medicaid Low Occupand      | •                                | DC FY Index:    | 1.02416134 |
| Entered Medicaid 11/3/1995      | Low Occupancy Adjustr      |                                  | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2007     | Weighted Low Occ Adju      | ustment Factor: <b>100.0000%</b> | DC Inflation:   | 1.16924937 |
| Previous Med # <b>226670</b>    |                            |                                  |                 |            |
|                                 |                            |                                  | PS Target:      | 1.02315072 |
| I                               | Pata Ca                    | loulations                       |                 |            |

|       |   | -               | Rate Calculations   |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 964,824         | 1,638,189           | 857,584             | 383,006  | 0   | 3,843,603 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 43.6809         | 74.1665             | 38.8258             | 17.3400  |     | 174.0132  |
| 3     | Cost Per Diem Inflated                    | 53.3760         | 86.7191             | 47.4433             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 53.3760         | 86.7191             | 47.4433             | 17.3400  |     | 204.8784  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 53.4961         |                     | 47.5500             |          |     |           |
| 7     | Provider Target Rate                      | 54.7346         |                     | 48.6508             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383         | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921         |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666         |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 48.5666         | 86.7191             | 47.4433             | 13.6500  |     | 196.3790  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 0.3535              | 0.1934              |          |     |           |
| 14    | Prospective Per Diem 11                   | 48.5666         | 87.0726             | 47.6367             | 13.6500  |     | 196.9259  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





209.04

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Consulate Health Care of St. Petersburg**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 11/3/1995 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1995/07   |
| Indexed Asset Value  | 5,507,892 |
| FRVS Base Asset:     | 4,188,480 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.042290  |
|                      |           |

| Mortgage Information |              |          |  |  |  |  |  |
|----------------------|--------------|----------|--|--|--|--|--|
|                      |              |          |  |  |  |  |  |
| Amount: 4,950,549.00 |              |          |  |  |  |  |  |
| Type:                | Variable [3] |          |  |  |  |  |  |
| < 60% of Base:       | False        |          |  |  |  |  |  |
| Interest Rate:       | 6.5012       | <b>%</b> |  |  |  |  |  |
| Chase Rate:          | 4.5000       | <b>%</b> |  |  |  |  |  |
| Amortization Rate:   | 6.5000       | <b>%</b> |  |  |  |  |  |
| Interest Only:       | False        |          |  |  |  |  |  |
| Yearly Payment:      | 394,2        | 28       |  |  |  |  |  |
|                      |              |          |  |  |  |  |  |

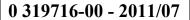
| Calculation of FRVS Per Diem |                    |          |  |  |  |
|------------------------------|--------------------|----------|--|--|--|
|                              | Total Amount       | Per Diem |  |  |  |
| 80% Capital(1):              | 4,406,314          | 10.0007  |  |  |  |
| 20% ROE(2):                  | 1,101,578          | 1.1818   |  |  |  |
| Insurance Cost(3             | ): <b>29,196</b>   | 0.7088   |  |  |  |
| Taxes Cost(3):               | 84,137             | 2.0426   |  |  |  |
| Home Office(3):              | 121,752            | 2.9558   |  |  |  |
| Replacement(3&               | (4): <b>99,764</b> | 0.0000   |  |  |  |
| Total FRVS PD                | ):                 | 16.8897  |  |  |  |

- (1) 80% Capital (\$4,406,314) amortized at 6.5000% for 20 years Principal & Interest of \$394,228 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.0007
- (2) 20% ROE (\$1,101,578) times the ROE factor (0.042290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1818
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Ì | Per Bed Standard Det | ermination | Used Per Bed Standard:   | 34,904    |  |
|---|----------------------|------------|--------------------------|-----------|--|
|   | Comparison Date:     | 1/1/1995   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed       | 120        | Effective PBS Limitation | 4,188,480 |  |

| Components   | Cost  | FRVS  |                            |                                   |  |
|--|---|---|----------------------------|-----------------------------------|--|
|  |   | 11(1)   | MTA*                       | Final Component                   |  |
| Operating  | 48.5666   | 48.5666   | 3.5471                     | 45.0195                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 87.0726<br>47.6367<br>13.6500<br>0.0000<br>0.0000 | 87.0726<br>47.6367<br>16.8897<br>0.0000<br>0.0000 | 6.3594<br>3.4792<br>1.2335 | 80.7132<br>44.1575<br>15.6562     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 196.9259  | 200.1656  | 14.6192                    | \$14.8087<br>\$8.6851<br>209.0402 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





210.93

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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]

|                                | L J                        |                                   | / /             |            |
|--------------------------------|----------------------------|-----------------------------------|-----------------|------------|
| Provider Information           | Cost Report (CR)           | Patient Days                      | Ratings         | Days       |
| 1650 Phillips Road             | 10/01/2004-09/30/2005      | Number of Beds: 120               | Superior:       | 0          |
| Tallahassee FL 32308           | Days In CR 365             | Maximum: <b>43,800</b>            | Standard:       | 184        |
| County: Leon[37]               | First Used: <b>2007/01</b> | Max Annualized: 43,800            | Conditional:    | 0          |
| Region: North [1] Area: 2      | Last Used: <b>2011/07</b>  | Total Patient: 42,235             | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>15,469</b>           | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: <b>15,963</b>           | FY Index:       | 1.03511959 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 37.79567%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 96.42694%                         | Cost:           | 1.21808921 |
| Open Date: 3/9/1992            | Statewide Low Occupan      | rey Threshold: <b>79.31440%</b>   | Target:         | 1.01620550 |
| Acquired Date: 3/9/1992        | Medicaid Low Occupan       | cy Threshold: <b>41.94060%</b>    | DC FY Index:    | 1.02650000 |
| Entered Medicaid 4/1/1992      | Low Occupancy Adjusti      | ment Factor: 121.57558%           | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2007    | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:   | 1.16658548 |
| Previous Med # <b>266485</b>   |                            |                                   |                 |            |
|                                |                            |                                   | PS Target:      | 1.02315072 |
|                                |                            |                                   |                 |            |

|       |   | R                | ate Calculations    |                    |          |     |           |
|-------|---|------------------|---------------------|--------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect           | Property | ROE | Totals    |
| 1     | Total Cost                                | 704,770          | 1,154,325           | 762,076            | 387,901  | 0   | 3,009,072 |
| 1a    | Audit Adjustments                         |                  |                     |                    |          |     |           |
| 2     | Cost Per Diem                             | 44.1502          | 72.3125             | 47.7401            | 24.3000  |     | 188.5028  |
| 3     | Cost Per Diem Inflated                    | 53.7789          | 84.3587             | 58.1517            |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                    |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 53.7789          | 84.3587             | 58.1517            | 24.3000  |     | 220.5893  |
| 5a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                    |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 53.8957          |                     | 58.2781            |          |     |           |
| 7     | Provider Target Rate                      | 55.1434          |                     | 59.6273            |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                    |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089            | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956            |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625            |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                    |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                    |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 45.9795          | 84.3587             | 54.3625            | 13.6500  |     | 198.3507  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                    |          |     |           |
| 14    | Prospective Per Diem 11                   | 45.9795          | 84.3587             | 54.3625            | 13.6500  |     | 198.3507  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | nary Limitations no | t applied after 7/ | 1/2002   |     |           |





210.93

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Consulate Health Care of Tallahassee**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 4/1/1992  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1992/01   |
| Indexed Asset Value   | 5,319,185 |
| FRVS Base Asset:      | 3,718,320 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.042290  |
|                       |           |

| Mortgage Information |              |          |  |  |  |
|----------------------|--------------|----------|--|--|--|
| Amount:              | 6,316,600    | 0.00     |  |  |  |
| Type:                | Variable [3] |          |  |  |  |
| < 60% of Base:       | False        |          |  |  |  |
| Interest Rate:       | 10.4000      | <b>%</b> |  |  |  |
| Chase Rate:          | 8.5000       | <b>%</b> |  |  |  |
| Amortization Rate:   | 10.4000      | <b>%</b> |  |  |  |
| Interest Only:       | False        |          |  |  |  |
| Yearly Payment:      | 506,389      |          |  |  |  |

| Calculation o      | Calculation of FRVS Per Diem |          |  |  |  |
|--------------------|------------------------------|----------|--|--|--|
| Tota               | al Amount                    | Per Diem |  |  |  |
| 80% Capital(1):    | 4,255,348                    | 12.8460  |  |  |  |
| 20% ROE(2):        | 1,063,837                    | 1.1413   |  |  |  |
| Insurance Cost(3): | 29,620                       | 0.7013   |  |  |  |
| Taxes Cost(3):     | 53,508                       | 1.2669   |  |  |  |
| Home Office(3):    | 133,659                      | 3.1647   |  |  |  |
| Replacement(3&4):  | 55,106                       | 0.0000   |  |  |  |
| Total FRVS PD:     |                              | 19.1202  |  |  |  |

- (1) 80% Capital (\$4,255,348) amortized at 10.4000% for 20 years Principal & Interest of \$506,389 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.8460
- (2) 20% ROE (\$1,063,837) times the ROE factor (0.042290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1413
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ |            | 1 2                      |           |  |
|---------------------------------------|------------|--------------------------|-----------|--|
| Per Bed Standard Det                  | ermination | Used Per Bed Standard:   | 30,986    |  |
| Comparison Date:                      | 7/1/1991   | Current RS PBS:          | 49,593    |  |
| Comparison Bed                        | 120        | Effective PBS Limitation | 3,718,320 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 45.9795   | 45.9795   | 3.3581                     | 42.6214                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 84.3587<br>54.3625<br>13.6500<br>0.0000<br>0.0000 | 84.3587<br>54.3625<br>19.1202<br>0.0000<br>0.0000 | 6.1612<br>3.9704<br>1.3964 | 78.1975<br>50.3921<br>17.7238 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$13.3149<br>\$8.6851         |  |
| Totals   | 198.3507  | 203.8209  | 14.8861                    | 210.9348                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





198.54

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

| Type of Ownership Titrace For pro | [-]                        | on this cost he ports herated i |                                     |  |  |
|-----------------------------------|----------------------------|---------------------------------|-------------------------------------|--|--|
| Provider Information              | Cost Report (CR)           | Patient Days                    | Ratings Days                        |  |  |
| 2701 Lake Alfred Road             | 09/01/2004-08/31/2005      | Number of Beds: 120             | Superior: 0                         |  |  |
| Winter Haven FL 33881             | Days In CR 365             | Maximum: 43,80                  | O Standard: 184                     |  |  |
| County: Polk[53]                  | First Used: <b>2007/01</b> | Max Annualized: 43,80           |                                     |  |  |
| Region: Central[3] Area: 6        | Last Used: <b>2011/07</b>  | Total Patient: 42,75            | Total: 184                          |  |  |
| Control Private For profit [1]    | Unaudited [3]              | Medicare: 14,43                 | Inflation                           |  |  |
| Current Class Central Large [6]   | Initial CR? False          | Medicaid: 18,85                 | FY Index: 1.03184729                |  |  |
| Class at 1/94: South Large [4]    | Medicaid Utilization       | 44.11359                        | % Semester Index: <b>1.26086800</b> |  |  |
| Operating Ex > 18 months [1]      | Occupancy:                 | 97.60503                        |                                     |  |  |
| Open Date: 10/2/1998              | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> ° |                                     |  |  |
| Acquired Date: 10/2/1998          | Medicaid Low Occupan       | cy Threshold: <b>41.94060</b> ° | DC FY Index: 1.02416134             |  |  |
| Entered Medicaid 10/2/1998        | Low Occupancy Adjusti      | ment Factor: <b>123.06092</b> ° | DC Sem Index: 1.19750000            |  |  |
| Med # Active Date: 1/1/2007       | Weighted Low Occ Adj       | ustment Factor: 100.00000       | DC Inflation: 1.16924937            |  |  |
| Previous Med # 265772             |                            |                                 | 1,10,21,0,                          |  |  |
|                                   |                            |                                 | PS Target: 1.02315072               |  |  |
| Rate Calculations                 |                            |                                 |                                     |  |  |

|       |   | R                | ate Calculations    |                    |          |     |           |
|-------|---|------------------|---------------------|--------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect           | Property | ROE | Totals    |
| 1     | Total Cost                                | 783,513          | 1,304,170           | 676,523            | 463,931  | 0   | 3,228,137 |
| 1a    | Audit Adjustments                         |                  |                     |                    |          |     |           |
| 2     | Cost Per Diem                             | 41.5458          | 69.1537             | 35.8727            | 24.6000  |     | 171.1722  |
| 3     | Cost Per Diem Inflated                    | 50.7670          | 80.8579             | 43.8347            |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                    |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 50.7670          | 80.8579             | 43.8347            | 24.6000  |     | 200.0596  |
| 5a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                    |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 50.8811          |                     | 46.1145            |          |     |           |
| 7     | Provider Target Rate                      | 52.0590          |                     | 47.1821            |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                    |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044            | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439            |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375            |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                    |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                    |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 48.5666          | 80.8579             | 43.8347            | 13.6500  |     | 186.9092  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                    |          |     |           |
| 14    | Prospective Per Diem 11                   | 48.5666          | 80.8579             | 43.8347            | 13.6500  |     | 186.9092  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | nary Limitations no | t applied after 7/ | 1/2002   |     |           |





198.54

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Consulate Health Care of Winter Haven

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 10/2/1998 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1998/07   |
| Indexed Asset Value   | 5,338,049 |
| FRVS Base Asset:      | 4,545,840 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.042290  |
|                       |           |

| Mortgage Information                         |  |  |  |  |
|--|--|--|--|--|
| Amount: 9,237,328.00                         |  |  |  |  |
| Fixed [2]                                    |  |  |  |  |
| False  |  |  |  |  |
| 6.2000                                       | <b>%</b>   |  |  |  |
| 4.0000                                       | <b>%</b>   |  |  |  |
| 6.2000                                       | <b>%</b>   |  |  |  |
| False  |  |  |  |  |
| Interest Only: False Yearly Payment: 373,074 |  |  |  |  |
|  | 9,237,328 Fixed [2] False 6.2000 4.0000 6.2000 False |  |  |  |

| Calculation      | on of FRVS Per      | Diem     |
|------------------|---------------------|----------|
|                  | Total Amount        | Per Diem |
| 80% Capital(1):  | 4,270,439           | 9.4641   |
| 20% ROE(2):      | 1,067,610           | 1.1453   |
| Insurance Cost(3 | 3): <b>23,703</b>   | 0.5544   |
| Taxes Cost(3):   | 109,240             | 2.5553   |
| Home Office(3):  | 120,805             | 2.8258   |
| Replacement(3&   | (24): <b>65,906</b> | 0.0000   |
| Total FRVS PI    | ):                  | 16.5449  |

- (1) 80% Capital (\$4,270,439) amortized at 6.2000% for 20 years Principal & Interest of \$373,074 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.4641
- (2) 20% ROE (\$1,067,610) times the ROE factor (0.042290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1453
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 37,882    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1998   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 4,545,840 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 48.5666   | 48.5666   | 3.5471                     | 45.0195                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 80.8579<br>43.8347<br>13.6500<br>0.0000<br>0.0000 | 80.8579<br>43.8347<br>16.5449<br>0.0000<br>0.0000 | 5.9055<br>3.2015<br>1.2084 | 74.9524<br>40.6332<br>15.3365 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$13.9169<br>\$8.6851         |  |
| Totals   | 186.9092  | 189.8041  | 13.8625                    | 198.5436                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





196.38

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 Rep             | ort (CR)        | Patien          | t Days      | Ratings                     | Days       |
|---------------------------------|----------------------|-----------------|-----------------|-------------|-----------------------------|------------|
| 5245 North Socrum Loop Roa      | 02/01/2004-          | 01/31/2005      | Number of Beds  | •           | Superior:                   | 0          |
| Lakeland FL 33809               | Days In CR           | 366             | Maximum:        | 43,920      | Standard:                   | 184        |
| County: Polk[53]                | First Used:          | 2007/01         | Max Annualized  | : 43,800    | Conditional:                |            |
| Region: Central[3] Area: 6      | Last Used:           | 2011/07         | Total Patient:  | 41,428      | Total:                      | 184        |
| Control Private For profit [1]  | Unaudited [3         | 3]              | Medicare:       | 8,566       | Infla                       | tion       |
| Current Class Central Large [6] | Initial CR? <b>F</b> | False           | Medicaid:       | 26,821      | FY Index:                   | 1.01175775 |
| Class at 1/94: South Large [4]  | Medicaid             | l Utilization   |                 | 64.74124%   | Semester Index:             | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupan              | cy:             |                 | 94.32605%   | Cost:                       | 1.24621531 |
| Open Date: 12/1/1984            | Statewide            | e Low Occupan   | cy Threshold:   | 79.31440%   | Target:                     | 1.01620550 |
| Acquired Date: 12/1/1984        | Medicaid             | l Low Occupan   | cy Threshold:   | 41.94060%   | DC FY Index:                | 1.00816202 |
| Entered Medicaid 12/1/1984      | Low Occ              | cupancy Adjustr | ment Factor:    | 118.92676%  | DC FT Index.  DC Sem Index: | 1.19750000 |
| Med # Active Date: 1/1/2007     | Weighted             | d Low Occ Adji  | ustment Factor: | 100.00000%  |                             |            |
| Previous Med # 213616           |                      |                 |                 |             | DC Inflation:               | 1.18780511 |
|                                 |                      |                 |                 |             | PS Target:                  | 1.02315072 |
|                                 |                      | Rate Ca         | lculations      |             |                             |            |
| Item Description                | Opera                | ting D          | irect InDi      | rect Proper | ty ROE                      | Totals     |

|       | -   |                 | Rate Calculations   |                     | I        |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,102,081       | 1,827,409           | 869,961             | 673,744  | 0   | 4,473,195 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 41.0902         | 68.1335             | 32.4358             | 25.1200  |     | 166.7795  |
| 3     | Cost Per Diem Inflated                    | 51.2072         | 80.9293             | 40.4220             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 51.2072         | 80.9293             | 40.4220             | 25.1200  |     | 197.6785  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 51.5206         |                     | 46.1145             |          |     |           |
| 7     | Provider Target Rate                      | 52.7133         |                     | 47.1821             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383         | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921         |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666         |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 48.5666         | 80.9293             | 40.4220             | 13.6500  |     | 183.5679  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 1.3421              | 0.6704              |          |     |           |
| 14    | Prospective Per Diem 11                   | 48.5666         | 82.2714             | 41.0924             | 13.6500  |     | 185.5804  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





196.38

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Consulate Health Care of Lakeland**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 4/1/1998  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1984/07   |
| Indexed Asset Value    | 4,005,633 |
| FRVS Base Asset:       | 2,134,715 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.042710  |
|                        |           |

| Mortgage Information |          |          |  |  |  |
|----------------------|----------|----------|--|--|--|
| Amount:              |          | 0.00     |  |  |  |
| Type:                | None [1] |          |  |  |  |
| < 60% of Base:       | True     |          |  |  |  |
| Interest Rate:       | 8.5000   | <b>%</b> |  |  |  |
| Chase Rate:          | 8.5000   | <b>%</b> |  |  |  |
| Amortization Rate:   | 8.5000   | <b>%</b> |  |  |  |
| Interest Only:       | True     |          |  |  |  |
| Yearly Payment:      | 269      | ,936     |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Tota                         | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 3,204,506 | 6.8477   |  |  |  |
| 20% ROE(2):                  | 801,127   | 0.8680   |  |  |  |
| Insurance Cost(3):           | 27,668    | 0.6679   |  |  |  |
| Taxes Cost(3):               | 68,206    | 1.6464   |  |  |  |
| Home Office(3):              | 105,602   | 2.5490   |  |  |  |
| Replacement(3&4):            | 76,580    | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 12.5790  |  |  |  |

- (1) 80% Capital (\$3,204,506) amortized at 8.5000% for 20 years Interest of \$269,936 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.8477
- (2) 20% ROE (\$801,127) times the ROE factor (0.042710) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8680
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |  |  |
| Operating  | 48.5666   | 48.5666   | 3.5471                     | 45.0195                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 82.2714<br>41.0924<br>13.6500<br>0.0000<br>0.0000 | 82.2714<br>41.0924<br>12.5790<br>0.0000<br>0.0000 | 6.0087<br>3.0012<br>0.9187 | 76.2627<br>38.0912<br>11.6603 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 107.7001  | 101.700   |                            | \$16.6658<br>\$8.6851         |  |  |  |
| Totals   | 185.5804  | 184.5094  | 13.4757                    | 196.3846                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





203.36

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Consulate Health Care Of New Port Richev**

Type of Cost Report:Related Party Change of Ownership [4] Type of Cost:Actual[2] Type of Rate:Prospective[1] Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Related Party (RP) CHOW[3]

| Provider Information            | Cost Report (CR)           | Patient Days                     | Ratings         | Days       |
|---------------------------------|----------------------------|----------------------------------|-----------------|------------|
| 8417 County Road 54             | 09/01/2004-08/31/2005      | Number of Beds: 120              | Superior:       | 0          |
| New Port Richey FL 34653        | Days In CR 365             | Maximum: <b>43,800</b>           | Standard:       | 184        |
| County: Pasco[51]               | First Used: <b>2007/01</b> | Max Annualized: 43,800           |                 | 0          |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient: 40,768            | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>4,983</b>           | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>26,627</b>          | FY Index:       | 1.03184729 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 65.31348%                        | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 93.07762%                        | Cost:           | 1.22195214 |
| Open Date: 4/1/1984             | Statewide Low Occupar      | ncy Threshold: <b>79.31440</b> % | Target:         | 1.01620550 |
| Acquired Date: 4/1/1984         | Medicaid Low Occupan       | cy Threshold: <b>41.94060</b> %  | DC FY Index:    | 1.02416134 |
| Entered Medicaid 4/1/1984       | Low Occupancy Adjusts      | ment Factor: 117.35275%          | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2007     | Weighted Low Occ Adj       | ustment Factor: 100.0000%        | DC Inflation:   | 1.16924937 |
| Previous Med # 213594           |                            |                                  |                 |            |
|                                 |                            |                                  | PS Target:      | 1.02315072 |

|       |   | I         | Rate Calculations |          | ,        |     |           |
|-------|---|-----------|-------------------|----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct            | InDirect | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,116,863 | 1,913,347         | 945,355  | 696,030  | 0   | 4,671,595 |
| 1a    | Audit Adjustments                         |           |                   |          |          |     |           |
| 2     | Cost Per Diem                             | 41.9448   | 71.8574           | 35.5036  | 26.1400  |     | 175.4458  |
| 3     | Cost Per Diem Inflated                    | 51.2545   | 84.0192           | 43.3837  |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |                   |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 51.2545   | 84.0192           | 43.3837  | 26.1400  |     | 204.7974  |
| 5a    | Interim Adjustment                        |           |                   |          |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |                   |          |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 51.3697   |                   | 46.1145  |          |     |           |
| 7     | Provider Target Rate                      | 52.5589   |                   | 47.1821  |          |     |           |
| 7a    | Interim Adjustment                        |           |                   |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |                   |          |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383   | 96.2960           | 61.3044  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921   |                   | 55.1439  |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666   |                   | 56.0375  |          |     |           |
| 10a   | New Provider Target Limitation            |           |                   |          |          |     |           |
| 10b   | Base for line 10a                         |           |                   |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 48.5666   | 84.0192           | 43.3837  | 13.6500  |     | 189.6195  |
| 12/13 | Medicaid Adjustment Rate                  |           | 1.4475            | 0.7474   |          |     |           |
| 14    | Prospective Per Diem 11                   | 48.5666   | 85.4667           | 44.1311  | 13.6500  |     | 191.8144  |
| 15    | 11 1 10 4 1 1 1 1 0 7 1 1000              |           |                   |          |          |     |           |





203.36

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Consulate Health Care Of New Port Richev**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 4/1/1998  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1984/01   |
| Indexed Asset Value    | 3,868,608 |
| FRVS Base Asset:       | 2,097,277 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.042290  |
|                        |           |

| Mortgage Information |          |          |  |  |  |
|----------------------|----------|----------|--|--|--|
| Amount:              |          | 0.00     |  |  |  |
| Type:                | None [1] |          |  |  |  |
| < 60% of Base:       | True     |          |  |  |  |
| Interest Rate:       | 8.5000   | <b>%</b> |  |  |  |
| Chase Rate:          | 8.5000   | <b>%</b> |  |  |  |
| Amortization Rate:   | 8.5000   | <b>%</b> |  |  |  |
| Interest Only:       | True     |          |  |  |  |
| Yearly Payment:      | 260,     | 702      |  |  |  |
|                      |          |          |  |  |  |

| Calculation of FRVS Per Diem |                      |          |  |  |
|------------------------------|----------------------|----------|--|--|
|                              | Total Amount         | Per Diem |  |  |
| 80% Capital(1):              | 3,094,886            | 6.6134   |  |  |
| 20% ROE(2):                  | 773,722              | 0.8301   |  |  |
| Insurance Cost(3             | 3 <b>0,445</b>       | 0.7468   |  |  |
| Taxes Cost(3):               | 50,648               | 1.2423   |  |  |
| Home Office(3):              | 102,970              | 2.5258   |  |  |
| Replacement(3&               | (24): <b>218,987</b> | 0.0000   |  |  |
| Total FRVS PI                | <b>)</b> :           | 11.9584  |  |  |

- (1) 80% Capital (\$3,094,886) amortized at 8.5000% for 20 years Interest of \$260,702 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.6134
- (2) 20% ROE (\$773,722) times the ROE factor (0.042290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8301
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 48.5666   | 48.5666   | 3.5471                     | 45.0195                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 85.4667<br>44.1311<br>13.6500<br>0.0000<br>0.0000 | 85.4667<br>44.1311<br>11.9584<br>0.0000<br>0.0000 | 6.2421<br>3.2231<br>0.8734 | 79.2246<br>40.9080<br>11.0850 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.4420<br>\$8.6851         |  |
| Totals   | 191.8144  | 190.1228  | 13.8857                    | 203.3642                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





196.84

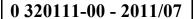
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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]

| <u> </u>                       | L J                        |                                   | / /             |            |
|--------------------------------|----------------------------|-----------------------------------|-----------------|------------|
| Provider Information           | Cost Report (CR)           | Patient Days                      | Ratings         | Days       |
| 991 Pondella Road              | 02/01/2004-01/31/2005      | Number of Beds: 120               | Superior:       | 0          |
| North Ft. Myers FL 33903       | Days In CR 366             | Maximum: <b>43,920</b>            | Standard:       | 184        |
| County: Lee[36]                | First Used: <b>2007/01</b> | Max Annualized: 43,800            | Conditional:    | 0          |
| Region: South[2] Area: 8       | Last Used: <b>2011/07</b>  | Total Patient: 42,584             | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>8,650</b>            | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: <b>28,593</b>           | FY Index:       | 1.01175775 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 67.14494%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 96.95811%                         | Cost:           | 1.24621531 |
| Open Date: 6/1/1985            | Statewide Low Occupan      | rey Threshold: <b>79.31440%</b>   | Target:         | 1.01620550 |
| Acquired Date: 6/1/1985        | Medicaid Low Occupan       | cy Threshold: <b>41.94060%</b>    | DC FY Index:    | 1.00816202 |
| Entered Medicaid 6/1/1985      | Low Occupancy Adjustr      |                                   | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2007    | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:   | 1.18780511 |
| Previous Med # 213624          |                            |                                   |                 |            |
|                                |                            |                                   | PS Target:      | 1.02315072 |
| 7                              |                            |                                   |                 |            |

|       | Rate Calculations  |           |           |           |          |     |           |
|-------|--|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost   | 1,139,144 | 1,842,813 | 1,025,789 | 707,677  | 0   | 4,715,423 |
| 1a    | Audit Adjustments  |           |           |           |          |     |           |
| 2     | Cost Per Diem  | 39.8400   | 64.4498   | 35.8755   | 24.7500  |     | 164.9153  |
| 3     | Cost Per Diem Inflated   | 49.6492   | 76.5538   | 44.7086   |          |     |           |
| 4     | Low Occupancy Adjustment   |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 49.6492   | 76.5538   | 44.7086   | 24.7500  |     | 195.6616  |
| 5a    | Interim Adjustment   |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 49.9529   |           | 47.9568   |          |     |           |
| 7     | Provider Target Rate   | 51.1093   |           | 49.0670   |          |     |           |
| 7a    | Interim Adjustment   |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings  | 51.5193   | 97.3713   | 64.0999   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 50.3378   |           | 56.8989   |          |     |           |
| 10    | Target Rate Class Ceiling  | 51.1535   |           | 57.8210   |          |     |           |
| 10a   | New Provider Target Limitation   |           |           |           |          |     |           |
| 10b   | Base for line 10a  |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 49.6492   | 76.5538   | 44.7086   | 13.6500  |     | 184.5616  |
| 12/13 | Medicaid Adjustment Rate   |           | 1.4766    | 0.8623    |          |     |           |
| 14    | Prospective Per Diem 11  | 49.6492   | 78.0304   | 45.5709   | 13.6500  |     | 186.9005  |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Consulate Health Care of North Fort Myers**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 4/1/1998  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1985/01   |
| Indexed Asset Value    | 3,711,776 |
| FRVS Base Asset:       | 2,181,402 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.042710  |
|                        |           |

| Mortgage Information |          |          |  |
|----------------------|----------|----------|--|
| Amount:              |          | 0.00     |  |
| Type:                | None [1] |          |  |
| < 60% of Base:       | True     |          |  |
| Interest Rate:       | 8.5000   | <b>%</b> |  |
| Chase Rate:          | 8.5000   | <b>%</b> |  |
| Amortization Rate:   | 8.5000   | <b>%</b> |  |
| Interest Only:       | True     |          |  |
| Yearly Payment:      | 250,134  |          |  |

| Calculatio        | n of FRVS Per     | Diem     |
|-------------------|-------------------|----------|
| Т                 | Γotal Amount      | Per Diem |
| 80% Capital(1):   | 2,969,421         | 6.3454   |
| 20% ROE(2):       | 742,355           | 0.8043   |
| Insurance Cost(3) | ): <b>28,746</b>  | 0.6750   |
| Taxes Cost(3):    | 59,243            | 1.3912   |
| Home Office(3):   | 104,185           | 2.4466   |
| Replacement(3&    | 4): <b>78,676</b> | 0.0000   |
| Total FRVS PD     | ):                | 11.6625  |

- (1) 80% Capital (\$2,969,421) amortized at 8.5000% for 20 years Interest of \$250,134 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.3454
- (2) 20% ROE (\$742,355) times the ROE factor (0.042710) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8043
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |
|---------------------|-------------|--------------------------|-----------|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |
| Comparison Bed      | 78          | Effective PBS Limitation | 2,223,000 |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 49.6492   | 49.6492   | 3.6261                     | 46.0231                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 78.0304<br>45.5709<br>13.6500<br>0.0000<br>0.0000 | 78.0304<br>45.5709<br>11.6625<br>0.0000<br>0.0000 | 5.6990<br>3.3283<br>0.8518 | 72.3314<br>42.2426<br>10.8107 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$16.7423<br>\$8.6851         |  |
| Totals   | 186.9005  | 184.9130  | 13.5052                    | 196.8352                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





197.31

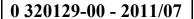
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Consulate Health Care of Port Charlotte**

Type of Cost Report:Related Party Change of Ownership [4] Type of Cost:Actual[2] Type of Rate:Prospective[1] Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Related Party (RP) CHOW[3]

| Provider Information  | Cost Report (CR)                              | Patient Days                              | Ratings                     | Days                     |  |  |
|---|---|---|-----------------------------|--------------------------|--|--|
| 18480 Toledo Blade Boulevar                                 | 06/01/2004-05/31/2005                         | Number of Beds: 120                       | Superior:                   | 0                        |  |  |
| Port Charlotte FL 33948 County: Charlotte[8]                | Days In CR 365 First Used: 2007/01            | Maximum: 43,800<br>Max Annualized: 43,800 | Conditional:                | 155<br>29                |  |  |
| Region: South[2] Area: 8 Control Private For profit [1]     | Last Used: 2011/07<br>Unaudited [3]           | Total Patient: 43,219 Medicare: 11,356    |                             | 184                      |  |  |
| Current Class South Large [4]                               | Initial CR? False                             | Medicaid: <b>24,040</b>                   | FY Index:                   | 1.02245316               |  |  |
| Class at 1/94: South Large [4] Operating Ex > 18 months [1] | Medicaid Utilization Occupancy:               | 55.62368%<br>98.67352%                    | Schicster mack.             | 1.26086800<br>1.23317923 |  |  |
| Open Date: 3/12/1998<br>Acquired Date: 3/12/1998            | Statewide Low Occupan<br>Medicaid Low Occupan |   | Target:                     | 1.01620550               |  |  |
| Entered Medicaid 3/12/1998 Med # Active Date: 1/1/2007      | Low Occupancy Adjustr Weighted Low Occ Adju   | ment Factor: 124.40808%                   | DC FY Index:  DC Sem Index: | 1.01716131<br>1.19750000 |  |  |
| Previous Med # 226564                                       |   |   | PS Target:                  | 1.17729606<br>1.02315072 |  |  |
| Pata Calculations   |   |   |                             |                          |  |  |

|       | Rate Calculations   |           |           |          |          |     |           |
|-------|---|-----------|-----------|----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct    | InDirect | Property | ROE | Totals    |
| 1     | Total Cost  | 1,010,380 | 1,549,086 | 840,005  | 406,757  | 0   | 3,806,228 |
| 1a    | Audit Adjustments   |           |           |          |          |     |           |
| 2     | Cost Per Diem   | 42.0291   | 64.4379   | 34.9420  | 16.9200  |     | 158.3290  |
| 3     | Cost Per Diem Inflated  | 51.8294   | 75.8625   | 43.0897  |          |     |           |
| 4     | Low Occupancy Adjustment  |           |           |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 51.8294   | 75.8625   | 43.0897  | 16.9200  |     | 187.7016  |
| 5a    | Interim Adjustment  |           |           |          |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |          |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 51.9822   |           | 47.9568  |          |     |           |
| 7     | Provider Target Rate  | 53.1856   |           | 49.0670  |          |     |           |
| 7a    | Interim Adjustment  |           |           |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |          |          |     |           |
| 8     | Cost Based Class Ceilings   | 51.5193   | 97.3713   | 64.0999  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 50.3378   |           | 56.8989  |          |     |           |
| 10    | Target Rate Class Ceiling   | 51.1535   |           | 57.8210  |          |     |           |
| 10a   | New Provider Target Limitation  |           |           |          |          |     |           |
| 10b   | Base for line 10a   |           |           |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 51.1535   | 75.8625   | 43.0897  | 13.6500  |     | 183.7557  |
| 12/13 | Medicaid Adjustment Rate  |           | 0.4043    | 0.2296   |          |     |           |
| 14    | Prospective Per Diem 11   | 51.1535   | 76.2668   | 43.3193  | 13.6500  |     | 184.3896  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |          |          |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Consulate Health Care of Port Charlotte**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 3/12/1998 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1998/01   |
| Indexed Asset Value   | 5,227,134 |
| FRVS Base Asset:      | 4,306,175 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.043330  |
|                       |           |

| Mortgage Information        |  |  |  |  |  |
|-----------------------------|--|--|--|--|--|
| Amount: <b>5,604,395.00</b> |  |  |  |  |  |
| Variable [3]                |  |  |  |  |  |
| False                       |  |  |  |  |  |
| 6.5012                      | <b>%</b>   |  |  |  |  |
| 4.5000                      | <b>%</b>   |  |  |  |  |
| 6.5000                      | <b>%</b>   |  |  |  |  |
| False                       |  |  |  |  |  |
| Yearly Payment: 374,132     |  |  |  |  |  |
|                             | 5,604,395<br>Variable [3<br>False<br>6.5012<br>4.5000<br>6.5000<br>False |  |  |  |  |

| Calculation of FRVS Per Diem |                             |          |  |  |  |
|------------------------------|-----------------------------|----------|--|--|--|
|                              | Total Amount                | Per Diem |  |  |  |
| 80% Capital(1):              | 4,181,707                   | 9.4909   |  |  |  |
| 20% ROE(2):                  | 1,045,427                   | 1.1491   |  |  |  |
| Insurance Cost(              | 3): <b>27,402</b>           | 0.6340   |  |  |  |
| Taxes Cost(3):               | 92,089                      | 2.1308   |  |  |  |
| Home Office(3)               | 113,739                     | 2.6317   |  |  |  |
| Replacement(38               | <b>§</b> 4): <b>186,423</b> | 0.0000   |  |  |  |
| Total FRVS P                 | D:                          | 16.0365  |  |  |  |

- (1) 80% Capital (\$4,181,707) amortized at 6.5000% for 20 years Principal & Interest of \$374,132 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.4909
- (2) 20% ROE (\$1,045,427) times the ROE factor (0.043330) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1491
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 37,445    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1997    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 115         | Effective PBS Limitation | 4,306,175 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components   | Cost FRVS MTA* Final Component                    |   |                            |                               |  |  |  |
| Operating  | 51.1535   | 51.1535   | 3.7360                     | 47.4175                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 76.2668<br>43.3193<br>13.6500<br>0.0000<br>0.0000 | 76.2668<br>43.3193<br>16.0365<br>0.0000<br>0.0000 | 5.5702<br>3.1638<br>1.1712 | 70.6966<br>40.1555<br>14.8653 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$15.4895<br>\$8.6851         |  |  |  |
| Totals   | 184.3896  | 186.7761  | 13.6412                    | 197.3095                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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]

|          | of Ownership: Private For prof                             |                       |                           |             |                  |                          |       |                  |      |                        |            |
|----------|--|-----------------------|---------------------------|-------------|------------------|--------------------------|-------|------------------|------|------------------------|------------|
|          | Provider Information                                       |                       | Cost Report (CR           | .)          |                  | Patient D                | ays   |                  |      | Ratings 1              | Days       |
|          | Fruitville Road<br>sota FL 34232                           | <b>09/0</b><br>Days I | 01/2004-08/31/2<br>n CR   | 2005<br>365 | Number<br>Maximu |                          | _     | 1<br>29,565      |      | Superior:<br>Standard: | 0<br>184   |
| Count    | y: Sarasota[58] n: South[2] Area: 8                        | First U               | sed: <b>2007</b>          | /01         |                  | nualized:                | 2     | 29,565<br>28,044 |      | Conditional:<br>Total: | 0<br>184   |
|          | ol Private For profit [1]                                  |                       | dited [3]                 |             | Medicar          |                          |       | 4,691            |      | Inflati                | on         |
| Curre    | nt Class South Small [3]                                   | Initial               | CR? False                 |             | Medicai          |                          |       | 18,071           | FY   | Index:                 | 1.03184729 |
| Class    | at 1/94: <b>South Small [3]</b>                            |                       | Medicaid Utiliza          | ition       |                  | (                        | 64.43 | 3803%            | Sem  | ester Index:           | 1.26086800 |
| Opera    | ting Ex > <b>18 months</b> [1]                             |                       | Occupancy:                |             |                  |                          |       | 5540%            | Cos  |                        | 1.22195214 |
| Open     |  |                       | Statewide Low (           | _           | -                |                          |       | 1440%            | Targ | get:                   | 1.01620550 |
|          | red Date: <b>2/18/1998</b>                                 |                       | Medicaid Low C            |             | -                |                          |       | 4060%            |      | FY Index:              | 1.02416134 |
|          | ed Medicaid <b>2/18/1998</b>                               |                       | Low Occupancy             |             |                  |                          |       | 9418%            |      | Sem Index:             | 1.19750000 |
|          | # Active Date: 1/1/2007                                    |                       | Weighted Low (            | Occ Adju    | stment F         | actor: 1                 | 00.00 | 0000%            |      | Inflation:             | 1.16924937 |
| Previo   | ous Med # <b>226556</b>                                    |                       |                           |             |                  |                          |       |                  | PS ' | Γarget:                | 1.02315072 |
|          |  |                       |                           | Rate Cal    | culations        |                          |       |                  |      |                        |            |
| Item     | Description  |                       | Operating                 | Di          | rect             | InDirec                  | t     | Propert          | ty   | ROE                    | Totals     |
| 1        | Total Cost   |                       | 960,815                   | 1,4         | 07,987           | 750,3                    | 41    | 312,8            | 309  | 0                      | 3,431,952  |
| 1a       | Audit Adjustments  |                       |                           |             |                  |                          |       |                  |      |                        |            |
| 2        | Cost Per Diem  |                       | 53.1689                   | 7           | 7.9142           | 41.52                    | 18    | 17.31            | 100  |                        | 189.9149   |
| 3        | Cost Per Diem Inflated                                     |                       | 64.9699                   | 9           | 1.1011           | 50.73                    | 77    |                  |      |                        |            |
| 4        | Low Occupancy Adjustment                                   |                       |                           |             |                  |                          |       |                  |      |                        |            |
| 5        | Occupancy Adjusted/Inflated Per I                          | Diem                  | 64.9699                   | 9:          | 1.1011           | 50.73                    | 77    | 17.31            | 100  |                        | 224.1187   |
| 5a       | Interim Adjustment   |                       |                           |             |                  |                          |       |                  |      |                        |            |
| 5b       | Interim Adjusted Per Diem                                  |                       |                           |             |                  |                          |       |                  |      |                        |            |
| 6 7      | Prior Semester: Provider Target Ba<br>Provider Target Rate | ise                   | 65.1160<br><b>66.6235</b> |             |                  | 58.57:<br><b>59.93</b> : |       |                  |      |                        |            |
| 7a<br>7b | Interim Adjustment<br>Interim Adjusted Provider Target F   | Rate                  |                           |             |                  |                          |       |                  |      |                        |            |

 12/13
 Medicaid Adjustment Rate
 1.4797
 0.8241

 14
 Prospective Per Diem 11
 59.2863
 92.5808
 51.5618
 13.6500
 217.0789

 15
 Inflated Usual & Customary Charge
 Usual and Customary Limitations not applied after 7/1/2002

91.1011

102.7706

13.6500

13.6500

214.7751

78.6955

70.2905

71.4296

50.7377

Provider has submitted Supplemental Schedule.

Cost Based Class Ceilings

Target Rate Class Ceiling

Lesser of 5,7,8,10, 10a

10b | Base for line 10a

Prior Semester: Class Ceiling Target Base

New Provider Target Limitation

8

9

10

10a

11

59.2863

60.7984

61.7837

59.2863





230.61

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Consulate Health Care of Sarasota**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 2/18/1998 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1998/01   |
| Indexed Asset Value   | 3,778,410 |
| FRVS Base Asset:      | 3,033,045 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.042290  |
|                       |           |

| Mortgage Information    |              |  |  |  |  |  |
|-------------------------|--------------|--|--|--|--|--|
| Amount: 3,269,231.00    |              |  |  |  |  |  |
| Type:                   | Variable [3] |  |  |  |  |  |
| < 60% of Base:          | False        |  |  |  |  |  |
| Interest Rate:          | 6.5012 %     |  |  |  |  |  |
| Chase Rate:             | 4.5000 %     |  |  |  |  |  |
| Amortization Rate:      | 6.5000 %     |  |  |  |  |  |
| Interest Only:          | False        |  |  |  |  |  |
| Yearly Payment: 270,440 |              |  |  |  |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |  |
|------------------------------|--------------------|----------|--|--|--|
|                              | Total Amount       | Per Diem |  |  |  |
| 80% Capital(1):              | 3,022,728          | 10.1637  |  |  |  |
| 20% ROE(2):                  | 755,682            | 1.2010   |  |  |  |
| Insurance Cost(              | 3): <b>16,046</b>  | 0.5722   |  |  |  |
| Taxes Cost(3):               | 63,471             | 2.2633   |  |  |  |
| Home Office(3)               | : 81,500           | 2.9061   |  |  |  |
| Replacement(38               | £4): <b>32,070</b> | 0.0000   |  |  |  |
| Total FRVS PI                | D:                 | 17.1063  |  |  |  |

- (1) 80% Capital (\$3,022,728) amortized at 6.5000% for 20 years Principal & Interest of \$270,440 divided by annual available days (29,565) divided by Occup. Adj. (0.9000) = \$10.1637
- (2) 20% ROE (\$755,682) times the ROE factor (0.042290) divided by annual available days (29,565) divided by Occup. Adj. (0.9000) = \$1.2010
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 37,445    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1997    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 81          | Effective PBS Limitation | 3,033,045 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 59.2863   | 59.2863   | 4.3300                     | 54.9563                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 92.5808<br>51.5618<br>13.6500<br>0.0000<br>0.0000 | 92.5808<br>51.5618<br>17.1063<br>0.0000<br>0.0000 | 6.7617<br>3.7658<br>1.2494 | 85.8191<br>47.7960<br>15.8569 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.4956<br>\$8.6851         |  |
| Totals   | 217.0789  | 220.5352  | 16.1069                    | 230.6090                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





202.40

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

| Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Related Party (RP) CHOW[3] |                    |                               |                    |         |                 |            |
|---|--------------------|-------------------------------|--------------------|---------|-----------------|------------|
| Provider Information  | Cost Report (CR    | Cost Report (CR) Patient Days |                    |         | Ratings Days    |            |
| 1310 37th Street  | 09/01/2004-08/31/2 | 2005 Number                   | of Beds: 15        | 59      | Superior:       | 0          |
| Vero Beach FL 32960   | Days In CR         | 365 Maximu                    | m:                 | 58,035  | Standard:       | 184        |
| County: Indian River[31]  | First Used: 2007   | / <b>01</b> Max Ar            | nualized:          | 58,035  | Conditional:    | 0          |
| Region: South[2] Area: 9  | Last Used: 2011    | / <b>07</b> Total Pa          | tient:             | 53,809  | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]      | Medicar                       | e:                 | 12,132  | Inflat          | ion        |
| Current Class South Large [4]   | Initial CR? False  | Medicai                       | d:                 | 34,435  | FY Index:       | 1.03184729 |
| Class at 1/94: South Large [4]  | Medicaid Utiliza   | ition                         | 63.99              | 9487%   | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]  | Occupancy:         |                               | <b>92.7</b> 3      | 1819%   | Cost:           | 1.22195214 |
| Open Date: 10/1/1984  | Statewide Low (    | Occupancy Thres               | nold: <b>79.3</b>  | 1440%   | Target:         | 1.01620550 |
| Acquired Date: 10/1/1984  | Medicaid Low C     | Occupancy Thresh              | old: <b>41.9</b> 4 | 4060%   | DC FY Index:    | 1.02416134 |
| Entered Medicaid 10/1/1984  | Low Occupancy      | Adjustment Fact               | or: <b>116.8</b> 9 | 9956%   | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2007   | Weighted Low (     | Occ Adjustment F              | actor: 100.00      | 0000%   | DC Inflation:   | 1.16924937 |
| Previous Med # <b>213608</b>  |                    |                               |                    |         |                 |            |
|   |                    |                               |                    |         | PS Target:      | 1.02315072 |
|   |                    | Rate Calculations             |                    |         |                 |            |
| Item Description  | Operating          | Direct                        | InDirect           | Propert | y ROE           | Totals     |

|       |   | F                | Rate Calculations   |                     |           |     |           |
|-------|---|------------------|---------------------|---------------------|-----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property  | ROE | Totals    |
| 1     | Total Cost                                | 1,418,213        | 2,409,208           | 1,174,923           | 1,127,058 | 0   | 6,129,402 |
| 1a    | Audit Adjustments                         |                  |                     |                     |           |     |           |
| 2     | Cost Per Diem                             | 41.1852          | 69.9639             | 34.1200             | 32.7300   |     | 177.9991  |
| 3     | Cost Per Diem Inflated                    | 50.3263          | 81.8052             | 41.6930             |           |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |           |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 50.3263          | 81.8052             | 41.6930             | 32.7300   |     | 206.5545  |
| 5a    | Interim Adjustment                        |                  |                     |                     |           |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |           |     |           |
| 6     | Prior Semester: Provider Target Base      | 50.4397          |                     | 47.9568             |           |     |           |
| 7     | Provider Target Rate                      | 51.6074          |                     | 49.0670             |           |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |           |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |           |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999             | 13.6500   |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989             |           |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210             |           |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |           |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |           |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 50.3263          | 81.8052             | 41.6930             | 13.6500   |     | 187.4745  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.2880              | 0.6564              |           |     |           |
| 14    | Prospective Per Diem 11                   | 50.3263          | 83.0932             | 42.3494             | 13.6500   |     | 189.4189  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002    |     |           |





202.40

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Consulate Health Care of Vero Beach

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 4/1/1998  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1984/07   |
| Indexed Asset Value   | 7,176,382 |
| FRVS Base Asset:      | 2,240,349 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.042290  |
|                       |           |

| Mortgage Information |          |      |  |  |  |
|----------------------|----------|------|--|--|--|
| Amount:              |          | 0.00 |  |  |  |
| Type:                | None [1] |      |  |  |  |
| < 60% of Base:       | True     |      |  |  |  |
| Interest Rate:       | 8.5000   | %    |  |  |  |
| Chase Rate:          | 8.5000   | %    |  |  |  |
| Amortization Rate:   | 8.5000   | %    |  |  |  |
| Interest Only:       | True     |      |  |  |  |
| Yearly Payment:      | 483,611  |      |  |  |  |

| Calculation of FRVS Per Diem |                             |          |  |  |
|------------------------------|-----------------------------|----------|--|--|
|                              | Total Amount                | Per Diem |  |  |
| 80% Capital(1):              | 5,741,106                   | 9.2590   |  |  |
| 20% ROE(2):                  | 1,435,276                   | 1.1621   |  |  |
| Insurance Cost(              | (3): <b>34,553</b>          | 0.6421   |  |  |
| Taxes Cost(3):               | 102,650                     | 1.9077   |  |  |
| Home Office(3)               | 144,388                     | 2.6833   |  |  |
| Replacement(38               | <b>%</b> 4): <b>111,780</b> | 0.0000   |  |  |
| Total FRVS P                 | D:                          | 15.6542  |  |  |

- (1) 80% Capital (\$5,741,106) amortized at 8.5000% for 20 years Interest of \$483,611 divided by annual available days (58,035) divided by Occup. Adj. (0.9000) = \$9.2590
- (2) 20% ROE (\$1,435,276) times the ROE factor (0.042290) divided by annual available days (58,035) divided by Occup. Adj. (0.9000) = \$1.1621
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 50.3263   | 50.3263   | 3.6756                     | 46.6507                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 83.0932<br>42.3494<br>13.6500<br>0.0000<br>0.0000 | 83.0932<br>42.3494<br>15.6542<br>0.0000<br>0.0000 | 6.0687<br>3.0930<br>1.1433 | 77.0245<br>39.2564<br>14.5109 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$16.2730<br>\$8.6851         |  |
| Totals   | 189.4189  | 191.4231  | 13.9806                    | 202.4006                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





209.37

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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           | 1 ' '                      |                 |            | · · /                        | D          |
|--------------------------------|----------------------------|-----------------|------------|------------------------------|------------|
| Provider information           | Cost Report (CR)           | Patient         | Days       | Ratings Days                 |            |
| 1626 Davis Road                | 09/01/2004-08/31/2005      | Number of Beds: | 120        | Superior:                    | 0          |
| West Palm Beach FL 33406       | Days In CR 365             | Maximum:        | 43,800     | Standard:                    | 184        |
| County: Palm Beach[50]         | First Used: <b>2007/01</b> | Max Annualized: | 43,800     | Conditional:                 |            |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient:  | 40,686     | Total:                       | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:       | 5,956      | Inflat                       | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid:       | 29,881     | FY Index:                    | 1.03184729 |
| Class at 1/94: South Large [4] | Medicaid Utilization       |                 | 73.44295%  | Semester Index:              | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 |                 | 92.89041%  | Cost:                        | 1.22195214 |
| Open Date: 3/18/1985           | Statewide Low Occupan      | cy Threshold:   | 79.31440%  | Target:                      | 1.01620550 |
| Acquired Date: 3/18/1985       | Medicaid Low Occupan       | cy Threshold:   | 41.94060%  | DC FY Index:                 | 1.02416134 |
| Entered Medicaid 3/18/1985     | Low Occupancy Adjusts      | ment Factor:    | 117.11670% | DC F1 Index. DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2007    | Weighted Low Occ Adju      | ustment Factor: | 100.00000% | DC Sem Thuex.  DC Inflation: |            |
| Previous Med # 213586          |                            |                 |            |                              | 1.16924937 |
|                                |                            |                 |            | PS Target:                   | 1.02315072 |
|                                | Rate Ca                    | lculations      |            |                              |            |

|       |   | R         | ate Calculations |           |          |     |           |
|-------|---|-----------|------------------|-----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct           | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost  | 1,366,188 | 2,024,351        | 1,218,436 | 802,305  | 0   | 5,411,280 |
| 1a    | Audit Adjustments   |           |                  |           |          |     |           |
| 2     | Cost Per Diem   | 45.7210   | 67.7471          | 40.7763   | 26.8500  |     | 181.0944  |
| 3     | Cost Per Diem Inflated  | 55.8689   | 79.2133          | 49.8267   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |                  |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 55.8689   | 79.2133          | 49.8267   | 26.8500  |     | 211.7589  |
| 5a    | Interim Adjustment  |           |                  |           |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |                  |           |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 55.9944   |                  | 49.9386   |          |     |           |
| 7     | Provider Target Rate  | 57.2907   |                  | 51.0947   |          |     |           |
| 7a    | Interim Adjustment  |           |                  |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |                  |           |          |     |           |
| 8     | Cost Based Class Ceilings   | 51.5193   | 97.3713          | 64.0999   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 50.3378   |                  | 56.8989   |          |     |           |
| 10    | Target Rate Class Ceiling   | 51.1535   |                  | 57.8210   |          |     |           |
| 10a   | New Provider Target Limitation  |           |                  |           |          |     |           |
| 10b   | Base for line 10a   |           |                  |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 51.1535   | 79.2133          | 49.8267   | 13.6500  |     | 193.8435  |
| 12/13 | Medicaid Adjustment Rate  |           | 2.0891           | 1.3141    |          |     |           |
| 14    | Prospective Per Diem 11   | 51.1535   | 81.3024          | 51.1408   | 13.6500  |     | 197.2467  |
| 15    | Inflated Usual & Customary Charge  Usual and Customary Limitations not applied after 7/1/2002 |           |                  |           |          |     |           |





209.37

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Consulate Health Care of West Palm Beach**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 4/1/1998  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1985/01   |
| Indexed Asset Value    | 4,390,739 |
| FRVS Base Asset:       | 2,282,012 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.042290  |
|                        |           |

| Mortgage Information |          |          |  |  |  |  |
|----------------------|----------|----------|--|--|--|--|
| Amount:              |          | 0.00     |  |  |  |  |
| Type:                | None [1] |          |  |  |  |  |
| < 60% of Base:       | True     |          |  |  |  |  |
| Interest Rate:       | 8.5000   | <b>%</b> |  |  |  |  |
| Chase Rate:          | 8.5000   | <b>%</b> |  |  |  |  |
| Amortization Rate:   | 8.5000   | <b>%</b> |  |  |  |  |
| Interest Only:       | True     |          |  |  |  |  |
| Yearly Payment:      | 295      | ,888     |  |  |  |  |

| Calculation of FRVS Per Diem |                   |          |  |  |  |  |
|------------------------------|-------------------|----------|--|--|--|--|
|                              | Total Amount      | Per Diem |  |  |  |  |
| 80% Capital(1):              | 3,512,591         | 7.5060   |  |  |  |  |
| 20% ROE(2):                  | 878,148           | 0.9421   |  |  |  |  |
| Insurance Cost(3             | 3): <b>26,808</b> | 0.6589   |  |  |  |  |
| Taxes Cost(3):               | 69,836            | 1.7165   |  |  |  |  |
| Home Office(3):              | 110,872           | 2.7251   |  |  |  |  |
| Replacement(3&               | 239,263           | 0.0000   |  |  |  |  |
| Total FRVS PI                | <b>)</b> :        | 13.5486  |  |  |  |  |

- (1) 80% Capital (\$3,512,591) amortized at 8.5000% for 20 years Interest of \$295,888 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.5060
- (2) 20% ROE (\$878,148) times the ROE factor (0.042290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9421
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |  |
| Operating  | 51.1535   | 51.1535   | 3.7360                     | 47.4175                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 81.3024<br>51.1408<br>13.6500<br>0.0000<br>0.0000 | 81.3024<br>51.1408<br>13.5486<br>0.0000<br>0.0000 | 5.9379<br>3.7351<br>0.9895 | 75.3645<br>47.4057<br>12.5591 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.9344<br>\$8.6851         |  |  |
| Totals   | 197.2467  | 197.1453  | 14.3985                    | 209.3663                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





200.43

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Zephyr Haven Health & Rehab Center, Inc.

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

| Provider Information            | Cost Report (CR)           | Patient Days                    | Ratings         | Days       |
|---------------------------------|----------------------------|---------------------------------|-----------------|------------|
| 38250 A Avenue                  | 03/01/2009-12/31/2009      | Number of Beds: 120             | Superior:       | 0          |
| Zephyrhills FL 33542            | Days In CR 306             | Maximum: <b>36,720</b>          | Standard:       | 184        |
| County: Pasco[51]               | First Used: <b>2010/07</b> | Max Annualized: 43,800          |                 |            |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient: 34,311           | Total:          | 184        |
| Control Private Non-Profit [3]  | Unaudited [3]              | Medicare: <b>4,401</b>          | Inflat          | tion       |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>22,458</b>         | FY Index:       | 1.19550783 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 65.45423%                       | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 93.43954%                       | Cost:           | 1.05467147 |
| Open Date: 7/1/1971             | Statewide Low Occupan      | rey Threshold: <b>79.31440%</b> | Target:         | 1.01620550 |
| Acquired Date: 6/28/1989        | Medicaid Low Occupan       | cy Threshold: <b>41.94060%</b>  | DC FY Index:    | 1.16066549 |
| Entered Medicaid 6/28/1989      | Low Occupancy Adjusti      | ment Factor: 117.80906%         | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2007     | Weighted Low Occ Adj       | ustment Factor: 100.0000%       | DC Inflation:   | 1.03173568 |
| Previous Med # <b>212741</b>    |                            |                                 |                 |            |
|                                 |                            |                                 | PS Target:      | 1.02315072 |

|       | Rate Calculations  |           |           |          |          |     |           |
|-------|--|-----------|-----------|----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct    | InDirect | Property | ROE | Totals    |
| 1     | Total Cost   | 971,169   | 1,850,196 | 944,722  | 194,935  | 0   | 3,961,022 |
| 1a    | Audit Adjustments  |           |           |          |          |     |           |
| 2     | Cost Per Diem  | 43.2438   | 82.3847   | 42.0662  | 8.6800   |     | 176.3747  |
| 3     | Cost Per Diem Inflated   | 45.6080   | 84.9992   | 44.3660  |          |     |           |
| 4     | Low Occupancy Adjustment   |           |           |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 45.6080   | 84.9992   | 44.3660  | 8.6800   |     | 183.6532  |
| 5a    | Interim Adjustment   |           |           |          |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |           |          |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 49.8243   |           | 46.1145  |          |     |           |
| 7     | Provider Target Rate   | 50.9778   |           | 47.1821  |          |     |           |
| 7a    | Interim Adjustment   |           |           |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |           |          |          |     |           |
| 8     | Cost Based Class Ceilings  | 49.6383   | 96.2960   | 61.3044  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 47.7921   |           | 55.1439  |          |     |           |
| 10    | Target Rate Class Ceiling  | 48.5666   |           | 56.0375  |          |     |           |
| 10a   | New Provider Target Limitation   |           |           |          |          |     |           |
| 10b   | Base for line 10a  |           |           |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 45.6080   | 84.9992   | 44.3660  | 8.6800   |     | 183.6532  |
| 12/13 | Medicaid Adjustment Rate   |           | 1.4778    | 0.7713   |          |     |           |
| 14    | Prospective Per Diem 11  | 45.6080   | 86.4770   | 45.1373  | 8.6800   |     | 185.9023  |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |          |          |     |           |





200.43

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Zephyr Haven Health & Rehab Center, Inc.

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:          | 6/28/1989 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1989/01   |
| Indexed Asset Value  | 4,449,522 |
| FRVS Base Asset:     | 615,660   |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.030130  |
|                      |           |

| Mortgage Information        |                  |          |  |  |  |
|-----------------------------|------------------|----------|--|--|--|
| Amount: <b>4,250,000.00</b> |                  |          |  |  |  |
| Type:                       | Variable [3]     |          |  |  |  |
| < 60% of Base:              | % of Base: False |          |  |  |  |
| Interest Rate:              | 6.2500           | <b>%</b> |  |  |  |
| Chase Rate:                 | 8.2500           |          |  |  |  |
| Amortization Rate:          | 6.2500           | <b>%</b> |  |  |  |
| Interest Only:              | False            |          |  |  |  |
| Yearly Payment:             | 312,2            | 219      |  |  |  |

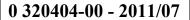
| Calculation of FRVS Per Diem |                   |          |  |  |  |
|------------------------------|-------------------|----------|--|--|--|
| -                            | Total Amount      | Per Diem |  |  |  |
| 80% Capital(1):              | 3,559,618         | 7.9203   |  |  |  |
| 20% ROE(2):                  | 889,904           | 0.6802   |  |  |  |
| Insurance Cost(3             | ): <b>5,800</b>   | 0.1690   |  |  |  |
| Taxes Cost(3):               | 0                 | 0.0000   |  |  |  |
| Home Office(3):              | 37,897            | 1.1045   |  |  |  |
| Replacement(3&               | 4): <b>90,141</b> | 0.0000   |  |  |  |
| Total FRVS PD                | ):                | 9.8740   |  |  |  |

- (1) 80% Capital (\$3,559,618) amortized at 6.2500% for 20 years Principal & Interest of \$312,219 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.9203
- (2) 20% ROE (\$889,904) times the ROE factor (0.030130) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6802
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 10,261  |  |
|----------------------|------------|--------------------------|---------|--|
| Comparison Date:     | 1/1/1971   | Current RS PBS:          | 49,593  |  |
| Comparison Bed       | 60         | Effective PBS Limitation | 615,660 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |                            |                              |  |
|--|--|--|----------------------------|------------------------------|--|
| Components   | Cost   | FRVS   | MTA*                       | Final Component              |  |
| Operating  | 45.6080  | 45.6080  | 3.3310                     | 42.2770                      |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 86.4770<br>45.1373<br>8.6800<br>0.0000<br>0.0000 | 86.4770<br>45.1373<br>9.8740<br>0.0000<br>0.0000 | 6.3159<br>3.2966<br>0.7212 | 80.1611<br>41.8407<br>9.1528 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |  |                            | \$18.3151<br>\$8.6851        |  |
| Totals   | 185.9023   | 187.0963   | 13.6647                    | 200.4318                     |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





198.61

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Zephyrhills Health & Rehab Center, Inc.

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

| Provider Information            | Cost Report (CR)                   | Patient Days           |       | Ratings         | Days       |
|---------------------------------|------------------------------------|------------------------|-------|-----------------|------------|
| 7350 Dairy Road                 | 08/01/2009-07/31/2010              | Number of Beds: 103    | 3     | Superior:       | 184        |
| Zephyrhills FL 33540            | Days In CR 365                     | Maximum: 3             | 7,595 | Standard:       | 0          |
| County: Pasco[51]               | First Used: <b>2011/07</b>         | Max Annualized: 3      | 7,595 | Conditional:    | 0          |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>          | Total Patient: 3       | 5,182 | Total:          | 184        |
| Control Private Non-Profit [3]  | Unaudited [3]                      | Medicare:              | 8,087 | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False                  | Medicaid: 1            | 6,089 | FY Index:       | 1.20943572 |
| Class at 1/94: North Large [2]  | Medicaid Utilization               | 45.73                  | 077%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                         | 93.58                  | 159%  | Cost:           | 1.04252585 |
| Open Date: 5/1/1998             | Statewide Low Occupar              | cy Threshold: 79.31    | 440%  | Target:         | 1.01620550 |
| Acquired Date: 5/1/1998         | Medicaid Low Occupan               | cy Threshold: 41.94    | 060%  | DC FY Index:    | 1.16783181 |
| Entered Medicaid 6/23/1998      | Low Occupancy Adjustment Factor: 1 |                        | 815%  | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2007     | Weighted Low Occ Adj               | ustment Factor: 100.00 | 000%  | DC Inflation:   |            |
| Previous Med # <b>213802</b>    |                                    |                        |       |                 | 1.02540451 |
|                                 |                                    |                        |       | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                 |                     |                    |          |     |           |
|-------|---|-----------------|---------------------|--------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect           | Property | ROE | Totals    |
| 1     | Total Cost                                | 669,774         | 1,296,999           | 771,853            | 151,719  | 0   | 2,890,345 |
| 1a    | Audit Adjustments                         |                 |                     |                    |          |     |           |
| 2     | Cost Per Diem                             | 41.6293         | 80.6140             | 47.9740            | 9.4300   |     | 179.6473  |
| 3     | Cost Per Diem Inflated                    | 43.3996         | 82.6620             | 50.0141            |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                    |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 43.3996         | 82.6620             | 50.0141            | 9.4300   |     | 185.5057  |
| 5a    | Interim Adjustment                        |                 |                     |                    |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                    |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 44.9741         |                     | 53.6022            |          |     |           |
| 7     | Provider Target Rate                      | 46.0153         |                     | 54.8431            |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                    |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                    |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383         | 96.2960             | 61.3044            | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921         |                     | 55.1439            |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666         |                     | 56.0375            |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                    |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                    |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 43.3996         | 82.6620             | 50.0141            | 9.4300   |     | 185.5057  |
| 12/13 | Medicaid Adjustment Rate                  |                 |                     |                    |          |     |           |
| 14    | Prospective Per Diem 11                   | 43.3996         | 82.6620             | 50.0141            | 9.4300   |     | 185.5057  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | t applied after 7/ | 1/2002   |     |           |





198.61

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Zephyrhills Health & Rehab Center, Inc.

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 6/23/1998 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1998/01   |
| Indexed Asset Value   | 4,537,156 |
| FRVS Base Asset:      | 2,171,810 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031040  |
|                       |           |

| Mortgage Information |          |          |  |  |
|----------------------|----------|----------|--|--|
| Amount:              |          | 0.00     |  |  |
| Type:                | None [1] |          |  |  |
| < 60% of Base:       | True     |          |  |  |
| Interest Rate:       | 8.5000   | <b>%</b> |  |  |
| Chase Rate:          | 8.5000   | <b>%</b> |  |  |
| Amortization Rate:   | 8.5000   | <b>%</b> |  |  |
| Interest Only:       | True     |          |  |  |
| Yearly Payment:      | 305      | ,755     |  |  |

| Calculation        | Calculation of FRVS Per Diem |          |  |  |  |  |
|--------------------|------------------------------|----------|--|--|--|--|
| То                 | tal Amount                   | Per Diem |  |  |  |  |
| 80% Capital(1):    | 3,629,725                    | 9.0365   |  |  |  |  |
| 20% ROE(2):        | 907,431                      | 0.8325   |  |  |  |  |
| Insurance Cost(3): | 6,260                        | 0.1779   |  |  |  |  |
| Taxes Cost(3):     | 3,344                        | 0.0950   |  |  |  |  |
| Home Office(3):    | 42,589                       | 1.2105   |  |  |  |  |
| Replacement(3&4)   | : 112,577                    | 0.0000   |  |  |  |  |
| Total FRVS PD:     |                              | 11.3524  |  |  |  |  |

- (1) 80% Capital (\$3,629,725) amortized at 8.5000% for 20 years Interest of \$305,755 divided by annual available days (37,595) divided by Occup. Adj. (0.9000) = \$9.0365
- (2) 20% ROE (\$907,431) times the ROE factor (0.031040) divided by annual available days (37,595) divided by Occup. Adj. (0.9000) = \$0.8325
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 37,445    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1997    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 58          | Effective PBS Limitation | 2,171,810 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                               |
|--|--|---|----------------------------|-------------------------------|
| Components   | Cost   | FRVS  | MTA*                       | Final Component               |
| Operating  | 43.3996  | 43.3996   | 3.1697                     | 40.2299                       |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 82.6620<br>50.0141<br>9.4300<br>0.0000<br>0.0000 | 82.6620<br>50.0141<br>11.3524<br>0.0000<br>0.0000 | 6.0372<br>3.6528<br>0.8291 | 76.6248<br>46.3613<br>10.5233 |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |   |                            | \$16.1806<br>\$8.6851         |
| Totals   | 185.5057   | 187.4281  | 13.6888                    | 198.6050                      |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





197.07

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## 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]

| Type of ownership. Till dee I (on II) | one [e] chrone succes suseu | on this cost reports to chang   | 9 1 - 1         |            |  |
|---------------------------------------|-----------------------------|---------------------------------|-----------------|------------|--|
| Provider Information                  | Cost Report (CR)            | Patient Days                    | Ratings         | Days       |  |
| 305 E. Oak Street                     | 08/01/2009-07/31/2010       | Number of Beds: 120             | Superior:       | 0          |  |
| Apopka FL 32703                       | Days In CR 365              | Maximum: 43,800                 | Standard:       | 184        |  |
| County: Orange[48]                    | First Used: <b>2011/01</b>  | Max Annualized: 43,800          |                 |            |  |
| Region: Central[3] Area: 7            | Last Used: <b>2011/07</b>   | Total Patient: 41,949           | Total:          | 184        |  |
| Control Private Non-Profit [3]        | Unaudited [3]               | Medicare: <b>10,476</b>         | Inflat          | tion       |  |
| Current Class Central Large [6]       | Initial CR? False           | Medicaid: <b>20,855</b>         | I I IIIach.     | 1.20943572 |  |
| Class at 1/94: North Large [2]        | Medicaid Utilization        | 49.71513%                       | Semester Index: | 1.26086800 |  |
| Operating Ex > 18 months [1]          | Occupancy:                  | 95.77397%                       | Cost:           | 1.04252585 |  |
| Open Date: 2/9/1993                   | Statewide Low Occupan       | cy Threshold: <b>79.31440</b> % | Target:         | 1.01620550 |  |
| Acquired Date: 2/9/1993               | Medicaid Low Occupand       | cy Threshold: <b>41.94060</b> % | DC FY Index:    | 1.16783181 |  |
| Entered Medicaid 2/9/1993             | Low Occupancy Adjustr       | ment Factor: 120.75231%         | DC FT Index:    | 1.19750000 |  |
| Med # Active Date: 1/1/2007           | Weighted Low Occ Adju       | ustment Factor: 100.00000%      | DC Inflation:   | 1.02540451 |  |
| Previous Med # <b>210412</b>          |                             |                                 |                 |            |  |
|                                       |                             |                                 | PS Target:      | 1.02315072 |  |
| Rate Calculations                     |                             |                                 |                 |            |  |

| Rate Calculations |   |           |           |          |          |     |           |
|-------------------|---|-----------|-----------|----------|----------|-----|-----------|
| Item              | Description   | Operating | Direct    | InDirect | Property | ROE | Totals    |
| 1                 | Total Cost  | 875,022   | 1,764,237 | 979,511  | 162,252  | 0   | 3,781,022 |
| 1a                | Audit Adjustments   |           |           |          |          |     |           |
| 2                 | Cost Per Diem   | 41.9574   | 84.5954   | 46.9677  | 7.7800   |     | 181.3005  |
| 3                 | Cost Per Diem Inflated  | 43.7417   | 86.7445   | 48.9650  |          |     |           |
| 4                 | Low Occupancy Adjustment  |           |           |          |          |     |           |
| 5                 | Occupancy Adjusted/Inflated Per Diem  | 43.7417   | 86.7445   | 48.9650  | 7.7800   |     | 187.2312  |
| 5a                | Interim Adjustment  |           |           |          |          |     |           |
| 5b                | Interim Adjusted Per Diem   |           |           |          |          |     |           |
| 6                 | Prior Semester: Provider Target Base  | 41.4298   |           | 46.1145  |          |     |           |
| 7                 | Provider Target Rate  | 42.3889   |           | 47.1821  |          |     |           |
| 7a                | Interim Adjustment  |           |           |          |          |     |           |
| 7b                | Interim Adjusted Provider Target Rate   |           |           |          |          |     |           |
| 8                 | Cost Based Class Ceilings   | 49.6383   | 96.2960   | 61.3044  | 13.6500  |     |           |
| 9                 | Prior Semester: Class Ceiling Target Base   | 47.7921   |           | 55.1439  |          |     |           |
| 10                | Target Rate Class Ceiling   | 48.5666   |           | 56.0375  |          |     |           |
| 10a               | New Provider Target Limitation  |           |           |          |          |     |           |
| 10b               | Base for line 10a   |           |           |          |          |     |           |
| 11                | Lesser of 5,7,8,10, 10a   | 42.3889   | 86.7445   | 47.1821  | 7.7800   |     | 184.0955  |
| 12/13             | Medicaid Adjustment Rate  |           |           |          |          |     |           |
| 14                | Prospective Per Diem 11   | 42.3889   | 86.7445   | 47.1821  | 7.7800   |     | 184.0955  |
| 15                | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |          |          |     |           |





197.07

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 2/9/1993  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1993/01   |
| Indexed Asset Value    | 5,387,656 |
| FRVS Base Asset:       | 3,861,960 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031040  |
|                        |           |

| Mortgage Information        |              |  |  |  |
|-----------------------------|--------------|--|--|--|
| Amount: <b>6,313,226.00</b> |              |  |  |  |
| Type:                       | Variable [3] |  |  |  |
| < 60% of Base:              | False        |  |  |  |
| Interest Rate:              | 3.5200 %     |  |  |  |
| Chase Rate:                 | 8.2500 %     |  |  |  |
| Amortization Rate:          | 3.5200 %     |  |  |  |
| Interest Only:              | False        |  |  |  |
| Yearly Payment: 300,496     |              |  |  |  |

| Calculation of FRVS Per Diem |                   |          |  |  |  |
|------------------------------|-------------------|----------|--|--|--|
| Т                            | otal Amount       | Per Diem |  |  |  |
| 80% Capital(1):              | 4,310,125         | 7.6229   |  |  |  |
| 20% ROE(2):                  | 1,077,531         | 0.8485   |  |  |  |
| Insurance Cost(3)            | : <b>7,770</b>    | 0.1852   |  |  |  |
| Taxes Cost(3):               | 144               | 0.0034   |  |  |  |
| Home Office(3):              | 52,538            | 1.2524   |  |  |  |
| Replacement(3&4              | i): <b>10,799</b> | 0.0000   |  |  |  |
| Total FRVS PD:               |                   | 9.9124   |  |  |  |

- (1) 80% Capital (\$4,310,125) amortized at 3.5200% for 20 years Principal & Interest of \$300,496 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.6229
- (2) 20% ROE (\$1,077,531) times the ROE factor (0.031040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8485
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 32,183    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 8/1/1992    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120         | Effective PBS Limitation | 3,861,960 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |                            |                              |  |  |  |
|--|--|--|----------------------------|------------------------------|--|--|--|
| Components   | Cost   | FRVS   | RVS MTA* Final Component   |                              |  |  |  |
| Operating  | 42.3889  | 42.3889  | 3.0959                     | 39.2930                      |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 86.7445<br>47.1821<br>7.7800<br>0.0000<br>0.0000 | 86.7445<br>47.1821<br>9.9124<br>0.0000<br>0.0000 | 6.3354<br>3.4460<br>0.7240 | 80.4091<br>43.7361<br>9.1884 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |  |                            | \$15.7631<br>\$8.6851        |  |  |  |
| Totals   | 184.0955   | 186.2279   | 13.6013                    | 197.0748                     |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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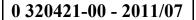
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## East Orlando Health & Rehab Center, Inc.

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

| Provider Information            | Cost Report (CR)           | Patient Days                      | Ratings Days                      |  |
|---------------------------------|----------------------------|-----------------------------------|-----------------------------------|--|
| 250 S. Chickasaw Trail          | 08/01/2009-07/31/2010      | Number of Beds: 120               | Superior: 184                     |  |
| Orlando FL 32825                | Days In CR 365             | Maximum: <b>43,800</b>            | Standard: <b>0</b>                |  |
| County: Orange[48]              | First Used: <b>2011/01</b> | Max Annualized: 43,800            | Conditional: 0                    |  |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient: 41,203             | Total: <b>184</b>                 |  |
| Control Private Non-Profit [3]  | Unaudited [3]              | Medicare: <b>9,097</b>            | Inflation                         |  |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>18,878</b>           | FY Index: <b>1.20943572</b>       |  |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 45.81705%                         | Semester Index: <b>1.26086800</b> |  |
| Operating Ex > 18 months [1]    | Occupancy:                 | 94.07077%                         | Cost: <b>1.04252585</b>           |  |
| Open Date: 1/6/1993             | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target: <b>1.01620550</b>         |  |
| Acquired Date: 1/6/1993         | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index: 1.16783181           |  |
| Entered Medicaid 2/8/1993       | Low Occupancy Adjustr      | ment Factor: 118.60491%           | DC Sem Index: 1.19750000          |  |
| Med # Active Date: 1/1/2007     | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation: 1.02540451          |  |
| Previous Med # <b>206261</b>    |                            |                                   | 1102010101                        |  |
|                                 |                            |                                   | PS Target: 1.02315072             |  |

|       | Rate Calculations  |           |           |           |          |     |           |
|-------|--|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost   | 979,210   | 1,776,992 | 1,082,129 | 177,076  | 0   | 4,015,407 |
| 1a    | Audit Adjustments  |           |           |           |          |     |           |
| 2     | Cost Per Diem  | 51.8704   | 94.1303   | 57.3222   | 9.3800   |     | 212.7029  |
| 3     | Cost Per Diem Inflated   | 54.0762   | 96.5216   | 59.7599   |          |     |           |
| 4     | Low Occupancy Adjustment   |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 54.0762   | 96.5216   | 59.7599   | 9.3800   |     | 219.7377  |
| 5a    | Interim Adjustment   |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 51.8354   |           | 65.2880   |          |     |           |
| 7     | Provider Target Rate   | 53.0354   |           | 66.7995   |          |     |           |
| 7a    | Interim Adjustment   |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings  | 49.6383   | 96.2960   | 61.3044   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 47.7921   |           | 55.1439   |          |     |           |
| 10    | Target Rate Class Ceiling  | 48.5666   |           | 56.0375   |          |     |           |
| 10a   | New Provider Target Limitation   |           |           |           |          |     |           |
| 10b   | Base for line 10a  |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 48.5666   | 96.2960   | 56.0375   | 9.3800   |     | 210.2801  |
| 12/13 | Medicaid Adjustment Rate   |           |           |           |          |     |           |
| 14    | Prospective Per Diem 11  | 48.5666   | 96.2960   | 56.0375   | 9.3800   |     | 210.2801  |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





220.89

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## East Orlando Health & Rehab Center, Inc.

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 2/8/1993  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1993/01   |
| Indexed Asset Value    | 5,787,357 |
| FRVS Base Asset:       | 2,574,640 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031040  |
|                        |           |

| Mortgage Information |          |  |  |  |
|----------------------|----------|--|--|--|
| Amount: 7,675,729.00 |          |  |  |  |
| Type: Variable [3    |          |  |  |  |
| < 60% of Base:       | False    |  |  |  |
| Interest Rate:       | 2.9300 % |  |  |  |
| Chase Rate:          | 8.2900 % |  |  |  |
| Amortization Rate:   | 2.9300 % |  |  |  |
| Interest Only:       | False    |  |  |  |
| Yearly Payment:      | 306,184  |  |  |  |

| Calculation       | Calculation of FRVS Per Diem |          |  |  |  |
|-------------------|------------------------------|----------|--|--|--|
| Т                 | otal Amount                  | Per Diem |  |  |  |
| 80% Capital(1):   | 4,629,886                    | 7.7672   |  |  |  |
| 20% ROE(2):       | 1,157,471                    | 0.9114   |  |  |  |
| Insurance Cost(3) | ; <b>7,914</b>               | 0.1921   |  |  |  |
| Taxes Cost(3):    | 0                            | 0.0000   |  |  |  |
| Home Office(3):   | 61,652                       | 1.4963   |  |  |  |
| Replacement(3&4   | 4): <b>105,164</b>           | 0.0000   |  |  |  |
| Total FRVS PD:    | •                            | 10.3670  |  |  |  |

- (1) 80% Capital (\$4,629,886) amortized at 2.9300% for 20 years Principal & Interest of \$306,184 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.7672
- (2) 20% ROE (\$1,157,471) times the ROE factor (0.031040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9114
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 32,183    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 8/1/1992    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 80          | Effective PBS Limitation | 2,574,640 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                              |  |
|--|--|---|----------------------------|------------------------------|--|
| Components   | Cost   | FRVS  | MTA*                       | Final Component              |  |
| Operating  | 48.5666  | 48.5666   | 3.5471                     | 45.0195                      |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 96.2960<br>56.0375<br>9.3800<br>0.0000<br>0.0000 | 96.2960<br>56.0375<br>10.3670<br>0.0000<br>0.0000 | 7.0330<br>4.0927<br>0.7572 | 89.2630<br>51.9448<br>9.6098 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |   |                            | \$16.3713<br>\$8.6851        |  |
| Totals   | 210.2801   | 211.2671  | 15.4300                    | 220.8935                     |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





213.43

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Adventist Care Centers - Courtland, Inc.**

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

| Provider Information            | Cost Report (CR)           | Patient Days                      | Ratings Days                |  |
|---------------------------------|----------------------------|-----------------------------------|-----------------------------|--|
| 730 Courtland Street            | 01/01/2009-12/31/2009      | Number of Beds: 120               | Superior: 0                 |  |
| Orlando Fl 32804                | Days In CR 365             | Maximum: <b>43,800</b>            | Standard: 184               |  |
| County: Orange[48]              | First Used: <b>2010/07</b> | Max Annualized: 43,800            | Conditional: 0              |  |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient: 41,859             | Total: <b>184</b>           |  |
| Control Private Non-Profit [3]  | Unaudited [3]              | Medicare: <b>9,570</b>            | Inflation                   |  |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>21,505</b>           | FY Index: <b>1.19387802</b> |  |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 51.37485%                         | Semester Index: 1.26086800  |  |
| Operating Ex > 18 months [1]    | Occupancy:                 | 95.56850%                         | Cost: 1.05611124            |  |
| Open Date: 6/28/2000            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target: 1.01620550          |  |
| Acquired Date: 6/28/2000        | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index: 1.15950000     |  |
| Entered Medicaid 7/27/2000      | Low Occupancy Adjustr      | ment Factor: 120.49325%           | DC Sem Index: 1.19750000    |  |
| Med # Active Date: 1/1/2007     | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation: 1.03277275    |  |
| Previous Med # 224642           |                            |                                   | 1002.72.6                   |  |
|                                 |                            |                                   | PS Target: 1.02315072       |  |

|       | Rate Calculations   |           |           |           |          |     |           |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost  | 924,196   | 1,909,466 | 1,241,035 | 283,651  | 0   | 4,358,348 |
| 1a    | Audit Adjustments   |           |           |           |          |     |           |
| 2     | Cost Per Diem   | 42.9759   | 88.7917   | 57.7091   | 13.1900  |     | 202.6667  |
| 3     | Cost Per Diem Inflated  | 45.3873   | 91.7016   | 60.9472   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 45.3873   | 91.7016   | 60.9472   | 13.1900  |     | 211.2261  |
| 5a    | Interim Adjustment  |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 46.8841   |           | 57.1576   |          |     |           |
| 7     | Provider Target Rate  | 47.9695   |           | 58.4808   |          |     |           |
| 7a    | Interim Adjustment  |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings   | 49.6383   | 96.2960   | 61.3044   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 47.7921   |           | 55.1439   |          |     |           |
| 10    | Target Rate Class Ceiling   | 48.5666   |           | 56.0375   |          |     |           |
| 10a   | New Provider Target Limitation  |           |           |           |          |     |           |
| 10b   | Base for line 10a   |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 45.3873   | 91.7016   | 56.0375   | 13.1900  |     | 206.3164  |
| 12/13 | Medicaid Adjustment Rate  |           | 0.1418    | 0.0867    |          |     |           |
| 14    | Prospective Per Diem 11   | 45.3873   | 91.8434   | 56.1242   | 13.1900  |     | 206.5449  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





213.43

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## Adventist Care Centers - Courtland, Inc.

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 7/27/2000 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 2000/01   |
| Indexed Asset Value   | 4,127,929 |
| FRVS Base Asset:      | 0         |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.029170  |
|                       |           |

| Mortgage Information |          |          |  |  |
|----------------------|----------|----------|--|--|
| Amount:              |          | 0.00     |  |  |
| Type:                | None [1] |          |  |  |
| < 60% of Base:       | True     |          |  |  |
| Interest Rate:       | 9.5000   | <b>%</b> |  |  |
| Chase Rate:          | 9.5000   | <b>%</b> |  |  |
| Amortization Rate:   | 9.5000   | <b>%</b> |  |  |
| Interest Only:       | True     |          |  |  |
| Yearly Payment:      | 311      | ,234     |  |  |

| Calculation of FRVS Per Diem |                   |          |  |  |
|------------------------------|-------------------|----------|--|--|
| Т                            | Total Amount      | Per Diem |  |  |
| 80% Capital(1):              | 3,302,343         | 7.8953   |  |  |
| 20% ROE(2):                  | 825,586           | 0.6109   |  |  |
| Insurance Cost(3)            | ): <b>7,152</b>   | 0.1709   |  |  |
| Taxes Cost(3):               | 0                 | 0.0000   |  |  |
| Home Office(3):              | 56,814            | 1.3573   |  |  |
| Replacement(3&4              | 4): <b>76,293</b> | 0.0000   |  |  |
| Total FRVS PD                | :                 | 10.0344  |  |  |

- (1) 80% Capital (\$3,302,343) amortized at 9.5000% for 20 years Interest of \$311,234 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.8953
- (2) 20% ROE (\$825,586) times the ROE factor (0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6109
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 39,324    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 7/1/1999    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 87          | Effective PBS Limitation | 3,421,188 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                              |  |
|--|---|---|----------------------------|------------------------------|--|
| Components   | Cost FRVS MTA* Final Component                    |   |                            |                              |  |
| Operating  | 45.3873   | 45.3873   | 3.3149                     | 42.0724                      |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 91.8434<br>56.1242<br>13.1900<br>0.0000<br>0.0000 | 91.8434<br>56.1242<br>10.0344<br>0.0000<br>0.0000 | 6.7078<br>4.0990<br>0.7329 | 85.1356<br>52.0252<br>9.3015 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$16.2066<br>\$8.6851        |  |
| Totals   | 206.5449  | 203.3893  | 14.8546                    | 213.4264                     |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





221.41

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## 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]

| Type of Ownership. I fivate from fr | ont [5] Chow Status based         | on this Cost Repor | t. 110 Change | 1               |            |
|-------------------------------------|-----------------------------------|--------------------|---------------|-----------------|------------|
| Provider Information                | ider Information Cost Report (CR) |                    | Days          | Ratings         | Days       |
| 3355 E. Semoran Blvd.               | 08/01/2009-07/31/2010             | Number of Beds:    | 202           | Superior:       | 0          |
| Apopka FL 32703                     | Days In CR 365                    | Maximum:           | 73,730        | Standard:       | 184        |
| County: Orange[48]                  | First Used: <b>2011/01</b>        | Max Annualized:    | 73,730        | Conditional:    | 0          |
| Region: Central[3] Area: 7          | Last Used: <b>2011/07</b>         | Total Patient:     | 67,384        | Total:          | 184        |
| Control Private Non-Profit [3]      | Unaudited [3]                     | Medicare:          | 6,856         | Inflati         | ion        |
| Current Class Central Large [6]     | Initial CR? False                 | Medicaid:          | 45,312        | FY Index:       | 1.20943572 |
| Class at 1/94: North Large [2]      | Medicaid Utilization              |                    | 67.24445%     | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]        | Occupancy:                        |                    | 91.39292%     | Cost:           | 1.04252585 |
| Open Date: 12/1/1971                | Statewide Low Occupan             | cy Threshold:      | 79.31440%     | Target:         | 1.01620550 |
| Acquired Date: 12/1/1971            | Medicaid Low Occupand             | cy Threshold:      | 41.94060%     | DC FY Index:    | 1.16783181 |
| Entered Medicaid 7/1/1984           | Low Occupancy Adjustr             | ment Factor:       | 115.22866%    | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2007         | Weighted Low Occ Adju             | ustment Factor:    | 100.00000%    | DC Inflation:   | 1.02540451 |
| Previous Med # <b>208167</b>        |                                   |                    |               |                 |            |
|                                     |                                   |                    |               | PS Target:      | 1.02315072 |

|                   |   |                  |                     |                     | 151      | arget. | 1.02515072 |
|-------------------|---|------------------|---------------------|---------------------|----------|--------|------------|
| Rate Calculations |   |                  |                     |                     |          |        |            |
| Item              | Description                               | Operating        | Direct              | InDirect            | Property | ROE    | Totals     |
| 1                 | Total Cost                                | 1,931,796        | 4,384,684           | 2,332,405           | 800,663  | 0      | 9,449,548  |
| 1a                | Audit Adjustments                         |                  |                     |                     |          |        |            |
| 2                 | Cost Per Diem                             | 42.6332          | 96.7665             | 51.4743             | 17.6700  |        | 208.5440   |
| 3                 | Cost Per Diem Inflated                    | 44.4462          | 99.2248             | 53.6633             |          |        |            |
| 4                 | Low Occupancy Adjustment                  |                  |                     |                     |          |        |            |
| 5                 | Occupancy Adjusted/Inflated Per Diem      | 44.4462          | 99.2248             | 53.6633             | 17.6700  |        | 215.0043   |
| 5a                | Interim Adjustment                        |                  |                     |                     |          |        |            |
| 5b                | Interim Adjusted Per Diem                 |                  |                     |                     |          |        |            |
| 6                 | Prior Semester: Provider Target Base      | 42.7564          |                     | 56.2670             |          |        |            |
| 7                 | Provider Target Rate                      | 43.7462          |                     | 57.5696             |          |        |            |
| 7a                | Interim Adjustment                        |                  |                     |                     |          |        |            |
| 7b                | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |        |            |
| 8                 | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |        |            |
| 9                 | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |        |            |
| 10                | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |        |            |
| 10a               | New Provider Target Limitation            |                  |                     |                     |          |        |            |
| 10b               | Base for line 10a                         |                  |                     |                     |          |        |            |
| 11                | Lesser of 5,7,8,10, 10a                   | 43.7462          | 96.2960             | 53.6633             | 13.6500  |        | 207.3555   |
| 12/13             | Medicaid Adjustment Rate                  |                  | 1.8681              | 1.0411              |          |        |            |
| 14                | Prospective Per Diem 11                   | 43.7462          | 98.1641             | 54.7044             | 13.6500  |        | 210.2647   |
| 15                | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |        |            |





221.41

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## Florida Living Nursing Center

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:          | 8/24/1989 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1971/07   |
| Indexed Asset Value  | 7,019,986 |
| FRVS Base Asset:     | 1,690,206 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031040  |
|                      |           |

| Mortgage Information |          |          |  |  |
|----------------------|----------|----------|--|--|
| Amount:              |          | 0.00     |  |  |
| Type:                | None [1] |          |  |  |
| < 60% of Base:       | True     |          |  |  |
| Interest Rate:       | 12.5000  | <b>%</b> |  |  |
| Chase Rate:          | 12.5000  | <b>%</b> |  |  |
| Amortization Rate:   | 12.5000  | <b>%</b> |  |  |
| Interest Only:       | True     |          |  |  |
| Yearly Payment:      | 698      | ,221     |  |  |

| Calculation      | Calculation of FRVS Per Diem |          |  |  |  |
|------------------|------------------------------|----------|--|--|--|
|                  | Total Amount                 | Per Diem |  |  |  |
| 80% Capital(1):  | 5,615,989                    | 10.5222  |  |  |  |
| 20% ROE(2):      | 1,403,997                    | 0.6568   |  |  |  |
| Insurance Cost(3 | 3): <b>12,345</b>            | 0.1832   |  |  |  |
| Taxes Cost(3):   | 0                            | 0.0000   |  |  |  |
| Home Office(3):  | 77,456                       | 1.1495   |  |  |  |
| Replacement(3&   | 24): <b>347,257</b>          | 0.0000   |  |  |  |
| Total FRVS PI    | <b>)</b> :                   | 12.5117  |  |  |  |

- (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 (0.031040) divided by annual available days (73,730) divided by Occup. Adj. (0.9000) = \$0.6568
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 104        | Effective PBS Limitation | 2,964,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |  |
|--|---|---|----------------------------|-----------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |  |
| Operating  | 43.7462   | 43.7462   | 3.1950                     | 40.5512                           |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 98.1641<br>54.7044<br>13.6500<br>0.0000<br>0.0000 | 98.1641<br>54.7044<br>12.5117<br>0.0000<br>0.0000 | 7.1694<br>3.9954<br>0.9138 | 90.9947<br>50.7090<br>11.5979     |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 210.2647  | 209.1264  | 15.2736                    | \$18.8723<br>\$8.6851<br>221.4102 |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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# Florida Agency For Health Care Administration

219.94

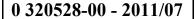
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## 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 1       | Patient Days |                 | Days       |
|---------------------------------|-------------------------------------|-----------------|--------------|-----------------|------------|
| 1820 Shore Drive, South         | 07/01/2009-06/30/2010               | Number of Beds: | 58           | Superior:       | 0          |
| St. Petersburg FL 33707         | Days In CR 365                      | Maximum:        | 21,170       | Standard:       | 184        |
| County: Pinellas[52]            | First Used: <b>2011/07</b>          | Max Annualized: | 21,170       | Conditional:    |            |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>           | Total Patient:  | 18,647       | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]                       | Medicare:       | 5,844        | Inflat          | ion        |
| Current Class Central Small [5] | Initial CR? False                   | Medicaid:       | 6,466        | FY Index:       | 1.20667423 |
| Class at 1/94: North Small [1]  | Medicaid Utilization                |                 | 34.67582%    | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                          |                 | 88.08219%    | Cost:           | 1.04491168 |
| Open Date: 11/30/1989           | Statewide Low Occupar               | ncy Threshold:  | 79.31440%    | Target:         | 1.01620550 |
| Acquired Date: 4/1/1991         | Medicaid Low Occupan                | cy Threshold:   | 41.94060%    | DC FY Index:    | 1.16650000 |
| Entered Medicaid 4/1/1991       | Low Occupancy Adjustment Factor:    |                 | 111.05448%   | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 5/1/2007     | Weighted Low Occ Adjustment Factor: |                 | 100.00000%   | DC Inflation:   | 1.02657523 |
| Previous Med # <b>222054</b>    |                                     |                 |              |                 |            |
|                                 |                                     |                 |              | PS Target:      | 1.02315072 |

|       |   | ]         | Rate Calculations |          |          |     |           |
|-------|---|-----------|-------------------|----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct            | InDirect | Property | ROE | Totals    |
| 1     | Total Cost  | 398,273   | 587,146           | 384,778  | 55,543   | 0   | 1,425,740 |
| 1a    | Audit Adjustments   |           |                   |          |          |     |           |
| 2     | Cost Per Diem   | 61.5950   | 90.8051           | 59.5079  | 8.5900   |     | 220.4980  |
| 3     | Cost Per Diem Inflated  | 64.3613   | 93.2183           | 62.1805  |          |     |           |
| 4     | Low Occupancy Adjustment  |           |                   |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 64.3613   | 93.2183           | 62.1805  | 8.5900   |     | 228.3501  |
| 5a    | Interim Adjustment  |           |                   |          |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |                   |          |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 47.9101   |                   | 56.5361  |          |     |           |
| 7     | Provider Target Rate  | 49.0193   |                   | 57.8450  |          |     |           |
| 7a    | Interim Adjustment  |           |                   |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |                   |          |          |     |           |
| 8     | Cost Based Class Ceilings   | 56.4866   | 97.7236           | 72.5771  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 54.6049   |                   | 64.3815  |          |     |           |
| 10    | Target Rate Class Ceiling   | 55.4898   |                   | 65.4248  |          |     |           |
| 10a   | New Provider Target Limitation  |           |                   |          |          |     |           |
| 10b   | Base for line 10a   |           |                   |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 49.0193   | 93.2183           | 57.8450  | 8.5900   |     | 208.6726  |
| 12/13 | Medicaid Adjustment Rate  |           |                   |          |          |     |           |
| 14    | Prospective Per Diem 11   | 49.0193   | 93.2183           | 57.8450  | 8.5900   |     | 208.6726  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                   |          |          |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## Health & Rehab. Centre at Dolphins View

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:           | 4/1/1991  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1991/01   |
| Indexed Asset Value   | 1,703,005 |
| FRVS Base Asset:      | 1,250,000 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information |              |            |  |  |
|----------------------|--------------|------------|--|--|
| Amount:              | 1,100,000.00 |            |  |  |
| Type:                | Fixed [2]    |            |  |  |
| < 60% of Base:       | False        |            |  |  |
| Interest Rate:       | 10.7500      | <b>%</b>   |  |  |
| Chase Rate:          | 10.5000      | <b>%</b>   |  |  |
| Amortization Rate:   | 10.7500      | <b>%</b>   |  |  |
| Interest Only:       | False        |            |  |  |
| Yearly Payment:      | 165,9        | <b>978</b> |  |  |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |  |  |
|-----------------|------------------------------|----------|--|--|--|--|
|                 | Total Amount                 | Per Diem |  |  |  |  |
| 80% Capital(1): | 1,362,404                    | 8.7114   |  |  |  |  |
| 20% ROE(2):     | 340,601                      | 0.5642   |  |  |  |  |
| Insurance Cost( | 3): <b>15,564</b>            | 0.8347   |  |  |  |  |
| Taxes Cost(3):  | 28,391                       | 1.5226   |  |  |  |  |
| Home Office(3)  | 11,578                       | 0.6209   |  |  |  |  |
| Replacement(38  | <b>§</b> 4): <b>34,167</b>   | 0.0000   |  |  |  |  |
| Total FRVS P    | D:                           | 12.2538  |  |  |  |  |

- (1) 80% Capital (\$1,362,404) amortized at 10.7500% for 20 years Principal & Interest of \$165,978 divided by annual available days (21,170) divided by Occup. Adj. (0.9000) = \$8.7114
- (2) 20% ROE (\$340,601) times the ROE factor (0.031560) divided by annual available days (21,170) divided by Occup. Adj. (0.9000) = \$0.5642
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 29,821    |
|---------------------|-------------|--------------------------|-----------|
| Comparison Date:    | 1/1/1989    | Current RS PBS:          | 49,593    |
| Comparison Bed      | 58          | Effective PBS Limitation | 1,729,618 |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |                            |                               |  |
|--|--|---|----------------------------|-------------------------------|--|
| Components   | Cost   | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 49.0193  | 49.0193   | 3.5801                     | 45.4392                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 93.2183<br>57.8450<br>8.5900<br>0.0000<br>0.0000 | 93.2183<br>57.8450<br>12.2538<br>0.0000<br>0.0000 | 6.8082<br>4.2247<br>0.8950 | 86.4101<br>53.6203<br>11.3588 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |   |                            | \$14.4254<br>\$8.6851         |  |
| Totals   | 208.6726   | 212.3364  | 15.5080                    | 219.9389                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



THE STATE OF THE S

# Florida Agency For Health Care Administration

229.80

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## 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 D         | Days      | Ratings         | Days       |
|--------------------------------|---|-------------------|-----------|-----------------|------------|
| 1550 Lee Boulevard             | 01/01/2009-12/31/2009                     | Number of Beds:   | 110       | Superior:       | 0          |
| Lehigh Acres FL 33936          | Days In CR 365                            | Maximum:          | 40,150    | Standard:       | 184        |
| County: Lee[36]                | First Used: <b>2010/07</b>                | Max Annualized:   | 40,150    | Conditional:    | 0          |
| Region: South[2] Area: 8       | Last Used: <b>2011/07</b>                 | Total Patient:    | 36,271    | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]                             | Medicare:         | 9,563     | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False                         | Medicaid:         | 18,041    | FY Index:       | 1.19387802 |
| Class at 1/94: South Large [4] | Medicaid Utilization                      |                   | 49.73946% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                                |                   | 90.33873% | Cost:           | 1.05611124 |
| Open Date: 1/1/1986            | Statewide Low Occupancy Threshold:        |                   | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 1/1/1986        | Medicaid Low Occupan                      | cy Threshold:     | 41.94060% | DC FY Index:    | 1.15950000 |
| Entered Medicaid 1/1/1986      | Low Occupancy Adjustment Factor: 113.8995 |                   | 13.89953% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 7/1/2007    | Weighted Low Occ Adju                     | ustment Factor: 1 | 00.00000% | DC Inflation:   |            |
| Previous Med # <b>225169</b>   |   |                   |           |                 | 1.03277275 |
|                                |   |                   |           | PS Target:      | 1.02315072 |

|       | 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  | 21.7700  | 0.3533 | 226.0947  |
| 3     | Cost Per Diem Inflated                    | 59.5523   | 97.9908   | 55.6590  |          |        |           |
| 4     | Low Occupancy Adjustment                  |           |           |          |          |        |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 59.5523   | 97.9908   | 55.6590  | 21.7700  | 0.3533 | 235.3254  |
| 5a    | Interim Adjustment                        |           |           |          |          |        |           |
| 5b    | Interim Adjusted Per Diem                 |           |           |          |          |        |           |
| 6     | Prior Semester: Provider Target Base      | 58.8557   |           | 54.7755  |          |        |           |
| 7     | Provider Target Rate                      | 60.2183   |           | 56.0436  |          |        |           |
| 7a    | Interim Adjustment                        |           |           |          |          |        |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |          |          |        |           |
| 8     | Cost Based Class Ceilings                 | 51.5193   | 97.3713   | 64.0999  | 13.6500  |        |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378   |           | 56.8989  |          |        |           |
| 10    | Target Rate Class Ceiling                 | 51.1535   |           | 57.8210  |          |        |           |
| 10a   | New Provider Target Limitation            | 48.2437   |           | 57.7871  |          |        |           |
| 10b   | Base for line 10a                         | 47.1521   |           | 56.4796  |          |        |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 48.2437   | 97.3713   | 55.6590  | 13.6500  | 0.3533 | 215.2773  |
| 12/13 | Medicaid Adjustment Rate                  |           |           |          |          |        |           |
| 14    | Prospective Per Diem 11                   | 48.2437   | 97.3713   | 55.6590  | 13.6500  | 0.3533 | 215.2773  |
| 15    | 11 1 10 4 1 1 1 0 7/1/2022                |           |           |          |          |        |           |





229.80

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## Lehigh Acres Health & Rehabilitation Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 5/1/1995  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1986/01   |
| Indexed Asset Value    | 5,408,208 |
| FRVS Base Asset:       | 3,135,000 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.029170  |
|                        |           |

| Mortgage Information |           |          |  |  |
|----------------------|-----------|----------|--|--|
| Amount:              | 5,960,000 | 0.00     |  |  |
| Type:                | Fixed [2] |          |  |  |
| < 60% of Base:       | False     |          |  |  |
| Interest Rate:       | 11.2500   | <b>%</b> |  |  |
| Chase Rate:          | 8.2500    | <b>%</b> |  |  |
| Amortization Rate:   | 11.2500   | <b>%</b> |  |  |
| Interest Only:       | False     |          |  |  |
| Yearly Payment:      | 544,7     | 761      |  |  |

| Calculation        | Calculation of FRVS Per Diem |          |  |  |  |  |
|--------------------|------------------------------|----------|--|--|--|--|
| То                 | tal Amount                   | Per Diem |  |  |  |  |
| 80% Capital(1):    | 4,326,566                    | 15.0757  |  |  |  |  |
| 20% ROE(2):        | 1,081,642                    | 0.8732   |  |  |  |  |
| Insurance Cost(3): | 69,193                       | 1.9077   |  |  |  |  |
| Taxes Cost(3):     | 62,496                       | 1.7230   |  |  |  |  |
| Home Office(3):    | 35,947                       | 0.9911   |  |  |  |  |
| Replacement(3&4)   | 24,165                       | 0.0000   |  |  |  |  |
| Total FRVS PD:     |                              | 20.5707  |  |  |  |  |

- (1) 80% Capital (\$4,326,566) amortized at 11.2500% for 20 years Principal & Interest of \$544,761 divided by annual available days (40,150) divided by Occup. Adj. (0.9000) = \$15.0757
- (2) 20% ROE (\$1,081,642) times the ROE factor (0.029170) divided by annual available days (40,150) divided by Occup. Adj. (0.9000) = \$0.8732
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| ſ | Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---|---------------------|-------------|--------------------------|-----------|--|
|   | Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed      | 110         | Effective PBS Limitation | 3,135,000 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS    |  |   |  |  |
|--|--|--|---|--|--|
| Components   | Cost   | FRVS   | MTA*  | Final Component                                    |  |
| Operating  | 48.2437  | 48.2437  | 3.5235  | 44.7202  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 97.3713<br>55.6590<br>13.6500<br>0.3533<br>-0.2917 | 97.3713<br>55.6590<br>20.5707<br>0.2917<br>-0.2917 | 7.1115<br>4.0651<br>1.5024<br>0.0213<br>-0.0213 | 90.2598<br>51.5939<br>19.0683<br>0.2704<br>-0.2704 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |  |   | \$15.4706<br>\$8.6851                              |  |
| Totals   | 214.9856   | 221.8447   | 16.2025   | 229.7979   |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



NAME OF THE PARTY 
# Florida Agency For Health Care Administration

220.37

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## 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 I       | Days       | Ratings         | Days       |
|--------------------------------|-------------------------------------|-----------------|------------|-----------------|------------|
| 2000 E. Commercial Blvd.       | 01/01/2010-12/31/2010               | Number of Beds: | 155        | Superior:       | 0          |
| Ft. Lauderdale FL 33308        | Days In CR 365                      | Maximum:        | 56,575     | Standard:       | 184        |
| County: Broward[6]             | First Used: <b>2011/07</b>          | Max Annualized: | 56,575     | Conditional:    | 0          |
| Region: South[2] Area: 10      | Last Used: <b>2011/07</b>           | Total Patient:  | 50,169     | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]                       | Medicare:       | 8,958      | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False                   | Medicaid:       | 26,697     | FY Index:       | 1.22078676 |
| Class at 1/94: South Large [4] | Medicaid Utilization                |                 | 53.21414%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                          |                 | 88.67698%  | Cost:           | 1.03283230 |
| Open Date: 10/3/1984           | Statewide Low Occupan               | ncy Threshold:  | 79.31440%  | Target:         | 1.01620550 |
| Acquired Date: 10/3/1984       | Medicaid Low Occupan                | cy Threshold:   | 41.94060%  | DC FY Index:    | 1.17400000 |
| Entered Medicaid 10/3/1984     | Low Occupancy Adjustment Factor:    |                 | 111.80439% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 7/1/2007    | Weighted Low Occ Adjustment Factor: |                 | 100.00000% | DC Inflation:   | 1.02001704 |
| Previous Med # <b>228109</b>   |                                     |                 |            |                 |            |
|                                |                                     |                 |            | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |           |           |           |          |     |           |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,297,023 | 2,309,798 | 1,532,910 | 523,261  | 0   | 5,662,992 |
| 1a    | Audit Adjustments                         |           |           |           |          |     |           |
| 2     | Cost Per Diem                             | 48.5831   | 86.5190   | 57.4188   | 19.6000  |     | 212.1209  |
| 3     | Cost Per Diem Inflated                    | 50.1782   | 88.2509   | 59.3040   |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 50.1782   | 88.2509   | 59.3040   | 19.6000  |     | 217.3331  |
| 5a    | Interim Adjustment                        |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 48.1669   |           | 60.0527   |          |     |           |
| 7     | Provider Target Rate                      | 49.2820   |           | 61.4430   |          |     |           |
| 7a    | Interim Adjustment                        |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193   | 97.3713   | 64.0999   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378   |           | 56.8989   |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535   |           | 57.8210   |          |     |           |
| 10a   | New Provider Target Limitation            | 49.1527   |           | 57.5802   |          |     |           |
| 10b   | Base for line 10a                         | 48.0405   |           | 56.2773   |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 49.1527   | 88.2509   | 57.5802   | 13.6500  |     | 208.6338  |
| 12/13 | Medicaid Adjustment Rate                  |           | 0.3191    | 0.2082    |          |     |           |
| 14    | Prospective Per Diem 11                   | 49.1527   | 88.5700   | 57.7884   | 13.6500  |     | 209.1611  |
| 15    | 11 1 10 4 11 10 7 11 10 7 11 1000         |           |           |           |          |     |           |





220.37

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## Ft. Lauderdale Health & Rehab Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 7/1/2007  |
|------------------------|-----------|
| Year of Phase-In/ Full | l:        |
| RS to Start Calcs:     | 1984/07   |
| Indexed Asset Value    | 5,739,646 |
| FRVS Base Asset:       | 1,978,789 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.027600  |
|                        |           |

| Mortgage Information        |           |          |  |
|-----------------------------|-----------|----------|--|
| Amount: <b>6,000,000.00</b> |           |          |  |
| Type:                       | Fixed [2] |          |  |
| < 60% of Base:              | False     |          |  |
| Interest Rate:              | 9.1670 %  | <b>6</b> |  |
| Chase Rate:                 | 9.5000 %  | <b>6</b> |  |
| Amortization Rate:          | 9.1670 %  | <b>6</b> |  |
| Interest Only:              | False     |          |  |
| Yearly Payment:             | 501,688   | 3        |  |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |  |
|-----------------|------------------------------|----------|--|--|--|
|                 | Total Amount                 | Per Diem |  |  |  |
| 80% Capital(1): | 4,591,717                    | 9.8530   |  |  |  |
| 20% ROE(2):     | 1,147,929                    | 0.6222   |  |  |  |
| Insurance Cost( | (3): <b>47,997</b>           | 0.9567   |  |  |  |
| Taxes Cost(3):  | 140,772                      | 2.8060   |  |  |  |
| Home Office(3)  | ): 0                         | 0.0000   |  |  |  |
| Replacement(38  | <b>§</b> 4): <b>0</b>        | 0.0000   |  |  |  |
| Total FRVS P    | D:                           | 14.2379  |  |  |  |

- (1) 80% Capital (\$4,591,717) amortized at 9.1670% for 20 years Principal & Interest of \$501,688 divided by annual available days (56,575) divided by Occup. Adj. (0.9000) = \$9.8530
- (2) 20% ROE (\$1,147,929) times the ROE factor (0.027600) divided by annual available days (56,575) divided by Occup. Adj. (0.9000) = \$0.6222
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 253         | Effective PBS Limitation | 7,210,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |  |
|--|---|---|----------------------------|-----------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |  |
| Operating  | 49.1527   | 49.1527   | 3.5899                     | 45.5628                           |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 88.5700<br>57.7884<br>13.6500<br>0.0000<br>0.0000 | 88.5700<br>57.7884<br>14.2379<br>0.0000<br>0.0000 | 6.4687<br>4.2206<br>1.0399 | 82.1013<br>53.5678<br>13.1980     |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 209,1611  | 209,7490  | 15.3191                    | \$17.2585<br>\$8.6851<br>220.3735 |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





226.62

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## The Palms 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       |
|--------------------------------|----------------------------|---------------------------------|-----------------|------------|
| 3370 NW 46th Terrace           | 01/01/2010-12/31/2010      | Number of Beds: 120             | Superior:       | 0          |
| Lauderdale Lakes FL 33319      | Days In CR 365             | Maximum: 43,800                 | Standard:       | 184        |
| County: Broward[6]             | First Used: <b>2011/07</b> | Max Annualized: 43,800          |                 |            |
| Region: South[2] Area: 10      | Last Used: <b>2011/07</b>  | Total Patient: 41,093           | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>6,920</b>          | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: <b>31,478</b>         | FY Index:       | 1.22078676 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 76.60185%                       | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 93.81964%                       | Cost:           | 1.03283230 |
| Open Date: 10/1/1982           | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> % | Target:         | 1.01620550 |
| Acquired Date: 10/1/1982       | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> % | DC FY Index:    | 1.17400000 |
| Entered Medicaid 10/1/1982     | Low Occupancy Adjustr      | ment Factor: 118.28828%         | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 1/1/2007    | Weighted Low Occ Adju      | ustment Factor: 100.0000%       | DC Inflation:   | 1.02001704 |
| Previous Med # <b>308005</b>   |                            |                                 |                 |            |
|                                |                            |                                 | PS Target:      | 1.02315072 |

|       |   | R                | ate Calculations    |                      |          |     |           |
|-------|---|------------------|---------------------|----------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect             | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,466,068        | 2,965,407           | 1,944,749            | 938,674  | 0   | 7,314,898 |
| 1a    | Audit Adjustments                         |                  |                     |                      |          |     |           |
| 2     | Cost Per Diem                             | 46.5744          | 94.2057             | 61.7812              | 29.8200  |     | 232.3813  |
| 3     | Cost Per Diem Inflated                    | 48.1035          | 96.0914             | 63.8096              |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                      |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 48.1035          | 96.0914             | 63.8096              | 29.8200  |     | 237.8245  |
| 5a    | Interim Adjustment                        |                  |                     |                      |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                      |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 48.6002          |                     | 67.5168              |          |     |           |
| 7     | Provider Target Rate                      | 49.7253          |                     | 69.0799              |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                      |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                      |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999              | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989              |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210              |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                      |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                      |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 48.1035          | 96.0914             | 57.8210              | 13.6500  |     | 215.6659  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.8757              | 1.7304               |          |     |           |
| 14    | Prospective Per Diem 11                   | 48.1035          | 98.9671             | 59.5514              | 13.6500  |     | 220.2720  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/2 | 1/2002   |     |           |





226.62

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## The Palms Rehabilitation and Nursing Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 1/1/1994  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1982/07   |
| Indexed Asset Value    | 2,145,169 |
| FRVS Base Asset:       | 1,323,819 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.027600  |
|                        |           |

| Mortgage Information |           |          |  |  |  |
|----------------------|-----------|----------|--|--|--|
| Amount:              | 1,400,000 | 0.00     |  |  |  |
| Type:                | Fixed [2] |          |  |  |  |
| < 60% of Base:       | False     |          |  |  |  |
| Interest Rate:       | 10.0000   | <b>%</b> |  |  |  |
| Chase Rate:          | 4.0000    | <b>%</b> |  |  |  |
| Amortization Rate:   | 7.0000    | <b>%</b> |  |  |  |
| Interest Only: False |           |          |  |  |  |
| Yearly Payment:      | 159,6     | 662      |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |  |
|------------------------------|-----------|----------|--|--|--|--|
| Tota                         | al Amount | Per Diem |  |  |  |  |
| 80% Capital(1):              | 1,716,135 | 4.0503   |  |  |  |  |
| 20% ROE(2):                  | 429,034   | 0.3004   |  |  |  |  |
| Insurance Cost(3):           | 103,141   | 2.5099   |  |  |  |  |
| Taxes Cost(3):               | 100,848   | 2.4541   |  |  |  |  |
| Home Office(3):              | 13,375    | 0.3255   |  |  |  |  |
| Replacement(3&4):            | 8,711     | 0.0000   |  |  |  |  |
| Total FRVS PD:               |           | 9.6402   |  |  |  |  |

- (1) 80% Capital (\$1,716,135) amortized at 7.0000% for 20 years Principal & Interest of \$159,662 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$4.0503
- (2) 20% ROE (\$429,034) times the ROE factor (0.027600) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.3004
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Ì | Per Bed Standard Det | ermination | Used Per Bed Standard:          | 28,500    | - |
|---|----------------------|------------|---------------------------------|-----------|---|
|   | Comparison Date:     | 10/1/1985  | Current RS PBS:                 | 49,593    |   |
|   | Comparison Bed       | 120        | <b>Effective PBS Limitation</b> | 3,420,000 |   |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                                   |  |
|--|---|--|----------------------------|-----------------------------------|--|
| Components   | Cost  | FRVS   | MTA*                       | Final Component                   |  |
| Operating  | 48.1035   | 48.1035  | 3.5133                     | 44.5902                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 98.9671<br>59.5514<br>13.6500<br>0.0000<br>0.0000 | 98.9671<br>59.5514<br>9.6402<br>0.0000<br>0.0000 | 7.2281<br>4.3494<br>0.7041 | 91.7390<br>55.2020<br>8.9361      |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 220.2720  | 216,2622   | 15.7949                    | \$17.4719<br>\$8.6851<br>226.6243 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





206.97

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **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              |   |
|--------------------------------|----------------------------|---------------------------------|---------------------------|---|
| 7060 SW 8th Street             | 05/01/2009-04/30/2010      | Number of Beds: 87              | Superior: 0               |   |
| Miami FL 33144                 | Days In CR 365             | Maximum: 31,755                 | Standard: 184             |   |
| County: Dade[13]               | First Used: <b>2011/01</b> | Max Annualized: 31,755          | Conditional: 0            |   |
| Region: South[2] Area: 11      | Last Used: <b>2011/07</b>  | Total Patient: 28,722           | Total: 184                |   |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>5,087</b>          | 7 Inflation               |   |
| Current Class South Small [3]  | Initial CR? False          | Medicaid: <b>20,383</b>         | FY Index: 1.2014017       | 4 |
| Class at 1/94: South Small [3] | Medicaid Utilization       | 70.96651%                       | Semester Index: 1.2608680 | 0 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 90.44875%                       |                           |   |
| Open Date: 11/1/1988           | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> % |                           |   |
| Acquired Date: 11/1/1988       | Medicaid Low Occupan       | cy Threshold: <b>41.94060</b> % | DC FY Index: 1.1641655    |   |
| Entered Medicaid 11/1/1988     | Low Occupancy Adjustr      | ment Factor: 114.03824%         | DC Sem Index: 1.1975000   |   |
| Med # Active Date: 11/1/2007   | Weighted Low Occ Adju      | ustment Factor: 100.00009       | DC Inflation: 1.1975000   | - |
| Previous Med # <b>218251</b>   |                            |                                 | 11020000                  |   |
|                                |                            |                                 | PS Target: 1.0231507      | 2 |

|       | Rate Calculations   |           |           |           |          |     |           |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost  | 903,192   | 1,494,473 | 1,012,077 | 336,116  | 0   | 3,745,858 |
| 1a    | Audit Adjustments   |           |           |           |          |     |           |
| 2     | Cost Per Diem   | 44.3110   | 73.3196   | 49.6530   | 16.4900  |     | 183.7736  |
| 3     | Cost Per Diem Inflated  | 46.5043   | 75.4190   | 52.1107   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 46.5043   | 75.4190   | 52.1107   | 16.4900  |     | 190.5240  |
| 5a    | Interim Adjustment  |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 51.0562   |           | 58.5755   |          |     |           |
| 7     | Provider Target Rate  | 52.2382   |           | 59.9316   |          |     |           |
| 7a    | Interim Adjustment  |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings   | 59.2863   | 102.7706  | 78.6955   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 60.7984   |           | 70.2905   |          |     |           |
| 10    | Target Rate Class Ceiling   | 61.7837   |           | 71.4296   |          |     |           |
| 10a   | New Provider Target Limitation  | 54.2204   |           | 61.5409   |          |     |           |
| 10b   | Base for line 10a   | 52.9936   |           | 60.1484   |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 46.5043   | 75.4190   | 52.1107   | 13.6500  |     | 187.6840  |
| 12/13 | Medicaid Adjustment Rate  |           | 1.7789    | 1.2292    |          |     |           |
| 14    | Prospective Per Diem 11   | 46.5043   | 77.1979   | 53.3399   | 13.6500  |     | 190.6921  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





206.97

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Coral Gables Nursing and Rehabilitation**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 11/1/1988 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1988/07   |
| Indexed Asset Value  | 4,014,035 |
| FRVS Base Asset:     | 2,479,500 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage Information    |                             |          |  |  |  |
|-------------------------|-----------------------------|----------|--|--|--|
| Amount:                 | Amount: <b>2,400,000.00</b> |          |  |  |  |
| Type:                   | Fixed [2]                   |          |  |  |  |
| < 60% of Base:          | False                       |          |  |  |  |
| Interest Rate:          | 10.5000                     | <b>%</b> |  |  |  |
| Chase Rate:             | 7.5000                      | <b>%</b> |  |  |  |
| Amortization Rate:      | 10.5000                     | <b>%</b> |  |  |  |
| Interest Only: False    |                             |          |  |  |  |
| Yearly Payment: 384,723 |                             |          |  |  |  |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |  |  |
|-----------------|------------------------------|----------|--|--|--|--|
|                 | Total Amount                 | Per Diem |  |  |  |  |
| 80% Capital(1): | 3,211,228                    | 13.4615  |  |  |  |  |
| 20% ROE(2):     | 802,807                      | 0.8865   |  |  |  |  |
| Insurance Cost( | 3): <b>53,396</b>            | 1.8591   |  |  |  |  |
| Taxes Cost(3):  | 57,567                       | 2.0043   |  |  |  |  |
| Home Office(3)  | <b>0</b>                     | 0.0000   |  |  |  |  |
| Replacement(38  | <b>§</b> 4): <b>35,301</b>   | 0.0000   |  |  |  |  |
| Total FRVS Pl   | D:                           | 18.2114  |  |  |  |  |

- (1) 80% Capital (\$3,211,228) amortized at 10.5000% for 20 years Principal & Interest of \$384,723 divided by annual available days (31,755) divided by Occup. Adj. (0.9000) = \$13.4615
- (2) 20% ROE (\$802,807) times the ROE factor (0.031560) divided by annual available days (31,755) divided by Occup. Adj. (0.9000) = \$0.8865
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |          | Used Per Bed Standard:   | 29,662    |  |
|--------------------------------|----------|--------------------------|-----------|--|
| Comparison Date:               | 1/1/1988 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 87       | Effective PBS Limitation | 2,580,594 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 46.5043   | 46.5043   | 3.3965                     | 43.1078                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 77.1979<br>53.3399<br>13.6500<br>0.0000<br>0.0000 | 77.1979<br>53.3399<br>18.2114<br>0.0000<br>0.0000 | 5.6382<br>3.8957<br>1.3301 | 71.5597<br>49.4442<br>16.8813 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.2889<br>\$8.6851         |  |
| Totals   | 190.6921  | 195.2535  | 14.2605                    | 206.9670                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





214.91

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Tarpon Point 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]

| Type of Ownership: Frivate For pro | iii [1] Chow Status baseu ( | <u>n tins Cost Report:</u> | . No Change 1 |                 |            |
|------------------------------------|-----------------------------|----------------------------|---------------|-----------------|------------|
| Provider Information               | Cost Report (CR)            | Patient D                  | Days          | Ratings         | Days       |
| 5157 Park Club Drive               | 01/01/2010-12/31/2010       | Number of Beds:            | 120           | Superior:       | 0          |
| Sarasota FL 34235                  | Days In CR 365              | Maximum:                   | 43,800        | Standard:       | 184        |
| County: Sarasota[58]               | First Used: <b>2011/07</b>  | Max Annualized:            | 43,800        | Conditional:    | 0          |
| Region: South[2] Area: 8           | Last Used: <b>2011/07</b>   | Total Patient:             | 35,201        | Total:          | 184        |
| Control Private For profit [1]     | Unaudited [3]               | Medicare:                  | 4,683         | Inflat          | ion        |
| Current Class South Large [4]      | Initial CR? False           | Medicaid:                  | 22,463        | FY Index:       | 1.22078676 |
| Class at 1/94: South Large [4]     | Medicaid Utilization        |                            | 63.81353%     | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]       | Occupancy:                  |                            | 80.36758%     | Cost:           | 1.03283230 |
| Open Date: 7/23/1990               | Statewide Low Occupan       | cy Threshold:              | 79.31440%     | Target:         | 1.01620550 |
| Acquired Date: 7/23/1990           | Medicaid Low Occupand       | cy Threshold:              | 41.94060%     | DC FY Index:    | 1.17400000 |
| Entered Medicaid 7/27/1990         | Low Occupancy Adjustr       | ment Factor: 1             | 01.32785%     | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 11/1/2007       | Weighted Low Occ Adju       | ustment Factor: 1          | 00.00000%     | DC Inflation:   | 1.02001704 |
| Previous Med # 252654              |                             |                            |               |                 |            |
|                                    |                             |                            |               | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |           |           |           |          |     |           |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description                               | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,032,942 | 1,846,288 | 1,154,652 | 614,138  | 0   | 4,648,020 |
| 1a    | Audit Adjustments                         |           |           |           |          |     |           |
| 2     | Cost Per Diem                             | 45.9842   | 82.1924   | 51.4024   | 27.3400  |     | 206.9190  |
| 3     | Cost Per Diem Inflated                    | 47.4940   | 83.8376   | 53.0901   |          |     |           |
| 4     | Low Occupancy Adjustment                  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 47.4940   | 83.8376   | 53.0901   | 27.3400  |     | 211.7617  |
| 5a    | Interim Adjustment                        |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 91.4816   |           | 60.5653   |          |     |           |
| 7     | Provider Target Rate                      | 93.5995   |           | 61.9674   |          |     |           |
| 7a    | Interim Adjustment                        |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193   | 97.3713   | 64.0999   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378   |           | 56.8989   |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535   |           | 57.8210   |          |     |           |
| 10a   | New Provider Target Limitation            | 47.3606   |           | 52.3208   |          |     |           |
| 10b   | Base for line 10a                         | 46.2890   |           | 51.1369   |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 47.3606   | 83.8376   | 52.3208   | 13.6500  |     | 197.1690  |
| 12/13 | Medicaid Adjustment Rate                  |           | 1.3029    | 0.8131    |          |     |           |
| 14    | Prospective Per Diem 11                   | 47.3606   | 85.1405   | 53.1339   | 13.6500  |     | 199.2850  |
| 15    | T. 1. 1.C                                 |           |           |           |          |     |           |





214.91

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Tarpon Point Nursing & Rehab Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 7/27/1990 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1990/07   |
| Indexed Asset Value   | 5,951,160 |
| FRVS Base Asset:      | 1,810,440 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027600  |
|                       |           |

| Mortgage Information |         |          |  |  |
|----------------------|---------|----------|--|--|
| Amount: 5,500,000.00 |         |          |  |  |
| Type: Variable [3]   |         |          |  |  |
| < 60% of Base:       | False   |          |  |  |
| Interest Rate:       | 10.2500 | <b>%</b> |  |  |
| Chase Rate:          | 8.2500  | <b>%</b> |  |  |
| Amortization Rate:   | 10.2500 | <b>%</b> |  |  |
| Interest Only: False |         |          |  |  |
| Yearly Payment:      | 560,8   | 324      |  |  |

| Calculation of FRVS Per Diem |               |          |  |  |
|------------------------------|---------------|----------|--|--|
| Т                            | otal Amount   | Per Diem |  |  |
| 80% Capital(1):              | 4,760,928     | 14.2269  |  |  |
| 20% ROE(2):                  | 1,190,232     | 0.8333   |  |  |
| Insurance Cost(3)            | 13,687        | 0.3888   |  |  |
| Taxes Cost(3):               | 60,148        | 1.7087   |  |  |
| Home Office(3):              | 1,052         | 0.0299   |  |  |
| Replacement(3&4              | <b>28,131</b> | 0.0000   |  |  |
| Total FRVS PD:               |               | 17.1876  |  |  |

- (1) 80% Capital (\$4,760,928) amortized at 10.2500% for 20 years Principal & Interest of \$560,824 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$14.2269
- (2) 20% ROE (\$1,190,232) times the ROE factor (0.027600) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8333
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 30,174    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1990   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60         | Effective PBS Limitation | 1,810,440 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |  |
|--|---|---|----------------------------|-----------------------------------|--|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |  |
| Operating  | 47.3606   | 47.3606   | 3.4590                     | 43.9016                           |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 85.1405<br>53.1339<br>13.6500<br>0.0000<br>0.0000 | 85.1405<br>53.1339<br>17.1876<br>0.0000<br>0.0000 | 6.2183<br>3.8807<br>1.2553 | 78.9222<br>49.2532<br>15.9323     |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 199,2850  | 202.8226  | 14.8133                    | \$18.2149<br>\$8.6851<br>214.9093 |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





193.32

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## St. Andrew's Bay Skilled 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                         |
|--------------------------------|----------------------------|------------------------------|--------------------------------------|
| 2100 Jenks Ave                 | 05/01/2009-04/30/2010      | Number of Beds: 120          | Superior: 0                          |
| Panama City FL 32405           | Days In CR 365             | Maximum: 43,                 | 800 Standard: 184                    |
| County: Bay[3]                 | First Used: <b>2011/07</b> | Max Annualized: 43,          | 800 Conditional: 0                   |
| Region: North [1] Area: 2      | Last Used: <b>2011/07</b>  | Total Patient: 39,4          | 440 Total: 184                       |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 9,                 | 760 Inflation                        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: 20,3               | 814 FY Index: 1.20140174             |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 52.7738                      | 3% Semester Index: <b>1.26086800</b> |
| Operating Ex > 18 months [1]   | Occupancy:                 | 90.0456                      |                                      |
| Open Date: 1/1/1986            | Statewide Low Occupan      | cy Threshold: <b>79.3144</b> |                                      |
| Acquired Date: 1/1/1986        | Medicaid Low Occupand      | cy Threshold: 41.9406        | 0% DC FY Index: 1.16416550           |
| Entered Medicaid 5/1/1986      | Low Occupancy Adjustr      | ment Factor: 113.5300        | 3% DC Sem Index: 1.10410330          |
| Med # Active Date: 11/1/2007   | Weighted Low Occ Adju      | ustment Factor: 100.0000     | 0%                                   |
| Previous Med # <b>312011</b>   |                            |                              | 1,0200000                            |
|                                |                            |                              | PS Target: 1.02315072                |

|       | Rate Calculations   |           |           |          |          |     |           |
|-------|---|-----------|-----------|----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct    | InDirect | Property | ROE | Totals    |
| 1     | Total Cost  | 864,112   | 1,568,402 | 971,968  | 599,859  | 0   | 4,004,341 |
| 1a    | Audit Adjustments   |           |           |          |          |     |           |
| 2     | Cost Per Diem   | 41.5159   | 75.3532   | 46.6978  | 28.8200  |     | 192.3869  |
| 3     | Cost Per Diem Inflated  | 43.5708   | 77.5108   | 49.0092  |          |     |           |
| 4     | Low Occupancy Adjustment  |           |           |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 43.5708   | 77.5108   | 49.0092  | 28.8200  |     | 198.9108  |
| 5a    | Interim Adjustment  |           |           |          |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |          |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 38.5780   |           | 44.0571  |          |     |           |
| 7     | Provider Target Rate  | 39.4711   |           | 45.0771  |          |     |           |
| 7a    | Interim Adjustment  |           |           |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |          |          |     |           |
| 8     | Cost Based Class Ceilings   | 47.7573   | 95.2206   | 58.5089  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 45.2463   |           | 53.4956  |          |     |           |
| 10    | Target Rate Class Ceiling   | 45.9795   |           | 54.3625  |          |     |           |
| 10a   | New Provider Target Limitation  | 40.7639   |           | 48.7169  |          |     |           |
| 10b   | Base for line 10a   | 39.8415   |           | 47.6146  |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 39.4711   | 77.5108   | 45.0771  | 13.6500  |     | 175.7090  |
| 12/13 | Medicaid Adjustment Rate  |           | 0.2419    | 0.1407   |          |     |           |
| 14    | Prospective Per Diem 11   | 39.4711   | 77.7527   | 45.2178  | 13.6500  |     | 176.0916  |
| 15    | Inflated Usual & Customary Charge  Usual and Customary Limitations not applied after 7/1/2002 |           |           |          |          |     |           |





Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

193.32

## St. Andrew's Bay Skilled Nursing & Rehab Center

#### **FRVS**

FRVS Status as of this Semester:

| Began FRVS:            | 1/1/2000  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1986/01   |
| Indexed Asset Value    | 5,876,988 |
| FRVS Base Asset:       | 3,420,000 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031560  |
|                        |           |

| Mortgage Information        |           |          |  |  |
|-----------------------------|-----------|----------|--|--|
| Amount: <b>3,650,000.00</b> |           |          |  |  |
| Type:                       | Fixed [2] |          |  |  |
| < 60% of Base:              | False     |          |  |  |
| Interest Rate:              | 12.5000   | <b>%</b> |  |  |
| Chase Rate:                 | 13.0000   | <b>%</b> |  |  |
| Amortization Rate:          | 12.5000   | <b>%</b> |  |  |
| Interest Only:              | False     |          |  |  |
| Yearly Payment:             | 641,000   |          |  |  |

| Calculation of FRVS Per Diem |             |          |  |  |
|------------------------------|-------------|----------|--|--|
| Т                            | otal Amount | Per Diem |  |  |
| 80% Capital(1):              | 4,701,590   | 16.2608  |  |  |
| 20% ROE(2):                  | 1,175,398   | 0.9410   |  |  |
| Insurance Cost(3)            | 27,574      | 0.6991   |  |  |
| Taxes Cost(3):               | 69,719      | 1.7677   |  |  |
| Home Office(3):              | 477         | 0.0121   |  |  |
| Replacement(3&4              | 4): 31,585  | 0.0000   |  |  |
| Total FRVS PD                |             | 19.6807  |  |  |

- (1) 80% Capital (\$4,701,590) amortized at 12.5000% for 20 years Principal & Interest of \$641,000 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$16.2608
- (2) 20% ROE (\$1,175,398) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9410
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 39.4711   | 39.4711   | 2.8828                     | 36.5883                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 77.7527<br>45.2178<br>13.6500<br>0.0000<br>0.0000 | 77.7527<br>45.2178<br>19.6807<br>0.0000<br>0.0000 | 5.6787<br>3.3025<br>1.4374 | 72.0740<br>41.9153<br>18.2433 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$15.8108<br>\$8.6851         |  |
| Totals   | 176.0916  | 182.1223  | 13.3014                    | 193.3168                      |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|



226.28

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **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 prof | it [1] CHOW Status based of | n this Cost Report: No Change[1 | <u> []</u> |
|-------------------------------------|-----------------------------|---------------------------------|------------|
|                                     |                             |                                 |            |

| Provider Information           | Cost Report (CR)           | Patient Days                      | Ratings I       | Days       |  |
|--------------------------------|----------------------------|-----------------------------------|-----------------|------------|--|
| 16100 NW 2nd Avenue            | 10/01/2009-09/30/2010      | Number of Beds: 120               | Superior:       | 0          |  |
| North Miami Beach FL 33169     | Days In CR 365             | Maximum: 43,800                   | Standard:       | 184        |  |
| County: Dade[13]               | First Used: <b>2011/01</b> | Max Annualized: 43,800            | Conditional:    | 0          |  |
| Region: South[2] Area: 11      | Last Used: <b>2011/07</b>  | Total Patient: 39,338             | Total:          | 184        |  |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>4,850</b>            | Inflatio        | on         |  |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: <b>27,032</b>           | FY Index:       | 1.21497768 |  |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 68.71727%                         | Semester Index: | 1.26086800 |  |
| Operating Ex > 18 months [1]   | Occupancy:                 | 89.81279%                         | Cost:           | 1.03777050 |  |
| Open Date: 1/3/1991            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target:         | 1.01620550 |  |
| Acquired Date: 1/3/1991        | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index:    | 1.17050000 |  |
| Entered Medicaid 1/3/1991      | Low Occupancy Adjustr      | ment Factor: 113.23642%           | DC F F Index:   | 1.19750000 |  |
| Med # Active Date: 11/1/2007   | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:   | 1.02306707 |  |
| Previous Med # <b>203131</b>   |                            |                                   |                 |            |  |
|                                |                            |                                   | PS Target:      | 1.02315072 |  |
| Rate Calculations              |                            |                                   |                 |            |  |

|       |   | J                | Cate Calculations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,392,948        | 2,437,475           | 1,673,627           | 511,716  | 0   | 6,015,766 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 51.5296          | 90.1700             | 61.9128             | 18.9300  |     | 222.5424  |
| 3     | Cost Per Diem Inflated                    | 53.4759          | 92.2500             | 64.2513             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 53.4759          | 92.2500             | 64.2513             | 18.9300  |     | 228.9072  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 43.4990          |                     | 58.7036             |          |     |           |
| 7     | Provider Target Rate                      | 44.5060          |                     | 60.0626             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 44.5060          | 92.2500             | 57.8210             | 13.6500  |     | 208.2270  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.9425              | 1.2175              |          |     |           |
| 14    | Prospective Per Diem 11                   | 44.5060          | 94.1925             | 59.0385             | 13.6500  |     | 211.3870  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





226.28

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Hampton Court Nursing Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 1/3/1991  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1991/01   |
| Indexed Asset Value   | 5,090,027 |
| FRVS Base Asset:      | 3,642,240 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.029580  |
|                       |           |

| Mortgage Information        |           |          |  |  |
|-----------------------------|-----------|----------|--|--|
| Amount: <b>3,420,000.00</b> |           |          |  |  |
| Type:                       | Fixed [2] |          |  |  |
| < 60% of Base:              | False     |          |  |  |
| Interest Rate:              | 11.5000   | <b>%</b> |  |  |
| Chase Rate:                 | 10.0000   | <b>%</b> |  |  |
| Amortization Rate:          | 11.5000   | <b>%</b> |  |  |
| Interest Only:              | False     |          |  |  |
| Yearly Payment:             | 521,103   |          |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Tota                         | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 4,072,022 | 13.2193  |  |  |  |
| 20% ROE(2):                  | 1,018,005 | 0.7639   |  |  |  |
| Insurance Cost(3):           | 41,520    | 1.0555   |  |  |  |
| Taxes Cost(3):               | 82,469    | 2.0964   |  |  |  |
| Home Office(3):              | 0         | 0.0000   |  |  |  |
| Replacement(3&4):            | 10,289    | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 17.1351  |  |  |  |

- (1) 80% Capital (\$4,072,022) amortized at 11.5000% for 20 years Principal & Interest of \$521,103 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.2193
- (2) 20% ROE (\$1,018,005) times the ROE factor (0.029580) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7639
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| ſ | Per Bed Standard Det | ermination | Used Per Bed Standard:   | 30,352    |  |
|---|----------------------|------------|--------------------------|-----------|--|
|   | Comparison Date:     | 7/1/1990   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed       | 120        | Effective PBS Limitation | 3,642,240 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components   | nts Cost FRVS MTA* Final Component                |   |                            |                               |  |  |  |
| Operating  | 44.5060   | 44.5060   | 3.2505                     | 41.2555                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 94.1925<br>59.0385<br>13.6500<br>0.0000<br>0.0000 | 94.1925<br>59.0385<br>17.1351<br>0.0000<br>0.0000 | 6.8794<br>4.3119<br>1.2515 | 87.3131<br>54.7266<br>15.8836 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.4197<br>\$8.6851         |  |  |  |
| Totals   | 211.3870  | 214.8721  | 15.6933                    | 226.2836                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





231.92

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Advanced Rehabilitation & Health Center**

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

| Provider Information            | Cost Report (CR)           | Patient Days                    | Ratings         | Days       |
|---------------------------------|----------------------------|---------------------------------|-----------------|------------|
| 401 FAIRWOOD AVENUE             | 03/01/2009-02/28/2010      | Number of Beds: 120             | Superior:       | 0          |
| Clearwater FL 33759             | Days In CR 365             | Maximum: <b>43,800</b>          | Standard:       | 184        |
| County: Pinellas[52]            | First Used: <b>2010/07</b> | Max Annualized: 43,800          |                 |            |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient: 41,629           | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>6,680</b>          | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>30,848</b>         | FY Index:       | 1.19713987 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 74.10219%                       | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 95.04338%                       | Cost:           | 1.05323365 |
| Open Date: 10/1/1984            | Statewide Low Occupar      | ncy Threshold: <b>79.31440%</b> | Target:         | 1.01620550 |
| Acquired Date: 10/1/1984        | Medicaid Low Occupan       | cy Threshold: <b>41.94060</b> % | DC FY Index:    | 1.16183216 |
| Entered Medicaid 10/1/1984      | Low Occupancy Adjust       | ment Factor: 119.83118%         | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 9/1/2007     | Weighted Low Occ Adj       | ustment Factor: 100.0000%       | DC Inflation:   | 1.03069965 |
| Previous Med # <b>309273</b>    |                            |                                 |                 |            |
|                                 |                            |                                 | PS Target:      | 1.02315072 |

|       | 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             | 30.6400  |     | 225.7911  |
| 3     | Cost Per Diem Inflated                    | 47.5231          | 96.7457             | 59.1558             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 47.5231          | 96.7457             | 59.1558             | 30.6400  |     | 234.0646  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 50.3735          |                     | 58.3589             |          |     |           |
| 7     | Provider Target Rate                      | 51.5397          |                     | 59.7100             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            | 47.9734          |                     | 58.0076             |          |     |           |
| 10b   | Base for line 10a                         | 46.8879          |                     | 56.6951             |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 47.5231          | 96.2960             | 56.0375             | 13.6500  |     | 213.5066  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.6111              | 1.5195              |          |     |           |
| 14    | Prospective Per Diem 11                   | 47.5231          | 98.9071             | 57.5570             | 13.6500  |     | 217.6372  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





231.92

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## Advanced Rehabilitation & Health Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 2/1/2000  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1984/07   |
| Indexed Asset Value    | 4,727,926 |
| FRVS Base Asset:       | 2,775,941 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.030630  |
|                        |           |

| Mortgage Information |           |          |  |  |
|----------------------|-----------|----------|--|--|
| Amount:              | 2,391,600 | 0.00     |  |  |
| Type:                | Fixed [2] |          |  |  |
| < 60% of Base:       | False     |          |  |  |
| Interest Rate:       | 11.1000   | <b>%</b> |  |  |
| Chase Rate:          | 13.0000   | <b>%</b> |  |  |
| Amortization Rate:   | 11.1000   | <b>%</b> |  |  |
| Interest Only:       | False     |          |  |  |
| Yearly Payment:      | 471,5     | 584      |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |  |
|------------------------------|--------------------|----------|--|--|--|
|                              | Total Amount       | Per Diem |  |  |  |
| 80% Capital(1):              | 3,782,341          | 11.9631  |  |  |  |
| 20% ROE(2):                  | 945,585            | 0.7347   |  |  |  |
| Insurance Cost(3             | 3): <b>134,003</b> | 3.2190   |  |  |  |
| Taxes Cost(3):               | 63,952             | 1.5362   |  |  |  |
| Home Office(3):              | 14,741             | 0.3541   |  |  |  |
| Replacement(3&               | (4): <b>3,057</b>  | 0.0000   |  |  |  |
| Total FRVS PD                | ):                 | 17.8071  |  |  |  |

- (1) 80% Capital (\$3,782,341) amortized at 11.1000% for 20 years Principal & Interest of \$471,584 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.9631
- (2) 20% ROE (\$945,585) times the ROE factor (0.030630) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7347
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Ì | Per Bed Standard Det | ermination | Used Per Bed Standard:          | 28,500    | - |
|---|----------------------|------------|---------------------------------|-----------|---|
|   | Comparison Date:     | 10/1/1985  | Current RS PBS:                 | 49,593    |   |
|   | Comparison Bed       | 120        | <b>Effective PBS Limitation</b> | 3,420,000 |   |

| (  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |   |                            |                               |  |  |  |
| Operating  | 47.5231   | 47.5231   | 3.4709                     | 44.0522                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 98.9071<br>57.5570<br>13.6500<br>0.0000<br>0.0000 | 98.9071<br>57.5570<br>17.8071<br>0.0000<br>0.0000 | 7.2237<br>4.2037<br>1.3005 | 91.6834<br>53.3533<br>16.5066 |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on             | 217 (272  | 221 7042  | 17 1000                    | \$17.6386<br>\$8.6851         |  |  |  |
| Totals   | 217.6372  | 221.7943  | 16.1988                    | 231.9192                      |  |  |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|



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# Florida Agency For Health Care Administration

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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Bayside Rehabilitation & Health Center**

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

| Provider Information            | Cost Report (CR)           | Patient Days           |        | Ratings         | Days       |
|---------------------------------|----------------------------|------------------------|--------|-----------------|------------|
| 811 Jackson Street North        | 03/01/2009-02/28/2010      | Number of Beds: 9      | 2      | Superior:       | 0          |
| St. Petersburg FL 33705         | Days In CR 365             | Maximum:               | 33,580 | Standard:       | 184        |
| County: Pinellas[52]            | First Used: <b>2010/07</b> | Max Annualized:        | 33,580 | Conditional:    | 0          |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient:         | 30,850 | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare:              | 5,229  | Inflat          | ion        |
| Current Class Central Small [5] | Initial CR? False          | Medicaid:              | 22,646 | FY Index:       | 1.19713987 |
| Class at 1/94: North Small [1]  | Medicaid Utilization       | 73.40                  | 0681%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 91.8                   | 7016%  | Cost:           | 1.05323365 |
| Open Date: 10/1/1984            | Statewide Low Occupar      | ncy Threshold: 79.3    | 1440%  | Target:         | 1.01620550 |
| Acquired Date: 10/1/1984        | Medicaid Low Occupan       | cy Threshold: 41.94    | 4060%  | DC FY Index:    | 1.16183216 |
| Entered Medicaid 10/1/1984      | Low Occupancy Adjust       | ment Factor: 115.83    | 3036%  | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 9/1/2007     | Weighted Low Occ Adj       | ustment Factor: 100.00 | 0000%  | DC Inflation:   | 1.03069965 |
| Previous Med # <b>308790</b>    |                            |                        |        |                 |            |
|                                 |                            |                        |        | PS Target:      | 1.02315072 |

|       | 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   | 27.1700  |     | 238.5843  |
| 3     | Cost Per Diem Inflated  | 52.6111   | 99.0502   | 68.8418   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 52.6111   | 99.0502   | 68.8418   | 27.1700  |     | 247.6731  |
| 5a    | Interim Adjustment  |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 57.8067   |           | 67.6621   |          |     |           |
| 7     | Provider Target Rate  | 59.1450   |           | 69.2285   |          |     |           |
| 7a    | Interim Adjustment  |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings   | 56.4866   | 97.7236   | 72.5771   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 54.6049   |           | 64.3815   |          |     |           |
| 10    | Target Rate Class Ceiling   | 55.4898   |           | 65.4248   |          |     |           |
| 10a   | New Provider Target Limitation  | 52.1067   |           | 66.6915   |          |     |           |
| 10b   | Base for line 10a   | 50.9277   |           | 65.1825   |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 52.1067   | 97.7236   | 65.4248   | 13.6500  |     | 228.9051  |
| 12/13 | Medicaid Adjustment Rate  |           | 2.5733    | 1.7228    |          |     |           |
| 14    | Prospective Per Diem 11   | 52.1067   | 100.2969  | 67.1476   | 13.6500  |     | 233.2012  |
| 15    | Inflated Usual & Customary Charge  Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Bayside Rehabilitation & Health Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/2001 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1984/07   |
| Indexed Asset Value  | 4,468,828 |
| FRVS Base Asset:     | 1,335,000 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.030630  |
|                      |           |

| Mortgage Information |             |          |  |  |  |  |
|----------------------|-------------|----------|--|--|--|--|
| Amount: 2,033,590.00 |             |          |  |  |  |  |
| Type:                | Variable [3 | 1        |  |  |  |  |
| < 60% of Base: False |             |          |  |  |  |  |
| Interest Rate:       | 11.5000 %   |          |  |  |  |  |
| Chase Rate:          | 10.5000 %   |          |  |  |  |  |
| Amortization Rate:   | 11.5000     | <b>%</b> |  |  |  |  |
| Interest Only:       | False       |          |  |  |  |  |
| Yearly Payment:      | 457,5       | 506      |  |  |  |  |

| Calculation of FRVS Per Diem |                  |          |  |  |  |  |
|------------------------------|------------------|----------|--|--|--|--|
| To                           | otal Amount      | Per Diem |  |  |  |  |
| 80% Capital(1):              | 3,575,062        | 15.1382  |  |  |  |  |
| 20% ROE(2):                  | 893,766          | 0.9058   |  |  |  |  |
| Insurance Cost(3):           | 80,557           | 2.6112   |  |  |  |  |
| Taxes Cost(3):               | 48,837           | 1.5830   |  |  |  |  |
| Home Office(3):              | 10,924           | 0.3541   |  |  |  |  |
| Replacement(3&4)             | ): <b>10,276</b> | 0.0000   |  |  |  |  |
| Total FRVS PD:               |                  | 20.5923  |  |  |  |  |

- (1) 80% Capital (\$3,575,062) amortized at 11.5000% for 20 years Principal & Interest of \$457,506 divided by annual available days (33,580) divided by Occup. Adj. (0.9000) = \$15.1382
- (2) 20% ROE (\$893,766) times the ROE factor (0.030630) divided by annual available days (33,580) divided by Occup. Adj. (0.9000) = \$0.9058
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |
|---------------------|-------------|--------------------------|-----------|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |
| Comparison Bed      | 66          | Effective PBS Limitation | 1,881,000 |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |                            |                               |  |
|--|--|--|----------------------------|-------------------------------|--|
| Components Cost FRVS MTA* Final Component                          |  |  |                            |                               |  |
| Operating  | 52.1067  | 52.1067  | 3.8056                     | 48.3011                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 100.2969<br>67.1476<br>13.6500<br>0.0000<br>0.0000 | 100.2969<br>67.1476<br>20.5923<br>0.0000<br>0.0000 | 7.3252<br>4.9041<br>1.5040 | 92.9717<br>62.2435<br>19.0883 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |  |                            | \$17.4489<br>\$8.6851         |  |
| Totals   | 233.2012   | 240.1435   | 17.5389                    | 248.7386                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
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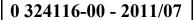
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Excel Rehabilitation & Health Center**

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

| Provider Information            | Cost Report (CR)           | Patient Days                      | Ratings         | Days       |
|---------------------------------|----------------------------|-----------------------------------|-----------------|------------|
| 2811 Campus Hill Drive          | 03/01/2010-02/28/2011      | Number of Beds: 120               | Superior:       | 0          |
| Tampa FL 33612                  | Days In CR 365             | Maximum: <b>43,800</b>            | Standard:       | 184        |
| County: Hillsborough[29]        | First Used: <b>2011/07</b> | Max Annualized: 43,800            | Conditional:    | 0          |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient: 39,424             | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: 12,514                  | Inflati         | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>24,313</b>           | FY Index:       | 1.22417738 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 61.67056%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 90.00914%                         | Cost:           | 1.02997165 |
| Open Date: 4/1/1995             | Statewide Low Occupan      | rey Threshold: <b>79.31440%</b>   | Target:         | 1.01620550 |
| Acquired Date: 4/1/1995         | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index:    | 1.17566608 |
| Entered Medicaid 5/15/1995      | Low Occupancy Adjustr      |                                   | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 9/1/2007     | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation:   | 1.01857153 |
| Previous Med # <b>309044</b>    |                            |                                   |                 |            |
|                                 |                            |                                   | PS Target:      | 1.02315072 |

|       | Rate Calculations   |           |           |           |           |     |           |
|-------|---|-----------|-----------|-----------|-----------|-----|-----------|
| Item  | Description   | Operating | Direct    | InDirect  | Property  | ROE | Totals    |
| 1     | Total Cost  | 1,255,991 | 2,180,336 | 1,467,980 | 1,003,884 | 0   | 5,908,191 |
| 1a    | Audit Adjustments   |           |           |           |           |     |           |
| 2     | Cost Per Diem   | 51.6592   | 89.6778   | 60.3784   | 41.2900   |     | 243.0054  |
| 3     | Cost Per Diem Inflated  | 53.2075   | 91.3433   | 62.1880   |           |     |           |
| 4     | Low Occupancy Adjustment  |           |           |           |           |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 53.2075   | 91.3433   | 62.1880   | 41.2900   |     | 248.0288  |
| 5a    | Interim Adjustment  |           |           |           |           |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |           |           |     |           |
| 6     | Prior Semester: Provider Target Base  | 50.6522   |           | 55.4756   |           |     |           |
| 7     | Provider Target Rate  | 51.8248   |           | 56.7599   |           |     |           |
| 7a    | Interim Adjustment  |           |           |           |           |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |           |     |           |
| 8     | Cost Based Class Ceilings   | 49.6383   | 96.2960   | 61.3044   | 13.6500   |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 47.7921   |           | 55.1439   |           |     |           |
| 10    | Target Rate Class Ceiling   | 48.5666   |           | 56.0375   |           |     |           |
| 10a   | New Provider Target Limitation  | 46.3527   |           | 58.3261   |           |     |           |
| 10b   | Base for line 10a   | 45.3039   |           | 57.0064   |           |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 46.3527   | 91.3433   | 56.0375   | 13.6500   |     | 207.3835  |
| 12/13 | Medicaid Adjustment Rate  |           | 1.1993    | 0.7357    |           |     |           |
| 14    | Prospective Per Diem 11   | 46.3527   | 92.5426   | 56.7732   | 13.6500   |     | 209.3185  |
| 15    | Inflated Usual & Customary Charge  Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |           |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Excel Rehabilitation & Health Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:         | 5/15/1995 |
|---------------------|-----------|
| Year of Phase-In/Fu | 11:       |
| RS to Start Calcs:  | 1995/01   |
| Indexed Asset Value | 5,515,195 |
| FRVS Base Asset:    | 4,123,320 |
| Occup Adj Factor:   | 0.9000    |
| ROE Factor          | 0.026880  |
|                     |           |

| Mortgage Information         |         |          |  |  |  |  |
|------------------------------|---------|----------|--|--|--|--|
| Amount: <b>4,950,000.0</b> 0 |         |          |  |  |  |  |
| Type: Fixed [2]              |         |          |  |  |  |  |
| < 60% of Base:               | False   |          |  |  |  |  |
| Interest Rate:               | 12.2636 | <b>%</b> |  |  |  |  |
| Chase Rate:                  | 9.5000  | <b>%</b> |  |  |  |  |
| Amortization Rate:           | 12.2636 | <b>%</b> |  |  |  |  |
| Interest Only:               | False   |          |  |  |  |  |
| Yearly Payment:              | 592,7   | 739      |  |  |  |  |

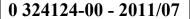
| Calculation of FRVS Per Diem |           |          |  |  |  |  |
|------------------------------|-----------|----------|--|--|--|--|
| Tota                         | al Amount | Per Diem |  |  |  |  |
| 80% Capital(1):              | 4,412,156 | 15.0365  |  |  |  |  |
| 20% ROE(2):                  | 1,103,039 | 0.7521   |  |  |  |  |
| Insurance Cost(3):           | 107,140   | 2.7176   |  |  |  |  |
| Taxes Cost(3):               | 77,962    | 1.9775   |  |  |  |  |
| Home Office(3):              | 12,832    | 0.3255   |  |  |  |  |
| Replacement(3&4):            | 46,694    | 0.0000   |  |  |  |  |
| Total FRVS PD:               |           | 20.8092  |  |  |  |  |

- (1) 80% Capital (\$4,412,156) amortized at 12.2636% for 20 years Principal & Interest of \$592,739 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$15.0365
- (2) 20% ROE (\$1,103,039) times the ROE factor (0.026880) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7521
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| ſ | Per Bed Standard Det | termination | Used Per Bed Standard:   | 34,361    |  |
|---|----------------------|-------------|--------------------------|-----------|--|
|   | <u></u>              |             | Osed Fel Ded Stalldard.  | - )       |  |
|   | Comparison Date:     | 7/1/1994    | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed       | 120         | Effective PBS Limitation | 4,123,320 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |   |                            |                               |  |  |  |  |  |
| Operating  | 46.3527   | 46.3527   | 3.3854                     | 42.9673                       |  |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 92.5426<br>56.7732<br>13.6500<br>0.0000<br>0.0000 | 92.5426<br>56.7732<br>20.8092<br>0.0000<br>0.0000 | 6.7589<br>4.1464<br>1.5198 | 85.7837<br>52.6268<br>19.2894 |  |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$14.3410<br>\$8.6851         |  |  |  |  |  |
| Totals 209.3185 216.4777 15.8105 223.6933                          |   |   |                            |                               |  |  |  |  |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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** Superior: 03/01/2009-02/28/2010 Number of Beds: 119 6020 Indiana Avenue 184 43,435 Standard: 365 Days In CR Maximum: **New Port Richev FL 34653** 0 Conditional: County: Pasco[51] 2010/07 First Used: Max Annualized: 43,435 184 Total: Region: Central[3] Area: 5 Last Used: 2011/07 Total Patient: 40,830 Control Private For profit [1] 10,079 Medicare: Inflation Unaudited [3] **False** Current Class Central Large [6] Initial CR? Medicaid: 23,158 FY Index: 1.19713987

Current Class Central Large [6] Initial CR? False Medicaid: 23,158

Class at 1/94: North Large [2] Medicaid Utilization 56.71810%

Operating Ex > 18 months [1] Occupancy: 94.00253%

Open Date: 9/1/1981 Statewide Low Occupancy Threshold: 79.31440%

Acquired Date: 9/1/1981 Medicaid Low Occupancy Threshold: 41.94060%

Acquired Date: 9/1/1981 Medicaid Low Occupancy Threshold: 41.94060% Entered Medicaid 1/1/1982 Low Occupancy Adjustment Factor: 118.51888% Med # Active Date: 9/1/2007 Weighted Low Occ Adjustment Factor: 100.00000% Previous Med # 309257

Total: 184

Inflation

FY Index: 1.19713987
Semester Index: 1.26086800
Cost: 1.05323365
Target: 1.01620550
DC FY Index: 1.16183216
DC Sem Index: 1.19750000
DC Inflation: 1.03069965

1.02315072

PS Target:

|       | 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             | 37.1400  |     | 226.7726  |
| 3     | Cost Per Diem Inflated                    | 44.1731         | 95.1148             | 58.3600             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 44.1731         | 95.1148             | 58.3600             | 37.1400  |     | 234.7879  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 50.8151         |                     | 59.1710             |          |     |           |
| 7     | Provider Target Rate                      | 51.9915         |                     | 60.5409             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383         | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921         |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666         |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            | 45.0951         |                     | 58.3261             |          |     |           |
| 10b   | Base for line 10a                         | 44.0747         |                     | 57.0064             |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 44.1731         | 95.1148             | 56.0375             | 13.6500  |     | 208.9754  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 0.7189              | 0.4235              |          |     |           |
| 14    | Prospective Per Diem 11                   | 44.1731         | 95.8337             | 56.4610             | 13.6500  |     | 210.1178  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## Madison Pointe Rehabilitation & Health Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 12/1/1995 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1981/07   |
| Indexed Asset Value   | 3,716,428 |
| FRVS Base Asset:      | 2,077,025 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.030630  |
|                       |           |

| Mortgage Information        |           |          |  |  |
|-----------------------------|-----------|----------|--|--|
| Amount: <b>2,525,000.00</b> |           |          |  |  |
| Type:                       | Fixed [2] |          |  |  |
| < 60% of Base:              | False     |          |  |  |
| Interest Rate:              | 11.6337   | <b>%</b> |  |  |
| Chase Rate:                 | 9.5000    | <b>%</b> |  |  |
| Amortization Rate:          | 11.6337   | <b>%</b> |  |  |
| Interest Only:              | False     |          |  |  |
| Yearly Payment:             | 383,7     | 770      |  |  |

| Calculation of FRVS Per Diem |                 |          |  |  |  |
|------------------------------|-----------------|----------|--|--|--|
| ,                            | Total Amount    | Per Diem |  |  |  |
| 80% Capital(1):              | 2,973,142       | 9.8172   |  |  |  |
| 20% ROE(2):                  | 743,286         | 0.5824   |  |  |  |
| Insurance Cost(3             | i): 103,456     | 2.5338   |  |  |  |
| Taxes Cost(3):               | 55,574          | 1.3611   |  |  |  |
| Home Office(3):              | 14,458          | 0.3541   |  |  |  |
| Replacement(3&               | (4): <b>952</b> | 0.0000   |  |  |  |
| Total FRVS PD                | ):              | 14.6486  |  |  |  |

- (1) 80% Capital (\$2,973,142) amortized at 11.6337% for 20 years Principal & Interest of \$383,770 divided by annual available days (43,435) divided by Occup. Adj. (0.9000) = \$9.8172
- (2) 20% ROE (\$743,286) times the ROE factor (0.030630) divided by annual available days (43,435) divided by Occup. Adj. (0.9000) = \$0.5824
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 119         | Effective PBS Limitation | 3,391,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |  |  |  |
| Operating  | 44.1731   | 44.1731   | 3.2262                     | 40.9469                       |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 95.8337<br>56.4610<br>13.6500<br>0.0000<br>0.0000 | 95.8337<br>56.4610<br>14.6486<br>0.0000<br>0.0000 | 6.9992<br>4.1236<br>1.0699 | 88.8345<br>52.3374<br>13.5787 |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$15.8236<br>\$8.6851         |  |  |  |  |
| Totals   | 210.1178  | 211.1164  | 15.4189                    | 220.2062                      |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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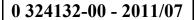
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Shore Acres Rehabilitation & Health Center**

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

| Provider Information            | Cost Report (CR)           | Patient Days            |       | Ratings         | Days       |
|---------------------------------|----------------------------|-------------------------|-------|-----------------|------------|
| 4500 Indianapolis Street, NE    | 03/01/2009-02/28/2010      | Number of Beds: 109     | )     | Superior:       | 0          |
| St. Petersburg FL 33703         | Days In CR 365             | Maximum: 39             | 9,785 | Standard:       | 184        |
| County: Pinellas[52]            | First Used: <b>2010/07</b> | Max Annualized: 39      | 9,785 | Conditional:    | 0          |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient: 3'       | 7,162 | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare:               | 6,129 | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: 28            | 8,703 | FY Index:       | 1.19713987 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 77.237                  | 750%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 93.407                  | 706%  | Cost:           | 1.05323365 |
| Open Date: 3/1/1971             | Statewide Low Occupar      | cy Threshold: 79.314    | 440%  | Target:         | 1.01620550 |
| Acquired Date: 3/1/1971         | Medicaid Low Occupan       | cy Threshold: 41.940    | 060%  | DC FY Index:    | 1.16183216 |
| Entered Medicaid 3/1/1971       | Low Occupancy Adjusts      | ment Factor: 117.768    | 811%  | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 9/1/2007     | Weighted Low Occ Adj       | ustment Factor: 100.000 | 000%  | DC Inflation:   | 1.03069965 |
| Previous Med # <b>309290</b>    |                            |                         |       |                 |            |
|                                 |                            |                         |       | PS Target:      | 1.02315072 |

|       | 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             | 24.2500  |     | 218.9353  |
| 3     | Cost Per Diem Inflated                    | 47.1761         | 95.5169             | 60.2678             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 47.1761         | 95.5169             | 60.2678             | 24.2500  |     | 227.2108  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 54.8045         |                     | 59.9738             |          |     |           |
| 7     | Provider Target Rate                      | 56.0733         |                     | 61.3622             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383         | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921         |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666         |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            | 47.3608         |                     | 57.9355             |          |     |           |
| 10b   | Base for line 10a                         | 46.2892         |                     | 56.6246             |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 47.1761         | 95.5169             | 56.0375             | 13.6500  |     | 212.3805  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 2.9268              | 1.7171              |          |     |           |
| 14    | Prospective Per Diem 11                   | 47.1761         | 98.4437             | 57.7546             | 13.6500  |     | 217.0244  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





223.61

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Shore Acres Rehabilitation & Health Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 1/1/1993  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1971/07   |
| Indexed Asset Value    | 1,954,965 |
| FRVS Base Asset:       | 1,206,806 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.030630  |
|                        |           |

| Mortgage Information        |           |          |  |  |
|-----------------------------|-----------|----------|--|--|
| Amount: <b>2,400,000.00</b> |           |          |  |  |
| Type:                       | Fixed [2] |          |  |  |
| < 60% of Base:              | False     |          |  |  |
| Interest Rate:              | 9.7500    | <b>%</b> |  |  |
| Chase Rate:                 | 6.7500    | <b>%</b> |  |  |
| Amortization Rate:          | 9.7500    | <b>%</b> |  |  |
| Interest Only:              | False     |          |  |  |
| Yearly Payment:             | 178,015   |          |  |  |

| Calculation of FRVS Per Diem |                       |          |  |  |
|------------------------------|-----------------------|----------|--|--|
|                              | Total Amount          | Per Diem |  |  |
| 80% Capital(1):              | 1,563,972             | 4.9716   |  |  |
| 20% ROE(2):                  | 390,993               | 0.3345   |  |  |
| Insurance Cost(              | 3): <b>101,550</b>    | 2.7326   |  |  |
| Taxes Cost(3):               | 43,285                | 1.1648   |  |  |
| Home Office(3)               | : 13,159              | 0.3541   |  |  |
| Replacement(38               | <b>2</b> 4): <b>0</b> | 0.0000   |  |  |
| Total FRVS PI                | <b>)</b> :            | 9.5576   |  |  |

- (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

| Per Bed Standard Determination |           | Used Per Bed Standard:   | 28,500    |  |
|--------------------------------|-----------|--------------------------|-----------|--|
| Comparison Date:               | 10/1/1985 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 109       | Effective PBS Limitation | 3,106,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                                   |  |  |
|--|---|--|----------------------------|-----------------------------------|--|--|
| Components   | Cost FRVS MTA* Final Component                    |  |                            |                                   |  |  |
| Operating  | 47.1761   | 47.1761  | 3.4455                     | 43.7306                           |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 98.4437<br>57.7546<br>13.6500<br>0.0000<br>0.0000 | 98.4437<br>57.7546<br>9.5576<br>0.0000<br>0.0000 | 7.1899<br>4.2181<br>0.6980 | 91.2538<br>53.5365<br>8.8596      |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 217.0244  | 212.9320   | 15.5515                    | \$17.5449<br>\$8.6851<br>223.6105 |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





221.71

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## **Woodbridge Rehabilitation & Health Center**

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

| Provider Information            | Cost Report (CR)           | Patient Days          |        | Ratings         | Days       |
|---------------------------------|----------------------------|-----------------------|--------|-----------------|------------|
| 8720 Jackson Springs Road       | 03/01/2009-02/28/2010      | Number of Beds: 12    | 20     | Superior:       | 0          |
| Tampa FL 33615                  | Days In CR 365             | Maximum:              | 43,800 | Standard:       | 184        |
| County: Hillsborough[29]        | First Used: <b>2010/07</b> | Max Annualized:       | 43,800 | Conditional:    | 0          |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient:        | 40,582 | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare:             | 9,289  | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid:             | 26,658 | FY Index:       | 1.19713987 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 65.6                  | 8922%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 92.6                  | 5297%  | Cost:           | 1.05323365 |
| Open Date: 12/1/1982            | Statewide Low Occupan      | ncy Threshold: 79.3   | 1440%  | Target:         | 1.01620550 |
| Acquired Date: 12/1/1982        | Medicaid Low Occupan       | cy Threshold: 41.9    | 4060%  | DC FY Index:    | 1.16183216 |
| Entered Medicaid 12/1/1982      | Low Occupancy Adjusts      | ment Factor: 116.8    | 1734%  | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 9/1/2007     | Weighted Low Occ Adj       | ustment Factor: 100.0 | 0000%  | DC Inflation:   |            |
| Previous Med # <b>309052</b>    |                            |                       |        |                 | 1.03069965 |
|                                 |                            |                       |        | PS Target:      | 1.02315072 |

|       |   | R                | ate 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              | 28.5800  |     | 219.5784  |
| 3     | Cost Per Diem Inflated                    | 46.4889          | 92.5233             | 60.1309              |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                      |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 46.4889          | 92.5233             | 60.1309              | 28.5800  |     | 227.7231  |
| 5a    | Interim Adjustment                        |                  |                     |                      |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                      |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 49.8162          |                     | 61.2288              |          |     |           |
| 7     | Provider Target Rate                      | 50.9695          |                     | 62.6463              |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                      |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                      |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044              | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439              |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375              |          |     |           |
| 10a   | New Provider Target Limitation            | 46.7370          |                     | 58.3261              |          |     |           |
| 10b   | Base for line 10a                         | 45.6795          |                     | 57.0064              |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 46.4889          | 92.5233             | 56.0375              | 13.6500  |     | 208.6997  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.6331              | 0.9891               |          |     |           |
| 14    | Prospective Per Diem 11                   | 46.4889          | 94.1564             | 57.0266              | 13.6500  |     | 211.3219  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/2 | 1/2002   |     |           |





221.71

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

## Woodbridge Rehabilitation & Health Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 9/1/1994  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1982/07   |
| Indexed Asset Value    | 3,837,978 |
| FRVS Base Asset:       | 2,176,171 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.030630  |
|                        |           |

| Mortgage Information |           |          |  |
|----------------------|-----------|----------|--|
| Amount:              | 4,400,000 | 0.00     |  |
| Type:                | Fixed [2] |          |  |
| < 60% of Base:       | False     |          |  |
| Interest Rate:       | 11.6700   | <b>%</b> |  |
| Chase Rate:          | 8.2500    | <b>%</b> |  |
| Amortization Rate:   | 11.2500   | <b>%</b> |  |
| Interest Only:       | False     |          |  |
| Yearly Payment:      | 386,594   |          |  |

| Calculation of FRVS Per Diem |                       |         |  |  |  |
|------------------------------|-----------------------|---------|--|--|--|
|                              | Total Amount Per Diem |         |  |  |  |
| 80% Capital(1):              | 3,070,382             | 9.8071  |  |  |  |
| 20% ROE(2):                  | 767,596               | 0.5964  |  |  |  |
| Insurance Cost(              | 3): <b>105,677</b>    | 2.6040  |  |  |  |
| Taxes Cost(3):               | 52,587                | 1.2958  |  |  |  |
| Home Office(3)               | : 14,370              | 0.3541  |  |  |  |
| Replacement(38               | <b>6,463</b>          | 0.0000  |  |  |  |
| Total FRVS PI                | D:                    | 14.6574 |  |  |  |

- (1) 80% Capital (\$3,070,382) amortized at 11.2500% for 20 years Principal & Interest of \$386,594 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.8071
- (2) 20% ROE (\$767,596) times the ROE factor (0.030630) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5964
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |           | Used Per Bed Standard:   | 28,500    |  |
|--------------------------------|-----------|--------------------------|-----------|--|
| Comparison Date:               | 10/1/1985 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 120       | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 46.4889   | 46.4889   | 3.3953                     | 43.0936                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 94.1564<br>57.0266<br>13.6500<br>0.0000<br>0.0000 | 94.1564<br>57.0266<br>14.6574<br>0.0000<br>0.0000 | 6.8767<br>4.1650<br>1.0705 | 87.2797<br>52.8616<br>13.5869 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 211 2210  | 212 2202  | 17.7077                    | \$16.2009<br>\$8.6851         |  |
| Totals   | 211.3219  | 212.3293  | 15.5075                    | 221.7078                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





215.01

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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                        |
|---------------------------------|----------------------------|---------------------------------|-------------------------------------|
| 1556 Maguire Road               | 01/01/2009-12/31/2009      | Number of Beds: 120             | Superior: 0                         |
| Ocoee FL 34761                  | Days In CR 365             | Maximum: 43,80                  | Standard: 184                       |
| County: Orange[48]              | First Used: <b>2010/07</b> | Max Annualized: 43,80           | O Conditional: 0                    |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient: 36,54            | Total: 184                          |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: 4,99                  | 1 Inflation                         |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: 24,51                 | 3 FY Index: 1.19387802              |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 67.08171                        | % Semester Index: <b>1.26086800</b> |
| Operating Ex > 18 months [1]    | Occupancy:                 | 83.42922                        |                                     |
| Open Date: 8/1/1990             | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> ° |                                     |
| Acquired Date: <b>8/1/1990</b>  | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b>   | DC FY Index: 1.15950000             |
| Entered Medicaid 8/16/1990      | Low Occupancy Adjustr      | ment Factor: 105.18799          | DC Sem Index: 1.19750000            |
| Med # Active Date: 11/1/2007    | Weighted Low Occ Adju      | ustment Factor: 100.00000       | DC Inflation: 1.03277275            |
| Previous Med # <b>312002</b>    |                            |                                 | 1,0022.0                            |
|                                 |                            |                                 | PS Target: 1.02315072               |

|       |   | R                | 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             | 21.5100  |     | 197.3345  |
| 3     | Cost Per Diem Inflated                    | 36.9383          | 99.7640             | 46.7335             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 36.9383          | 99.7640             | 46.7335             | 21.5100  |     | 204.9458  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 37.5652          |                     | 49.2893             |          |     |           |
| 7     | Provider Target Rate                      | 38.4349          |                     | 50.4304             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            | 41.8207          |                     | 51.5381             |          |     |           |
| 10b   | Base for line 10a                         | 40.8744          |                     | 50.3720             |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 36.9383          | 96.2960             | 46.7335             | 13.6500  |     | 193.6178  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.8505              | 0.8981              |          |     |           |
| 14    | Prospective Per Diem 11                   | 36.9383          | 98.1465             | 47.6316             | 13.6500  |     | 196.3664  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





215.01

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Ocoee Health Care Facility**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 8/16/1990 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1990/07   |
| Indexed Asset Value  | 5,945,749 |
| FRVS Base Asset:     | 3,620,880 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029170  |
|                      |           |

| Mortgage Information        |           |          |  |  |  |
|-----------------------------|-----------|----------|--|--|--|
| Amount: <b>3,420,145.00</b> |           |          |  |  |  |
| Type:                       | Fixed [2] |          |  |  |  |
| < 60% of Base:              | False     |          |  |  |  |
| Interest Rate:              | 12.0000   | <b>%</b> |  |  |  |
| Chase Rate:                 | 10.5000   | <b>%</b> |  |  |  |
| Amortization Rate:          | 12.0000   | <b>%</b> |  |  |  |
| Interest Only:              | False     |          |  |  |  |
| Yearly Payment: 628,491     |           |          |  |  |  |

| Calculation of FRVS Per Diem |                      |          |  |  |  |
|------------------------------|----------------------|----------|--|--|--|
|                              | Total Amount         | Per Diem |  |  |  |
| 80% Capital(1):              | 4,756,599            | 15.9435  |  |  |  |
| 20% ROE(2):                  | 1,189,150            | 0.8799   |  |  |  |
| Insurance Cost(3             | 3): <b>40,270</b>    | 1.1020   |  |  |  |
| Taxes Cost(3):               | 86,754               | 2.3741   |  |  |  |
| Home Office(3):              | : 0                  | 0.0000   |  |  |  |
| Replacement(38               | (24): <b>109,006</b> | 0.0000   |  |  |  |
| Total FRVS PI                | <b>)</b> :           | 20.2995  |  |  |  |

- (1) 80% Capital (\$4,756,599) amortized at 12.0000% for 20 years Principal & Interest of \$628,491 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$15.9435
- (2) 20% ROE (\$1,189,150) times the ROE factor (0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8799
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 30,174    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1990    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120         | Effective PBS Limitation | 3,620,880 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |   |                            |                               |  |  |
| Operating  | 36.9383   | 36.9383   | 2.6978                     | 34.2405                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 98.1465<br>47.6316<br>13.6500<br>0.0000<br>0.0000 | 98.1465<br>47.6316<br>20.2995<br>0.0000<br>0.0000 | 7.1682<br>3.4788<br>1.4826 | 90.9783<br>44.1528<br>18.8169 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.1410<br>\$8.6851         |  |  |
| Totals   | 196.3664  | 203.0159  | 14.8274                    | 215.0146                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





241.15

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Palmetto Rehabilitation and Health Center

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

| Provider Information           | Cost Report (CR)           | Patient Days                      | Ratings Days                     |           |
|--------------------------------|----------------------------|-----------------------------------|----------------------------------|-----------|
| 6750 West 22nd Court           | 03/01/2009-02/28/2010      | Number of Beds: 90                | Superior: 0                      |           |
| Hialeah FL 33016               | Days In CR 365             | Maximum: <b>32,850</b>            | Standard: 184                    |           |
| County: Dade[13]               | First Used: <b>2011/01</b> | Max Annualized: 32,850            | Conditional: 0                   |           |
| Region: South[2] Area: 11      | Last Used: <b>2011/07</b>  | Total Patient: 31,490             | Total: <b>184</b>                |           |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 15,931                  | Inflation                        |           |
| Current Class South Small [3]  | Initial CR? False          | Medicaid: <b>13,462</b>           | FY Index: 1.1971398              | 37        |
| Class at 1/94: South Small [3] | Medicaid Utilization       | 42.75008%                         | Semester Index: <b>1.2608680</b> | 00        |
| Operating Ex > 18 months [1]   | Occupancy:                 | 95.85997%                         | Cost: 1.0532336                  |           |
| Open Date: 7/1/1987            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target: 1.0162055                |           |
| Acquired Date: 7/1/1987        | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index: 1.1618321           |           |
| Entered Medicaid 9/2/1987      | Low Occupancy Adjustr      | ment Factor: 120.86073%           | DC Sem Index: 1.1010921          |           |
| Med # Active Date: 9/1/2007    | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation: 1.0306996          |           |
| Previous Med # <b>309125</b>   |                            |                                   | 1.0000000                        |           |
|                                |                            |                                   | PS Target: 1.0231507             | <b>72</b> |

|       |   | I                | Rate Calculations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 663,960          | 1,249,928           | 1,086,629           | 660,850  | 0   | 3,661,367 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 49.3211          | 92.8486             | 80.7182             | 49.0900  |     | 271.9779  |
| 3     | Cost Per Diem Inflated                    | 51.9466          | 95.6990             | 85.0151             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 51.9466          | 95.6990             | 85.0151             | 49.0900  |     | 281.7507  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 58.3378          |                     | 85.5383             |          |     |           |
| 7     | Provider Target Rate                      | 59.6884          |                     | 87.5186             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 59.2863          | 102.7706            | 78.6955             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 60.7984          |                     | 70.2905             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 61.7837          |                     | 71.4296             |          |     |           |
| 10a   | New Provider Target Limitation            | 54.0807          |                     | 72.7030             |          |     |           |
| 10b   | Base for line 10a                         | 52.8570          |                     | 71.0580             |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 51.9466          | 95.6990             | 71.4296             | 13.6500  |     | 232.7252  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 51.9466          | 95.6990             | 71.4296             | 13.6500  |     | 232.7252  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





241.15

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Palmetto Rehabilitation and Health Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 9/2/1987  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1987/07   |
| Indexed Asset Value    | 4,405,421 |
| FRVS Base Asset:       | 3,246,544 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.030630  |
|                        |           |

| Mortgage Information        |        |          |  |  |  |
|-----------------------------|--------|----------|--|--|--|
| Amount: <b>5,400,000.00</b> |        |          |  |  |  |
| Type: Fixed [2]             |        |          |  |  |  |
| < 60% of Base:              | False  |          |  |  |  |
| Interest Rate:              | 9.7500 | <b>%</b> |  |  |  |
| Chase Rate:                 | 6.7500 | <b>%</b> |  |  |  |
| Amortization Rate:          | 9.7500 | <b>%</b> |  |  |  |
| Interest Only:              | False  |          |  |  |  |
| Yearly Payment:             | 401,1  | 47       |  |  |  |

| Calculation of FRVS Per Diem |                             |          |  |  |
|------------------------------|-----------------------------|----------|--|--|
|                              | Total Amount                | Per Diem |  |  |
| 80% Capital(1):              | 3,524,337                   | 13.5683  |  |  |
| 20% ROE(2):                  | 881,084                     | 0.9128   |  |  |
| Insurance Cost(3             | 3): <b>77,579</b>           | 2.4636   |  |  |
| Taxes Cost(3):               | 100,879                     | 3.2035   |  |  |
| Home Office(3):              | 11,151                      | 0.3541   |  |  |
| Replacement(3&               | ( <del>4</del> 4): <b>0</b> | 0.0000   |  |  |
| Total FRVS PI                | <b>)</b> :                  | 20.5023  |  |  |

- (1) 80% Capital (\$3,524,337) amortized at 9.7500% for 20 years Principal & Interest of \$401,147 divided by annual available days (32,850) divided by Occup. Adj. (0.9000) = \$13.5683
- (2) 20% ROE (\$881,084) times the ROE factor (0.030630) divided by annual available days (32,850) divided by Occup. Adj. (0.9000) = \$0.9128
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| <u>`                                    </u> |            | 1 2                      |           |  |
|--|------------|--------------------------|-----------|--|
| Per Bed Standard Det                         | ermination | Used Per Bed Standard:   | 29,423    |  |
| Comparison Date:                             | 7/1/1987   | Current RS PBS:          | 49,593    |  |
| Comparison Bed                               | 90         | Effective PBS Limitation | 2,648,070 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |
| Operating  | 51.9466   | 51.9466   | 3.7939                     | 48.1527                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 95.6990<br>71.4296<br>13.6500<br>0.0000<br>0.0000 | 95.6990<br>71.4296<br>20.5023<br>0.0000<br>0.0000 | 6.9894<br>5.2169<br>1.4974 | 88.7096<br>66.2127<br>19.0049 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$10.3809<br>\$8.6851         |  |
| Totals   | 232.7252  | 239.5775  | 17.4976                    | 241.1459                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
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# Florida Agency For Health Care Administration

224.03

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

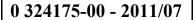
### **Courtvards of Orlando**

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]

| Type of Ownership. I fivate For pr | one [1] Chow State | is baseu on this   | Cost Keport  | . No Change | L               |            |
|------------------------------------|--------------------|--------------------|--------------|-------------|-----------------|------------|
| Provider Information               | Cost Report (C     | R)                 | Patient D    | Days        | Ratings         | Days       |
| 1900 Mercy Drive                   | 03/01/2009-02/28   | 8/ <b>2010</b> Num | ber of Beds: | 120         | Superior:       | 0          |
| Orlando FL 32808                   | Days In CR         | 365 Max            | mum:         | 43,800      | Standard:       | 184        |
| County: Orange[48]                 | First Used: 201    | 0/07 Max           | Annualized:  | 43,800      | Conditional:    |            |
| Region: Central[3] Area: 7         | Last Used: 201     | 1/07 Tota          | Patient:     | 41,657      | Total:          | 184        |
| Control Private For profit [1]     | Unaudited [3]      | Med                | care:        | 8,437       | Inflat          | tion       |
| Current Class Central Large [6]    | Initial CR? False  | Med                | caid:        | 31,601      | FY Index:       | 1.19713987 |
| Class at 1/94: North Large [2]     | Medicaid Utili     | zation             |              | 75.86000%   | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]       | Occupancy:         |                    |              | 95.10731%   | Cost:           | 1.05323365 |
| Open Date: 4/1/1983                | Statewide Low      | Occupancy Th       | reshold:     | 79.31440%   | Target:         | 1.01620550 |
| Acquired Date: 4/1/1983            | Medicaid Low       | Occupancy Thi      | eshold:      | 41.94060%   | DC FY Index:    | 1.16183216 |
| Entered Medicaid 4/1/1983          | Low Occupance      | y Adjustment F     | actor: 1     | 19.91178%   | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 9/1/2007        | Weighted Low       | Occ Adjustmen      | nt Factor: 1 | 00.00000%   | DC Inflation:   | 1.03069965 |
| Previous Med # <b>308803</b>       |                    |                    |              |             |                 |            |
|                                    |                    |                    |              |             | PS Target:      | 1.02315072 |
|                                    |                    | Rate Calculati     | ons          |             |                 | ·          |
| Item Description                   | Operating          | Direct             | InDirec      | et Proper   | ty ROE          | Totals     |
| <u> </u>                           |                    | -                  |              |             |                 | 7          |

|       |   | F                | 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             | 29.7900  |     | 223.2648  |
| 3     | Cost Per Diem Inflated                    | 48.1573          | 95.5714             | 57.9560             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 48.1573          | 95.5714             | 57.9560             | 29.7900  |     | 231.4747  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 46.7696          |                     | 58.7771             |          |     |           |
| 7     | Provider Target Rate                      | 47.8523          |                     | 60.1378             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            | 46.7702          |                     | 58.2850             |          |     |           |
| 10b   | Base for line 10a                         | 45.7119          |                     | 56.9662             |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 46.7702          | 95.5714             | 56.0375             | 13.6500  |     | 212.0291  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.7804              | 1.6303              |          |     |           |
| 14    | Prospective Per Diem 11                   | 46.7702          | 98.3518             | 57.6678             | 13.6500  |     | 216.4398  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





224.03

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

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|--------|-------|------|--------|-----|
| County | ai us | UI V | oi iai | IUU |

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1991 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1983/01   |
| Indexed Asset Value  | 3,414,326 |
| FRVS Base Asset:     | 1,913,236 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.030630  |
|                      |           |

| Mortgage Information |           |            |  |  |
|----------------------|-----------|------------|--|--|
| Amount:              | 3,055,432 | 2.00       |  |  |
| Type:                | Fixed [2] |            |  |  |
| < 60% of Base:       | False     |            |  |  |
| Interest Rate:       | 8.0940    | <b>%</b>   |  |  |
| Chase Rate:          | 6.0000    | <b>%</b>   |  |  |
| Amortization Rate:   | 8.0940    | <b>%</b>   |  |  |
| Interest Only:       | False     |            |  |  |
| Yearly Payment:      | 276,0     | <b>)85</b> |  |  |

| Calculati       | on of FRVS Per     | Diem     |
|-----------------|--------------------|----------|
|                 | Total Amount       | Per Diem |
| 80% Capital(1): | 2,731,461          | 7.0037   |
| 20% ROE(2):     | 682,865            | 0.5306   |
| Insurance Cost( | 3): <b>104,305</b> | 2.5039   |
| Taxes Cost(3):  | 43,942             | 1.0549   |
| Home Office(3)  | 14,751             | 0.3541   |
| Replacement(38  | <b>24,886</b>      | 0.0000   |
| Total FRVS P    | D:                 | 11.4472  |

- (1) 80% Capital (\$2,731,461) amortized at 8.0940% for 20 years Principal & Interest of \$276,085 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.0037
- (2) 20% ROE (\$682,865) times the ROE factor (0.030630) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5306
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| ſ | Per Bed Standard Der | termination | Used Per Bed Standard:   | 28,500    |  |
|---|----------------------|-------------|--------------------------|-----------|--|
|   | Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed       | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |
|--|---|---|----------------------------|-----------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |
| Operating  | 46.7702   | 46.7702   | 3.4159                     | 43.3543                           |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 98.3518<br>57.6678<br>13.6500<br>0.0000<br>0.0000 | 98.3518<br>57.6678<br>11.4472<br>0.0000<br>0.0000 | 7.1832<br>4.2118<br>0.8360 | 91.1686<br>53.4560<br>10.6112     |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 216.4398  | 214.2370  | 15.6469                    | \$16.7547<br>\$8.6851<br>224.0299 |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





Previous Med#

310590

Florida Agency For Health Care Administration

194.44

1.02315072

**PS** Target:

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Roval 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       |
|---------------------------------|----------------------------|-----------------------------------|------------------------------|------------|
| 1213 W. Stratford Rd.           | 06/01/2009-05/31/2010      | Number of Beds: 90                | Superior:                    | 0          |
| Avon Park FL 33825              | Days In CR 365             | Maximum: 32,850                   | Standard:                    | 184        |
| County: Highlands[28]           | First Used: <b>2011/01</b> | Max Annualized: 32,850            | Conditional:                 | 0          |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient: 29,355             | Total:                       | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>6,077</b>            | Inflati                      | on         |
| Current Class Central Small [5] | Initial CR? False          | Medicaid: <b>18,899</b>           | FY Index:                    | 1.20403510 |
| Class at 1/94: South Small [3]  | Medicaid Utilization       | 64.38086%                         | Semester Index:              | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 89.36073%                         | Cost:                        | 1.04720203 |
| Open Date: 3/9/1976             | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target:                      | 1.01620550 |
| Acquired Date: 3/9/1976         | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index:                 | 1.16533216 |
| Entered Medicaid 5/1/1984       | Low Occupancy Adjustr      | ment Factor: 112.66646%           | DC FT Index. DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/1/2007    | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Sell Index. DC Inflation: |            |
| Dravious Med # 210500           |                            |                                   | DC Innation:                 | 1.02760401 |

|       |  | R         | ate Calculations |          |          |     |           |
|-------|--|-----------|------------------|----------|----------|-----|-----------|
| Item  | Description  | Operating | Direct           | InDirect | Property | ROE | Totals    |
| 1     | Total Cost   | 783,532   | 1,404,680        | 841,426  | 364,373  | 0   | 3,394,011 |
| 1a    | Audit Adjustments  |           |                  |          |          |     |           |
| 2     | Cost Per Diem  | 41.4589   | 74.3256          | 44.5222  | 19.2800  |     | 179.5867  |
| 3     | Cost Per Diem Inflated   | 43.4158   | 76.3773          | 46.6237  |          |     |           |
| 4     | Low Occupancy Adjustment   |           |                  |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 43.4158   | 76.3773          | 46.6237  | 19.2800  |     | 185.6968  |
| 5a    | Interim Adjustment   |           |                  |          |          |     |           |
| 5b    | Interim Adjusted Per Diem  |           |                  |          |          |     |           |
| 6     | Prior Semester: Provider Target Base   | 46.6969   |                  | 53.6513  |          |     |           |
| 7     | Provider Target Rate   | 47.7780   |                  | 54.8934  |          |     |           |
| 7a    | Interim Adjustment   |           |                  |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |                  |          |          |     |           |
| 8     | Cost Based Class Ceilings  | 56.4866   | 97.7236          | 72.5771  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 54.6049   |                  | 64.3815  |          |     |           |
| 10    | Target Rate Class Ceiling  | 55.4898   |                  | 65.4248  |          |     |           |
| 10a   | New Provider Target Limitation   | 46.5735   |                  | 56.6127  |          |     |           |
| 10b   | Base for line 10a  | 45.5197   |                  | 55.3317  |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a  | 43.4158   | 76.3773          | 46.6237  | 13.6500  |     | 180.0668  |
| 12/13 | Medicaid Adjustment Rate   |           | 1.2357           | 0.7543   |          |     |           |
| 14    | Prospective Per Diem 11  | 43.4158   | 77.6130          | 47.3780  | 13.6500  |     | 182.0568  |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                  |          |          |     |           |





194.44

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Royal Care of Avon Park**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 1/1/1986  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1976/01   |
| Indexed Asset Value    | 2,127,515 |
| FRVS Base Asset:       | 1,076,683 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031880  |
|                        |           |

| Mortgage Information        |           |            |  |  |  |
|-----------------------------|-----------|------------|--|--|--|
| Amount: <b>4,000,000.00</b> |           |            |  |  |  |
| Type:                       | Fixed [2] |            |  |  |  |
| < 60% of Base:              | False     |            |  |  |  |
| Interest Rate:              | 9.5000    | <b>%</b>   |  |  |  |
| Chase Rate:                 | 7.5000    | <b>%</b>   |  |  |  |
| Amortization Rate:          | 9.5000    | <b>%</b>   |  |  |  |
| Interest Only:              | False     |            |  |  |  |
| Yearly Payment:             | 190,3     | <b>880</b> |  |  |  |

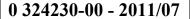
| Calculation o      | Calculation of FRVS Per Diem |          |  |  |  |
|--------------------|------------------------------|----------|--|--|--|
| Tota               | al Amount                    | Per Diem |  |  |  |
| 80% Capital(1):    | 1,702,012                    | 6.4394   |  |  |  |
| 20% ROE(2):        | 425,503                      | 0.4588   |  |  |  |
| Insurance Cost(3): | 46,962                       | 1.5998   |  |  |  |
| Taxes Cost(3):     | 27,549                       | 0.9385   |  |  |  |
| Home Office(3):    | 0                            | 0.0000   |  |  |  |
| Replacement(3&4):  | 97,989                       | 0.0000   |  |  |  |
| Total FRVS PD:     |                              | 9.4365   |  |  |  |

- (1) 80% Capital (\$1,702,012) amortized at 9.5000% for 20 years Principal & Interest of \$190,380 divided by annual available days (32,850) divided by Occup. Adj. (0.9000) = \$6.4394
- (2) 20% ROE (\$425,503) times the ROE factor (0.031880) divided by annual available days (32,850) divided by Occup. Adj. (0.9000) = \$0.4588
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 90          | Effective PBS Limitation | 2,565,000 |  |

| (   | Comparison of Reimbursement under Cost vs. FRVS |  |                            |                                   |  |
|---|---|--|----------------------------|-----------------------------------|--|
| Components  | Cost FRVS MTA* Final Component                  |  |                            |                                   |  |
| Operating   | 43.4158   | 43.4158                                | 3.1709                     | 40.2449                           |  |
| Patient Care Direct Care Indirect Care Property ROE   | 77.6130<br>47.3780<br>13.6500<br>0.0000         | 77.6130<br>47.3780<br>9.4365<br>0.0000 | 5.6685<br>3.4603<br>0.6892 | 71.9445<br>43.9177<br>8.7473      |  |
| ROE Adjustment  Quality Assess-Medicaid Share Supplemental Rate Add-on Fire Sprinkler Component | 0.0000<br>\$4.5708                              | 0.0000<br>\$4.5708                     | \$0.3338                   | \$16.6606<br>\$8.6851<br>\$4.2370 |  |
| Totals  | 186.6276  | 182.4141                               | 13.3227                    | 194.4371                          |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



NAME OF THE PARTY 
# Florida Agency For Health Care Administration

200.49

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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]

Patient Days **Provider Information** Cost Report (CR) **Ratings Days** Superior: 06/01/2009-05/31/2010 Number of Beds: 120 **10800 Temple Terrace** 184 43,800 Standard: Seminole FL 33772 365 Days In CR Maximum: 0 Conditional: 2011/01 43,800

County: Pinellas[52] First Used: Max Annualized: Region: Central[3] Area: 5 Last Used: 2011/07 Total Patient: 41,265 Control Private For profit [1] 12,811 Unaudited [3] Medicare: **False** 14,583 Current Class Central Large [6] Initial CR? Medicaid: Class at 1/94: North Large [2] Medicaid Utilization 35.33988% 94.21233% Operating Ex > 18 months [1] Occupancy:

Open Date: 7/1/1982 Statewide Low Occupancy Threshold: 79.31440%
Acquired Date: 7/1/1982 Medicaid Low Occupancy Threshold: 41.94060%

Entered Medicaid 7/1/1982 Low Occupancy Adjustment Factor: 118.78339% Med # Active Date: 7/20/2007 Weighted Low Occ Adjustment Factor: 100.00000% Previous Med # 206814

184 Total: Inflation FY Index: 1.20403510 Semester Index: 1.26086800 Cost: 1.04720203 Target: 1.01620550 DC FY Index: 1.16533216 DC Sem Index: 1.19750000 DC Inflation: 1.02760401 **PS Target:** 1.02315072

|       |   | 1               | Data Calandations   |                     |          | 8   | 1.02010072 |
|-------|---|-----------------|---------------------|---------------------|----------|-----|------------|
|       | Rate Calculations                         |                 |                     |                     |          |     |            |
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals     |
| 1     | Total Cost                                | 658,385         | 1,288,332           | 790,513             | 230,266  | 0   | 2,967,496  |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |            |
| 2     | Cost Per Diem                             | 45.1474         | 88.3448             | 54.2078             | 15.7900  |     | 203.4900   |
| 3     | Cost Per Diem Inflated                    | 47.2784         | 90.7835             | 56.7665             |          |     |            |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |            |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 47.2784         | 90.7835             | 56.7665             | 15.7900  |     | 210.6184   |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |            |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |            |
| 6     | Prior Semester: Provider Target Base      | 54.1422         |                     | 62.2213             |          |     |            |
| 7     | Provider Target Rate                      | 55.3956         |                     | 63.6618             |          |     |            |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |            |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |            |
| 8     | Cost Based Class Ceilings                 | 49.6383         | 96.2960             | 61.3044             | 13.6500  |     |            |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921         |                     | 55.1439             |          |     |            |
| 10    | Target Rate Class Ceiling                 | 48.5666         |                     | 56.0375             |          |     |            |
| 10a   | New Provider Target Limitation            | 48.3851         |                     | 58.3261             |          |     |            |
| 10b   | Base for line 10a                         | 47.2903         |                     | 57.0064             |          |     |            |
| 11    | Lesser of 5,7,8,10, 10a                   | 47.2784         | 90.7835             | 56.0375             | 13.6500  |     | 207.7494   |
| 12/13 | Medicaid Adjustment Rate                  |                 |                     |                     |          |     |            |
| 14    | Prospective Per Diem 11                   | 47.2784         | 90.7835             | 56.0375             | 13.6500  |     | 207.7494   |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |            |





200.49

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Seminole Nursing Pavilion**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 7/1/1988  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1982/07   |
| Indexed Asset Value   | 4,873,771 |
| FRVS Base Asset:      | 3,420,000 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031880  |
|                       |           |

| Mortgage In        | formation       |
|--------------------|-----------------|
| Amount:            | 5,600,000.00    |
| Type:              | Fixed [2]       |
| < 60% of Base:     | False           |
| Interest Rate:     | 5.7700 %        |
| Chase Rate:        | 8.2500 %        |
| Amortization Rate: | <b>5.7700</b> % |
| Interest Only:     | False           |
| Yearly Payment:    | 329,027         |

| Calculation of FRVS Per Diem |           |          |  |  |
|------------------------------|-----------|----------|--|--|
| Tot                          | al Amount | Per Diem |  |  |
| 80% Capital(1):              | 3,899,017 | 8.3467   |  |  |
| 20% ROE(2):                  | 974,754   | 0.7883   |  |  |
| Insurance Cost(3):           | 11,839    | 0.2869   |  |  |
| Taxes Cost(3):               | 52,418    | 1.2703   |  |  |
| Home Office(3):              | 87,609    | 2.1231   |  |  |
| Replacement(3&4):            | 0         | 0.0000   |  |  |
| Total FRVS PD:               |           | 12.8153  |  |  |

- (1) 80% Capital (\$3,899,017) amortized at 5.7700% for 20 years Principal & Interest of \$329,027 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.3467
- (2) 20% ROE (\$974,754) times the ROE factor (0.031880) divided by annual available days (43,800) 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 Det | termination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |
|--|---|---|----------------------------|-------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |
| Operating  | 47.2784   | 47.2784   | 3.4530                     | 43.8254                       |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 90.7835<br>56.0375<br>13.6500<br>0.0000<br>0.0000 | 90.7835<br>56.0375<br>12.8153<br>0.0000<br>0.0000 | 6.6304<br>4.0927<br>0.9360 | 84.1531<br>51.9448<br>11.8793 |
| Supplemental Rate Add-on   |   |   |                            | \$8.6851                      |
| Totals   | 207.7494  | 206.9147  | 15.1121                    | 200.4877                      |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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## Florida Agency For Health Care Administration

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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Freedom Square Rehabilitation & Nursing Servic

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

| Type of Ownership. I fivate For pro | III [1] CIIO W Status bascu ( | on this Cost Keport. No Change   | [ <u>+</u> ]    |              |  |
|-------------------------------------|-------------------------------|----------------------------------|-----------------|--------------|--|
| Provider Information                | Cost Report (CR)              | Patient Days                     | Ratings         | Ratings Days |  |
| 10801 Johnson Blvd.                 | 09/01/2009-08/31/2010         | Number of Beds: 116              | Superior:       | 0            |  |
| Seminole Fl 33772                   | Days In CR 365                | Maximum: <b>42,340</b>           | Standard:       | 184          |  |
| County: Pinellas[52]                | First Used: <b>2011/07</b>    | Max Annualized: 42,340           | Conditional:    | 0            |  |
| Region: Central[3] Area: 5          | Last Used: <b>2011/07</b>     | Total Patient: 38,819            | Total:          | 184          |  |
| Control Private For profit [1]      | Unaudited [3]                 | Medicare: <b>6,670</b>           | Inflat          | ion          |  |
| Current Class Central Large [6]     | Initial CR? False             | Medicaid: 17,514                 | FY Index:       | 1.21220353   |  |
| Class at 1/94: North Large [2]      | Medicaid Utilization          | 45.11708%                        | Semester Index: | 1.26086800   |  |
| Operating Ex > 18 months [1]        | Occupancy:                    | 91.68398%                        | Cost:           | 1.04014546   |  |
| Open Date: 9/14/1988                | Statewide Low Occupan         | recy Threshold: <b>79.31440%</b> | Target:         | 1.01620550   |  |
| Acquired Date: 9/14/1988            | Medicaid Low Occupand         | cy Threshold: <b>41.94060%</b>   | DC FY Index:    | 1.16916514   |  |
| Entered Medicaid 2/19/2002          | Low Occupancy Adjustr         | ment Factor: 115.59564%          | DC Sem Index:   | 1.19750000   |  |
| Med # Active Date: 7/20/2007        | Weighted Low Occ Adju         | ustment Factor: 100.00000%       | DC Inflation:   | 1.02423512   |  |
| Previous Med # <b>253715</b>        |                               |                                  |                 |              |  |
|                                     |                               |                                  | PS Target:      | 1.02315072   |  |

|       | Rate Calculations   |           |           |          |          |     |           |
|-------|---|-----------|-----------|----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct    | InDirect | Property | ROE | Totals    |
| 1     | Total Cost  | 997,137   | 1,425,063 | 907,600  | 565,702  | 0   | 3,895,502 |
| 1a    | Audit Adjustments   |           |           |          |          |     |           |
| 2     | Cost Per Diem   | 56.9337   | 81.3671   | 51.8214  | 32.3000  |     | 222.4222  |
| 3     | Cost Per Diem Inflated                                      | 59.2193   | 83.3390   | 53.9018  |          |     |           |
| 4     | Low Occupancy Adjustment                                    |           |           |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem                        | 59.2193   | 83.3390   | 53.9018  | 32.3000  |     | 228.7601  |
| 5a    | Interim Adjustment  |           |           |          |          |     |           |
| 5b    | Interim Adjusted Per Diem                                   |           |           |          |          |     |           |
| 6     | Prior Semester: Provider Target Base                        | 60.6047   |           | 64.6258  |          |     |           |
| 7     | Provider Target Rate  | 62.0077   |           | 66.1219  |          |     |           |
| 7a    | Interim Adjustment  |           |           |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate                       |           |           |          |          |     |           |
| 8     | Cost Based Class Ceilings                                   | 49.6383   | 96.2960   | 61.3044  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base                   | 47.7921   |           | 55.1439  |          |     |           |
| 10    | Target Rate Class Ceiling                                   | 48.5666   |           | 56.0375  |          |     |           |
| 10a   | New Provider Target Limitation                              | 50.4403   |           | 56.3385  |          |     |           |
| 10b   | Base for line 10a   | 49.2990   |           | 55.0637  |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                                     | 48.5666   | 83.3390   | 53.9018  | 13.6500  |     | 199.4574  |
| 12/13 | Medicaid Adjustment Rate                                    |           |           |          |          |     |           |
| 14    | Prospective Per Diem 11                                     | 48.5666   | 83.3390   | 53.9018  | 13.6500  |     | 199.4574  |
| 15    | II 1 1 0 1 II 1 0 7 1 1 0 7 1 1 0 0 7 1 1 0 0 7 1 1 0 0 0 0 |           |           |          |          |     |           |





191.56

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Freedom Square Rehabilitation & Nursing Servic

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 2/19/2002 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1988/07   |
| Indexed Asset Value   | 3,652,160 |
| FRVS Base Asset:      | 0         |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.030420  |
|                       |           |

| Mortgage Information        |           |          |  |  |
|-----------------------------|-----------|----------|--|--|
| Amount: <b>7,700,000.00</b> |           |          |  |  |
| Type:                       | Fixed [2] |          |  |  |
| < 60% of Base:              | False     |          |  |  |
| Interest Rate:              | 5.7700    | <b>%</b> |  |  |
| Chase Rate:                 | 8.2500    | <b>%</b> |  |  |
| Amortization Rate:          | 5.7700    | <b>%</b> |  |  |
| Interest Only:              | False     |          |  |  |
| Yearly Payment: 246,55      |           | 556      |  |  |

| Calculation      | on of FRVS Per    | r Diem   |  |
|------------------|-------------------|----------|--|
| ,                | Total Amount      | Per Diem |  |
| 80% Capital(1):  | 2,921,728         | 6.4703   |  |
| 20% ROE(2):      | 730,432           | 0.5831   |  |
| Insurance Cost(3 | 3): <b>13,983</b> | 0.3602   |  |
| Taxes Cost(3):   | 34,541            | 0.8898   |  |
| Home Office(3):  | 123,130           | 3.1719   |  |
| Replacement(3&   | (4): <b>0</b>     | 0.0000   |  |
| Total FRVS PD    | <b>)</b> :        | 11.4753  |  |

- (1) 80% Capital (\$2,921,728) amortized at 5.7700% for 20 years Principal & Interest of \$246,556 divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$6.4703
- (2) 20% ROE (\$730,432) times the ROE factor (0.030420) divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$0.5831
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 29,662    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1988   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 116        | Effective PBS Limitation | 3,440,792 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |
|--|---|---|----------------------------|-------------------------------|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |
| Operating  | 48.5666   | 48.5666   | 3.5471                     | 45.0195                       |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 83.3390<br>53.9018<br>13.6500<br>0.0000<br>0.0000 | 83.3390<br>53.9018<br>11.4753<br>0.0000<br>0.0000 | 6.0867<br>3.9367<br>0.8381 | 77.2523<br>49.9651<br>10.6372 |
| Supplemental Rate Add-on   |   |   |                            | \$8.6851                      |
| Totals   | 199.4574  | 197.2827  | 14.4086                    | 191.5592                      |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



191.36

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Heritage Park Care and Rehabilitation Center

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

| Provider Information            | Cost Report (CR)           | Patient Days          |        | Ratings         | Days       |
|---------------------------------|----------------------------|-----------------------|--------|-----------------|------------|
| 2302 59th Street West           | 10/01/2009-09/30/2010      | Number of Beds: 12    | 20     | Superior:       | 0          |
| Bradenton FL 34209              | Days In CR 365             | Maximum:              | 43,800 | Standard:       | 184        |
| County: Manatee[41]             | First Used: <b>2011/07</b> | Max Annualized:       | 43,800 | Conditional:    | 0          |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  |                       | 40,688 | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare:             | 11,444 | Inflati         | ion        |
| Current Class Central Large [6] | Initial CR? False          |                       | 21,480 | FY Index:       | 1.21497768 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 52.7                  | 9198%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 92.8                  | 89498% | Cost:           | 1.03777050 |
| Open Date: 1/1/1985             | Statewide Low Occupar      | cy Threshold: 79.3    | 31440% | Target:         | 1.01620550 |
| Acquired Date: 1/1/1985         | Medicaid Low Occupan       | cy Threshold: 41.9    | 4060%  | DC FY Index:    | 1.17050000 |
| Entered Medicaid 1/23/1986      | Low Occupancy Adjusts      | ment Factor: 117.1    | 2246%  | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 11/1/2007    | Weighted Low Occ Adj       | ustment Factor: 100.0 | 00000% | DC Inflation:   | 1.02306707 |
| Previous Med # <b>258814</b>    |                            |                       |        |                 |            |
|                                 |                            |                       |        | PS Target:      | 1.02315072 |

|       |   | I                | Rate Calculations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 855,487          | 1,733,481           | 854,767             | 890,776  | 0   | 4,334,511 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 39.8271          | 80.7021             | 39.7936             | 41.4700  |     | 201.7928  |
| 3     | Cost Per Diem Inflated                    | 41.3314          | 82.5637             | 41.2966             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 41.3314          | 82.5637             | 41.2966             | 41.4700  |     | 206.6617  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 39.3287          |                     | 46.1145             |          |     |           |
| 7     | Provider Target Rate                      | 40.2392          |                     | 47.1821             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 40.2392          | 82.5637             | 41.2966             | 13.6500  |     | 177.7495  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.2593              | 0.1297              |          |     |           |
| 14    | Prospective Per Diem 11                   | 40.2392          | 82.8230             | 41.4263             | 13.6500  |     | 178.1385  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





191.36

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Heritage Park Care and Rehabilitation Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 8/31/1994 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1985/01   |
| Indexed Asset Value   | 5,212,586 |
| FRVS Base Asset:      | 3,352,680 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.029580  |
|                       |           |

| Mortgage Information        |                      |          |  |  |  |
|-----------------------------|----------------------|----------|--|--|--|
| Amount: <b>4,500,000.00</b> |                      |          |  |  |  |
| Type:                       | Fixed [2]            |          |  |  |  |
| < 60% of Base:              | False                |          |  |  |  |
| Interest Rate:              | 9.2500               | <b>%</b> |  |  |  |
| Chase Rate:                 | 7.5000               | <b>%</b> |  |  |  |
| Amortization Rate:          | 9.2500               | <b>%</b> |  |  |  |
| Interest Only:              | False                |          |  |  |  |
| Yearly Payment:             | tly Payment: 458,307 |          |  |  |  |
|                             |                      |          |  |  |  |

| Calculation       | Calculation of FRVS Per Diem |          |  |  |  |  |
|-------------------|------------------------------|----------|--|--|--|--|
| Т                 | Total Amount                 | Per Diem |  |  |  |  |
| 80% Capital(1):   | 4,170,069                    | 11.6263  |  |  |  |  |
| 20% ROE(2):       | 1,042,517                    | 0.7823   |  |  |  |  |
| Insurance Cost(3) | ): 32,883                    | 0.8082   |  |  |  |  |
| Taxes Cost(3):    | 92,237                       | 2.2669   |  |  |  |  |
| Home Office(3):   | 32,620                       | 0.8017   |  |  |  |  |
| Replacement(3&4   | 4): 44,633                   | 0.0000   |  |  |  |  |
| Total FRVS PD     | •                            | 16.2854  |  |  |  |  |

- (1) 80% Capital (\$4,170,069) amortized at 9.2500% for 20 years Principal & Interest of \$458,307 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.6263
- (2) 20% ROE (\$1,042,517) times the ROE factor (0.029580) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7823
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed St | andard Dete | ermination | Used Per Bed Standard:   | 27,939    |  |
|------------|-------------|------------|--------------------------|-----------|--|
| Comparison | Date:       | 7/1/1984   | Current RS PBS:          | 49,593    |  |
| Comparison | Bed         | 120        | Effective PBS Limitation | 3,352,680 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |  |
| Operating  | 40.2392   | 40.2392   | 2.9389                     | 37.3003                       |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 82.8230<br>41.4263<br>13.6500<br>0.0000<br>0.0000 | 82.8230<br>41.4263<br>16.2854<br>0.0000<br>0.0000 | 6.0490<br>3.0256<br>1.1894 | 76.7740<br>38.4007<br>15.0960 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$15.1007<br>\$8.6851         |  |  |
| Totals   | 178.1385  | 180.7739  | 13.2029                    | 191.3568                      |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



200.86

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### 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 D         | Days       | Ratings         | Days       |
|--------------------------------|----------------------------|-------------------|------------|-----------------|------------|
| 879 Usery Road/Post Office B   | 08/01/2009-07/31/2010      | Number of Beds:   | 180        | Superior:       | 0          |
| Chipley FL 32428               | Days In CR 365             | Maximum:          | 65,700     | Standard:       | 152        |
| County: Washington[67]         | First Used: <b>2011/01</b> | Max Annualized:   | 65,700     | Conditional:    | 32         |
| Region: North [1] Area: 2      | Last Used: <b>2011/07</b>  | Total Patient:    | 53,965     | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:         | 5,483      | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid:         | 44,465     | FY Index:       | 1.20943572 |
| Class at 1/94: North Large [2] | Medicaid Utilization       |                   | 82.39600%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 |                   | 82.13851%  | Cost:           | 1.04252585 |
| Open Date: 1/1/1982            | Statewide Low Occupan      | cy Threshold:     | 79.31440%  | Target:         | 1.01620550 |
| Acquired Date: 1/1/1982        | Medicaid Low Occupand      | cy Threshold:     | 41.94060%  | DC FY Index:    | 1.16783181 |
| Entered Medicaid 6/1/1982      | Low Occupancy Adjustr      | ment Factor: 1    | .03.56065% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 11/1/2007   | Weighted Low Occ Adju      | ustment Factor: 1 | .00.00000% | DC Inflation:   | 1.02540451 |
| Previous Med # <b>312339</b>   |                            |                   |            |                 |            |
|                                |                            |                   |            | PS Target:      | 1.02315072 |

|       |   | R                | ate Calculations    |                     |           |     |           |
|-------|---|------------------|---------------------|---------------------|-----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property  | ROE | Totals    |
| 1     | Total Cost                                | 1,998,675        | 3,371,132           | 1,909,377           | 1,437,109 | 0   | 8,716,293 |
| 1a    | Audit Adjustments                         |                  |                     |                     |           |     |           |
| 2     | Cost Per Diem                             | 44.9494          | 75.8154             | 42.9411             | 32.3200   |     | 196.0259  |
| 3     | Cost Per Diem Inflated                    | 46.8609          | 77.7415             | 44.7672             |           |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |           |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 46.8609          | 77.7415             | 44.7672             | 32.3200   |     | 201.6896  |
| 5a    | Interim Adjustment                        |                  |                     |                     |           |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |           |     |           |
| 6     | Prior Semester: Provider Target Base      | 57.4447          |                     | 53.6202             |           |     |           |
| 7     | Provider Target Rate                      | 58.7746          |                     | 54.8615             |           |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |           |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |           |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500   |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |           |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |           |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |           |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |           |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 45.9795          | 77.7415             | 44.7672             | 13.6500   |     | 182.1382  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.3406              | 1.3478              |           |     |           |
| 14    | Prospective Per Diem 11                   | 45.9795          | 80.0821             | 46.1150             | 13.6500   |     | 185.8266  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | nary Limitations no | ot applied after 7/ | 1/2002    |     |           |





200.86

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Washington Rehabilitation and Nursing Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:         | 12/31/2001 |
|---------------------|------------|
| Year of Phase-In/Fu | 11:        |
| RS to Start Calcs:  | 1982/01    |
| Indexed Asset Value | 6,039,753  |
| FRVS Base Asset:    | 1,915,339  |
| Occup Adj Factor:   | 0.9000     |
| ROE Factor          | 0.031040   |
|                     |            |

| Mortgage Information |           |          |  |  |  |
|----------------------|-----------|----------|--|--|--|
| Amount:              | 3,760,000 | 0.00     |  |  |  |
| Type:                | Fixed [2] |          |  |  |  |
| < 60% of Base:       | False     |          |  |  |  |
| Interest Rate:       | 13.2740   | <b>%</b> |  |  |  |
| Chase Rate:          | 13.0000   | <b>%</b> |  |  |  |
| Amortization Rate:   | 13.2740   | <b>%</b> |  |  |  |
| Interest Only:       | False     |          |  |  |  |
| Yearly Payment:      | 690,648   |          |  |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |
|------------------------------|--------------------|----------|--|--|
| 7                            | Total Amount       | Per Diem |  |  |
| 80% Capital(1):              | 4,831,802          | 11.6802  |  |  |
| 20% ROE(2):                  | 1,207,951          | 0.6341   |  |  |
| Insurance Cost(3             | (a): 42,349        | 0.7847   |  |  |
| Taxes Cost(3):               | 49,785             | 0.9225   |  |  |
| Home Office(3):              | 40,734             | 0.7548   |  |  |
| Replacement(3&               | (4): <b>63,339</b> | 0.0000   |  |  |
| Total FRVS PD                | ):                 | 14.7763  |  |  |

- (1) 80% Capital (\$4,831,802) amortized at 13.2740% for 20 years Principal & Interest of \$690,648 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$11.6802
- (2) 20% ROE (\$1,207,951) times the ROE factor (0.031040) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.6341
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,420,000 |  |

| C 4   |  |   | Comparison of Reimbursement under Cost vs. FRVS  |   |  |  |  |
|---|--|---|--|---|--|--|--|
| Cost  | FRVS   | MTA*  | Final Component  |   |  |  |  |
| 45.9795   | 45.9795  | 3.3581  | 42.6214  |   |  |  |  |
| 80.0821<br>46.1150<br>13.6500<br>0.0000<br>0.0000 | 80.0821<br>46.1150<br>14.7763<br>0.0000<br>0.0000  | 5.8488<br>3.3680<br>1.0792  | 74.2333<br>42.7470<br>13.6971  |   |  |  |  |
| 195 9266  | 197.0520   | 12 (541   | \$18.8753<br>\$8.6851  |   |  |  |  |
|   | 45.9795<br>80.0821<br>46.1150<br>13.6500<br>0.0000 | 45.9795 45.9795  80.0821 80.0821 46.1150 46.1150 13.6500 14.7763 0.0000 0.0000 0.0000 | 45.9795       45.9795       3.3581         80.0821       80.0821       5.8488         46.1150       46.1150       3.3680         13.6500       14.7763       1.0792         0.0000       0.0000       0.0000 | 45.9795       45.9795       3.3581       42.6214         80.0821       80.0821       5.8488       74.2333         46.1150       46.1150       3.3680       42.7470         13.6500       14.7763       1.0792       13.6971         0.0000       0.0000       0.0000       \$18.8753         \$8.6851 |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





184.19

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Chautaugua 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    |            |
|--------------------------------|----------------------------|-------------------|-----------|-----------------|------------|
| 785 South 2nd Street           | 08/01/2009-07/31/2010      | Number of Beds:   | 180       | Superior:       | 0          |
| Defuniak Springs FL 32435      | Days In CR 365             | Maximum:          | 65,700    | Standard:       | 184        |
| County: Walton[66]             | First Used: <b>2011/07</b> | Max Annualized:   | 65,700    | Conditional:    | 0          |
| Region: North [1] Area: 1      | Last Used: <b>2011/07</b>  | Total Patient:    | 49,490    | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:         | 11,231    | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid:         | 33,389    | FY Index:       | 1.20943572 |
| Class at 1/94: North Large [2] | Medicaid Utilization       |                   | 67.46615% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 |                   | 75.32725% | Cost:           | 1.04252585 |
| Open Date: 3/1/1979            | Statewide Low Occupan      | cy Threshold:     | 79.31440% | Target:         | 1.01620550 |
| Acquired Date: 3/1/1979        | Medicaid Low Occupan       | cy Threshold:     | 41.94060% | DC FY Index:    | 1.16783181 |
| Entered Medicaid 1/1/1980      | Low Occupancy Adjusts      | ment Factor:      | 94.97298% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 11/1/2007   | Weighted Low Occ Adju      | ustment Factor: 1 | 00.00000% | DC Inflation:   | 1.02540451 |
| Previous Med # <b>312291</b>   |                            |                   |           |                 |            |
|                                |                            |                   |           | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                 |                     |                     |          |     |           |
|-------|---|-----------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,223,773       | 2,524,362           | 1,361,983           | 896,829  | 0   | 6,006,947 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 36.6520         | 75.6046             | 40.7914             | 26.8600  |     | 179.9080  |
| 3     | Cost Per Diem Inflated                    | 38.2107         | 77.5253             | 42.5261             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 38.2107         | 77.5253             | 42.5261             | 26.8600  |     | 185.1221  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 50.8138         |                     | 53.7679             |          |     |           |
| 7     | Provider Target Rate                      | 51.9902         |                     | 55.0127             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573         | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463         |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795         |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 38.2107         | 77.5253             | 42.5261             | 13.6500  |     | 171.9121  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 1.5233              | 0.8356              |          |     |           |
| 14    | Prospective Per Diem 11                   | 38.2107         | 79.0486             | 43.3617             | 13.6500  |     | 174.2710  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





184.19

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Chautaugua Rehabilitation and Nursing Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 3/1/1989  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1979/01   |
| Indexed Asset Value    | 5,803,350 |
| FRVS Base Asset:       | 1,743,133 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031040  |
|                        |           |

| Mortgage Information    |  |  |  |  |
|-------------------------|--|--|--|--|
| Amount: 1,395,000.00    |  |  |  |  |
| Fixed [2]               |  |  |  |  |
| False                   |  |  |  |  |
| 8.9040                  | <b>%</b>   |  |  |  |
| 8.5000                  | <b>%</b>   |  |  |  |
| 8.9040                  | <b>%</b>   |  |  |  |
| False                   |  |  |  |  |
| Yearly Payment: 497,822 |  |  |  |  |
|                         | 1,395,000<br>Fixed [2]<br>False<br>8.9040<br>8.5000<br>8.9040<br>False |  |  |  |

| Calculation     | Calculation of FRVS Per Diem |          |  |  |  |
|-----------------|------------------------------|----------|--|--|--|
|                 | Total Amount                 | Per Diem |  |  |  |
| 80% Capital(1): | 4,642,680                    | 8.4191   |  |  |  |
| 20% ROE(2):     | 1,160,670                    | 0.6093   |  |  |  |
| Insurance Cost( | 3): <b>42,811</b>            | 0.8650   |  |  |  |
| Taxes Cost(3):  | 27,444                       | 0.5545   |  |  |  |
| Home Office(3)  | 36,904                       | 0.7457   |  |  |  |
| Replacement(38  | k4): <b>15,918</b>           | 0.0000   |  |  |  |
| Total FRVS PI   | ):                           | 11.1936  |  |  |  |

- (1) 80% Capital (\$4,642,680) amortized at 8.9040% for 20 years Principal & Interest of \$497,822 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$8.4191
- (2) 20% ROE (\$1,160,670) times the ROE factor (0.031040) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.6093
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985  | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |
|--|---|---|----------------------------|-----------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component                   |  |
| Operating  | 38.2107   | 38.2107   | 2.7907                     | 35.4200                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 79.0486<br>43.3617<br>13.6500<br>0.0000<br>0.0000 | 79.0486<br>43.3617<br>11.1936<br>0.0000<br>0.0000 | 5.7733<br>3.1669<br>0.8175 | 73.2753<br>40.1948<br>10.3761     |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 174,2710  | 171.8146  | 12.5484                    | \$16.2421<br>\$8.6851<br>184.1934 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





203.36

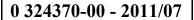
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Signature HealthCARE of College Park

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

| Provider Information                     | Cost Report (CR)                                     | Patient                        | Days             | Ratings                   | Days       |
|--|--|--------------------------------|------------------|---------------------------|------------|
| 13755 Golf Club Parkway                  | 10/01/2009-09/30/2010                                | Number of Beds:                | 107              | Superior:                 | 0          |
| Fort Myers FL 33919-5146                 | Days In CR 365                                       | Maximum:                       | 39,055           | Standard:<br>Conditional: | 184<br>0   |
| County: Lee[36] Region: South[2] Area: 8 | First Used: <b>2011/01</b> Last Used: <b>2011/07</b> | Max Annualized: Total Patient: | 39,055<br>27,354 | Total:                    | 184        |
| Control Private For profit [1]           | Unaudited [3]  | Medicare:                      | 3,158            | Inflat                    | ion        |
| Current Class South Large [4]            | Initial CR? False                                    | Medicaid:                      | 15,848           | FY Index:                 | 1.21497768 |
| Class at 1/94: South Large [4]           | Medicaid Utilization                                 |                                | 57.93668%        | Semester Index:           | 1.26086800 |
| Operating Ex > 18 months [1]             | Occupancy:   |                                | 70.03969%        | Cost:                     | 1.03777050 |
| Open Date: 4/1/1981                      | Statewide Low Occupan                                | ncy Threshold:                 | 79.31440%        | Target:                   | 1.01620550 |
| Acquired Date: 4/1/1981                  | Medicaid Low Occupar                                 | ncy Threshold:                 | 41.94060%        | DC FY Index:              | 1.17050000 |
| Entered Medicaid 4/1/1981                | Low Occupancy Adjust                                 | ment Factor:                   | 88.30640%        | DC Sem Index:             | 1.19750000 |
| Med # Active Date: 11/1/2007             | Weighted Low Occ Adj                                 | ustment Factor:                | 100.00000%       | DC Inflation:             |            |
| Previous Med # 258253                    |  |                                |                  |                           | 1.02306707 |
|  |  |                                |                  | PS Target:                | 1.02315072 |

|       |   | F                | Rate Calculations   |                     | l        |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 731,259          | 1,314,766           | 726,075             | 470,210  | 0   | 3,242,310 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 46.1420          | 82.9610             | 45.8149             | 29.6700  |     | 204.5879  |
| 3     | Cost Per Diem Inflated                    | 47.8848          | 84.8747             | 47.5454             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 47.8848          | 84.8747             | 47.5454             | 29.6700  |     | 209.9749  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 44.0853          |                     | 47.9568             |          |     |           |
| 7     | Provider Target Rate                      | 45.1059          |                     | 49.0670             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 45.1059          | 84.8747             | 47.5454             | 13.6500  |     | 191.1760  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.7578              | 0.4245              |          |     |           |
| 14    | Prospective Per Diem 11                   | 45.1059          | 85.6325             | 47.9699             | 13.6500  |     | 192.3583  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





203.36

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Signature HealthCARE of College Park

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:         | 8/31/1994 |
|---------------------|-----------|
| Year of Phase-In/Fu | 11:       |
| RS to Start Calcs:  | 1981/01   |
| Indexed Asset Value | 2,968,143 |
| FRVS Base Asset:    | 1,699,288 |
| Occup Adj Factor:   | 0.9000    |
| ROE Factor          | 0.029580  |
|                     |           |

| Mortgage Information        |              |  |  |  |  |  |
|-----------------------------|--------------|--|--|--|--|--|
| Amount: <b>3,825,000.00</b> |              |  |  |  |  |  |
| Type:                       | Variable [3] |  |  |  |  |  |
| < 60% of Base:              | False        |  |  |  |  |  |
| Interest Rate:              | 6.5000 %     |  |  |  |  |  |
| Chase Rate:                 | 6.5000 %     |  |  |  |  |  |
| Amortization Rate:          | 6.5000 %     |  |  |  |  |  |
| Interest Only:              | False        |  |  |  |  |  |
| Yearly Payment:             | 212,445      |  |  |  |  |  |

| Calculation of FRVS Per Diem |                   |          |  |  |
|------------------------------|-------------------|----------|--|--|
|                              | Total Amount      | Per Diem |  |  |
| 80% Capital(1):              | 2,374,514         | 6.0440   |  |  |
| 20% ROE(2):                  | 593,629           | 0.4996   |  |  |
| Insurance Cost(              | 3): <b>29,349</b> | 1.0729   |  |  |
| Taxes Cost(3):               | 77,175            | 2.8213   |  |  |
| Home Office(3)               | 22,467            | 0.8213   |  |  |
| Replacement(38               | <b>30,148</b>     | 0.0000   |  |  |
| Total FRVS Pl                | D:                | 11.2591  |  |  |

- (1) 80% Capital (\$2,374,514) amortized at 6.5000% for 20 years Principal & Interest of \$212,445 divided by annual available days (39,055) divided by Occup. Adj. (0.9000) = \$6.0440
- (2) 20% ROE (\$593,629) times the ROE factor (0.029580) divided by annual available days (39,055) divided by Occup. Adj. (0.9000) = \$0.4996
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Stand | dard Determination | Used Per Bed Standard:   | 28,500    |  |
|---------------|--------------------|--------------------------|-----------|--|
| Comparison Da | ate: 10/1/1985     | Current RS PBS:          | 49,593    |  |
| Comparison Be | ed 107             | Effective PBS Limitation | 3,049,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|
| Components   | Cost  | FRVS  | MTA* Final Component       |                               |  |  |  |
| Operating  | 45.1059   | 45.1059   | 3.2943                     | 41.8116                       |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 85.6325<br>47.9699<br>13.6500<br>0.0000<br>0.0000 | 85.6325<br>47.9699<br>11.2591<br>0.0000<br>0.0000 | 6.2542<br>3.5035<br>0.8223 | 79.3783<br>44.4664<br>10.4368 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.5844<br>\$8.6851         |  |  |  |
| Totals   | 192.3583  | 189.9674  | 13.8743                    | 203.3626                      |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



WE IN THE PARTY OF 
# Florida Agency For Health Care Administration

185.57

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Signature HealthCARE of Gainesville

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

| Provider Information           | Cost Report (CR)           | Patient Days           |        | Ratings         | Days       |
|--------------------------------|----------------------------|------------------------|--------|-----------------|------------|
| 4000 South West 20th Avenue    | 10/01/2009-09/30/2010      | Number of Beds: 12     | 0      | Superior:       | 0          |
| Gainesville FL 32607           | Days In CR 365             | Maximum: 4             | 43,800 | Standard:       | 184        |
| County: Alachua[1]             | First Used: <b>2011/07</b> | Max Annualized: 4      | 43,800 | Conditional:    | 0          |
| Region: North [1] Area: 3      | Last Used: <b>2011/07</b>  | Total Patient: 3       | 36,298 | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:              | 6,915  | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: 2            | 23,725 | FY Index:       | 1.21497768 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 65.36                  | 6173%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 82.87                  | 7215%  | Cost:           | 1.03777050 |
| Open Date: 5/1/1980            | Statewide Low Occupan      | cy Threshold: 79.31    | 1440%  | Target:         | 1.01620550 |
| Acquired Date: 5/1/1980        | Medicaid Low Occupan       | cy Threshold: 41.94    | 4060%  | DC FY Index:    | 1.17050000 |
| Entered Medicaid 5/1/1980      | Low Occupancy Adjusti      | ment Factor: 104.48    | 3562%  | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 11/1/2007   | Weighted Low Occ Adju      | ustment Factor: 100.00 | 0000%  | DC Inflation:   | 1.02306707 |
| Previous Med # <b>266639</b>   |                            |                        |        |                 |            |
|                                |                            |                        |        | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,001,639        | 1,706,601           | 1,067,814           | 590,041  | 0   | 4,366,095 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 42.2187          | 71.9326             | 45.0080             | 24.8700  |     | 184.0293  |
| 3     | Cost Per Diem Inflated                    | 43.8133          | 73.5919             | 46.7080             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 43.8133          | 73.5919             | 46.7080             | 24.8700  |     | 188.9832  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 38.7833          |                     | 44.2723             |          |     |           |
| 7     | Provider Target Rate                      | 39.6812          |                     | 45.2972             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 39.6812          | 73.5919             | 45.2972             | 13.6500  |     | 172.2203  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.2718              | 0.7828              |          |     |           |
| 14    | Prospective Per Diem 11                   | 39.6812          | 74.8637             | 46.0800             | 13.6500  |     | 174.2749  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





185.57

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Signature HealthCARE of Gainesville

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 3/8/2004  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1980/01   |
| Indexed Asset Value   | 3,230,048 |
| FRVS Base Asset:      | 1,076,349 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.029580  |
|                       |           |

| Mortgage Information        |  |  |  |  |  |
|-----------------------------|--|--|--|--|--|
| Amount: <b>2,349,600.00</b> |  |  |  |  |  |
| Fixed [2]                   |  |  |  |  |  |
| False                       |  |  |  |  |  |
| 10.5000                     | <b>%</b>   |  |  |  |  |
| 9.0000                      | <b>%</b>   |  |  |  |  |
| 10.5000                     | <b>%</b>   |  |  |  |  |
| <b>False</b>                |  |  |  |  |  |
| 309,582                     |  |  |  |  |  |
|                             | 2,349,600<br>Fixed [2]<br>False<br>10.5000<br>9.0000<br>10.5000<br>False |  |  |  |  |

| Calculation of FRVS Per Diem |                     |          |  |  |
|------------------------------|---------------------|----------|--|--|
|                              | Total Amount        | Per Diem |  |  |
| 80% Capital(1):              | 2,584,038           | 7.8534   |  |  |
| 20% ROE(2):                  | 646,010             | 0.4848   |  |  |
| Insurance Cost(              | 3): <b>29,085</b>   | 0.8013   |  |  |
| Taxes Cost(3):               | 70,384              | 1.9391   |  |  |
| Home Office(3)               | : <b>27,793</b>     | 0.7657   |  |  |
| Replacement(38               | &4): <b>142,610</b> | 0.0000   |  |  |
| Total FRVS PI                | D:                  | 11.8443  |  |  |

- (1) 80% Capital (\$2,584,038) amortized at 10.5000% for 20 years Principal & Interest of \$309,582 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.8534
- (2) 20% ROE (\$646,010) times the ROE factor (0.029580) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4848
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 28,500    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 93          | Effective PBS Limitation | 2,650,500 |  |

| Components Operating Patient Care                             | Cost <b>39.6812</b>                               | FRVS  | MTA*                       | F: 1.0                            |
|---|---|---|----------------------------|-----------------------------------|
| 1 0   | 30 6912   |   | WHA:                       | Final Component                   |
| Patient Care  | 37.0012   | 39.6812   | 2.8981                     | 36.7831                           |
| Direct Care Indirect Care Property ROE ROE Adjustment         | 74.8637<br>46.0800<br>13.6500<br>0.0000<br>0.0000 | 74.8637<br>46.0800<br>11.8443<br>0.0000<br>0.0000 | 5.4677<br>3.3655<br>0.8651 | 69.3960<br>42.7145<br>10.9792     |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals | 174.2749  | 172.4692  | 12.5964                    | \$17.0075<br>\$8.6851<br>185.5654 |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





203.98

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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 D       | Days       | Ratings         | Days       |
|--------------------------------|--|-----------------|------------|-----------------|------------|
| 1083 Sanders Avenue            | 08/01/2009-07/31/2010                    | Number of Beds: | 180        | Superior:       | 0          |
| Graceville FL 32440            | Days In CR 365                           | Maximum:        | 65,700     | Standard:       | 184        |
| County: Jackson[32]            | First Used: <b>2011/01</b>               | Max Annualized: | 65,700     | Conditional:    | 0          |
| Region: North [1] Area: 2      | Last Used: <b>2011/07</b>                | Total Patient:  | 51,243     | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]                            | Medicare:       | 7,949      | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False                        | Medicaid:       | 38,078     | FY Index:       | 1.20943572 |
| Class at 1/94: North Large [2] | Medicaid Utilization                     |                 | 74.30869%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                               |                 | 77.99543%  | Cost:           | 1.04252585 |
| Open Date: 12/1/1979           | Statewide Low Occupan                    | ncy Threshold:  | 79.31440%  | Target:         | 1.01620550 |
| Acquired Date: 12/1/1979       | Medicaid Low Occupan                     | cy Threshold:   | 41.94060%  | DC FY Index:    | 1.16783181 |
| Entered Medicaid 7/1/1980      | Low Occupancy Adjustment Factor: 98.3370 |                 | 98.33704%  | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 11/1/2007   | Weighted Low Occ Adjustment Factor:      |                 | 100.00000% | DC Inflation:   |            |
| Previous Med # <b>312304</b>   |  |                 |            |                 | 1.02540451 |
|                                |  |                 |            | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                  |                     |                     |           |     |           |
|-------|---|------------------|---------------------|---------------------|-----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property  | ROE | Totals    |
| 1     | Total Cost                                | 1,738,360        | 3,091,880           | 1,743,016           | 1,002,975 | 0   | 7,576,231 |
| 1a    | Audit Adjustments                         |                  |                     |                     |           |     |           |
| 2     | Cost Per Diem                             | 45.6526          | 81.1986             | 45.7749             | 26.3400   |     | 198.9661  |
| 3     | Cost Per Diem Inflated                    | 47.5940          | 83.2614             | 47.7215             |           |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |           |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 47.5940          | 83.2614             | 47.7215             | 26.3400   |     | 204.9169  |
| 5a    | Interim Adjustment                        |                  |                     |                     |           |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |           |     |           |
| 6     | Prior Semester: Provider Target Base      | 66.0598          |                     | 53.5616             |           |     |           |
| 7     | Provider Target Rate                      | 67.5891          |                     | 54.8016             |           |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |           |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |           |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500   |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |           |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |           |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |           |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |           |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 45.9795          | 83.2614             | 47.7215             | 13.6500   |     | 190.6124  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.2770              | 1.3051              |           |     |           |
| 14    | Prospective Per Diem 11                   | 45.9795          | 85.5384             | 49.0266             | 13.6500   |     | 194.1945  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002    |     |           |





203.98

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### Signature Healthcare of North Florida

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:           | 6/28/1991 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1979/07   |
| Indexed Asset Value   | 5,543,252 |
| FRVS Base Asset:      | 1,657,362 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031040  |
|                       |           |

| Mortgage Information |           |          |  |  |
|----------------------|-----------|----------|--|--|
| Amount: 1,245,000.00 |           |          |  |  |
| Type:                | Fixed [2] |          |  |  |
| < 60% of Base:       | False     |          |  |  |
| Interest Rate:       | 9.0260    | <b>%</b> |  |  |
| Chase Rate:          | 13.0000   | <b>%</b> |  |  |
| Amortization Rate:   | 9.0260    | <b>%</b> |  |  |
| Interest Only:       | False     |          |  |  |
| Yearly Payment:      | 479,681   |          |  |  |

| Calculation of FRVS Per Diem |                  |          |  |
|------------------------------|------------------|----------|--|
| П                            | Total Amount     | Per Diem |  |
| 80% Capital(1):              | 4,434,602        | 8.1123   |  |
| 20% ROE(2):                  | 1,108,650        | 0.5820   |  |
| Insurance Cost(3)            | ): <b>41,908</b> | 0.8178   |  |
| Taxes Cost(3):               | 36,877           | 0.7196   |  |
| Home Office(3):              | 38,531           | 0.7519   |  |
| Replacement(3&               | 4): 55,943       | 0.0000   |  |
| Total FRVS PD                | )-               | 10.9836  |  |

- (1) 80% Capital (\$4,434,602) amortized at 9.0260% for 20 years Principal & Interest of \$479,681 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$8.1123
- (2) 20% ROE (\$1,108,650) times the ROE factor (0.031040) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.5820
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 45.9795   | 45.9795   | 3.3581                     | 42.6214                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 85.5384<br>49.0266<br>13.6500<br>0.0000<br>0.0000 | 85.5384<br>49.0266<br>10.9836<br>0.0000<br>0.0000 | 6.2473<br>3.5807<br>0.8022 | 79.2911<br>45.4459<br>10.1814 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 104 1045  | 101 5201  | 12,0002                    | \$17.7509<br>\$8.6851         |  |
| Totals   | 194.1945  | 191.5281  | 13.9883                    | 203.9758                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





184.77

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Signature HealthCARE Center of Waterford

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

| Provider Information           | Cost Report (CR)           | Patient Days                   | Ratings         | Days       |
|--------------------------------|----------------------------|--------------------------------|-----------------|------------|
| 8333 W. Okeechobee Road        | 08/01/2009-07/31/2010      | Number of Beds: 214            | Superior:       | 0          |
| Hialeah Gardens FL 33016       | Days In CR 365             | Maximum: <b>78,110</b>         | Standard:       | 184        |
| County: Dade[13]               | First Used: <b>2011/01</b> | Max Annualized: <b>78,110</b>  | Conditional:    | 0          |
| Region: South[2] Area: 11      | Last Used: <b>2011/07</b>  | Total Patient: 74,557          | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 15,250               | Inflati         | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: <b>57,986</b>        | FY Index:       | 1.20943572 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 77.77405%                      | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 95.45129%                      | Cost:           | 1.04252585 |
| Open Date: 2/27/1987           | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b> | Target:         | 1.01620550 |
| Acquired Date: 2/27/1987       | Medicaid Low Occupand      | 7                              | DC FY Index:    | 1.16783181 |
| Entered Medicaid 2/27/1987     | Low Occupancy Adjustr      |                                | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 11/1/2007   | Weighted Low Occ Adju      | 100.0000%                      | DC Inflation:   | 1.02540451 |
| Previous Med # <b>312347</b>   |                            |                                |                 |            |
|                                |                            |                                | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                  |                     |                     |           |     |            |
|-------|---|------------------|---------------------|---------------------|-----------|-----|------------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property  | ROE | Totals     |
| 1     | Total Cost                                | 2,370,679        | 4,542,687           | 2,282,206           | 2,101,993 | 0   | 11,297,565 |
| 1a    | Audit Adjustments                         |                  |                     |                     |           |     |            |
| 2     | Cost Per Diem                             | 40.8836          | 78.3411             | 39.3579             | 36.2500   |     | 194.8326   |
| 3     | Cost Per Diem Inflated                    | 42.6222          | 80.3313             | 41.0316             |           |     |            |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |           |     |            |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 42.6222          | 80.3313             | 41.0316             | 36.2500   |     | 200.2351   |
| 5a    | Interim Adjustment                        |                  |                     |                     |           |     |            |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |           |     |            |
| 6     | Prior Semester: Provider Target Base      | 58.0842          |                     | 59.9987             |           |     |            |
| 7     | Provider Target Rate                      | 59.4289          |                     | 61.3877             |           |     |            |
| 7a    | Interim Adjustment                        |                  |                     |                     |           |     |            |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |           |     |            |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999             | 13.6500   |     |            |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989             |           |     |            |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210             |           |     |            |
| 10a   | New Provider Target Limitation            |                  |                     |                     |           |     |            |
| 10b   | Base for line 10a                         |                  |                     |                     |           |     |            |
| 11    | Lesser of 5,7,8,10, 10a                   | 42.6222          | 80.3313             | 41.0316             | 13.6500   |     | 177.6351   |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.5100              | 1.2821              |           |     |            |
| 14    | Prospective Per Diem 11                   | 42.6222          | 82.8413             | 42.3137             | 13.6500   |     | 181.4272   |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002    |     |            |





184.77

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Signature HealthCARE Center of Waterford

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 1/1/2001  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1987/01   |
| Indexed Asset Value    | 8,894,420 |
| FRVS Base Asset:       | 4,589,120 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031040  |
|                        |           |

| Mortgage Int                | Mortgage Information   |  |  |  |  |  |
|-----------------------------|------------------------|--|--|--|--|--|
| Amount: <b>7,645,000.00</b> |                        |  |  |  |  |  |
| Type:                       | Fixed [2]              |  |  |  |  |  |
| < 60% of Base:              | False                  |  |  |  |  |  |
| Interest Rate:              | 12.6100 %              |  |  |  |  |  |
| Chase Rate:                 | 11.2500 %              |  |  |  |  |  |
| Amortization Rate:          | 12.6100 %              |  |  |  |  |  |
| Interest Only:              | False                  |  |  |  |  |  |
| Yearly Payment:             | early Payment: 976,739 |  |  |  |  |  |
|                             |                        |  |  |  |  |  |

| Calculation      | Calculation of FRVS Per Diem |          |  |  |  |  |
|------------------|------------------------------|----------|--|--|--|--|
|                  | Total Amount                 | Per Diem |  |  |  |  |
| 80% Capital(1):  | 7,115,536                    | 13.8941  |  |  |  |  |
| 20% ROE(2):      | 1,778,884                    | 0.7855   |  |  |  |  |
| Insurance Cost(3 | 3): <b>70,476</b>            | 0.9453   |  |  |  |  |
| Taxes Cost(3):   | 138,361                      | 1.8558   |  |  |  |  |
| Home Office(3):  | 53,700                       | 0.7203   |  |  |  |  |
| Replacement(38   | (24): <b>101,397</b>         | 0.0000   |  |  |  |  |
| Total FRVS PI    | <b>)</b> :                   | 18.2010  |  |  |  |  |

- (1) 80% Capital (\$7,115,536) amortized at 12.6100% for 20 years Principal & Interest of \$976,739 divided by annual available days (78,110) divided by Occup. Adj. (0.9000) = \$13.8941
- (2) 20% ROE (\$1,778,884) times the ROE factor (0.031040) divided by annual available days (78,110) divided by Occup. Adj. (0.9000) = \$0.7855
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,682    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 7/1/1986    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 160         | Effective PBS Limitation | 4,589,120 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|
| Components Cost FRVS MTA* Final Component                          |   |   |                            |                               |  |  |  |  |
| Operating  | 42.6222   | 42.6222   | 3.1129                     | 39.5093                       |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 82.8413<br>42.3137<br>13.6500<br>0.0000<br>0.0000 | 82.8413<br>42.3137<br>18.2010<br>0.0000<br>0.0000 | 6.0503<br>3.0904<br>1.3293 | 76.7910<br>39.2233<br>16.8717 |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$3.6909<br>\$8.6851          |  |  |  |  |
| Totals   | 181.4272  | 185.9782  | 13.5829                    | 184.7713                      |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





213.92

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

| VF F -                         |                            |                            | 8.1   |                 |            |
|--------------------------------|----------------------------|----------------------------|-------|-----------------|------------|
| Provider Information           | Cost Report (CR)           | Patient Days               |       | Ratings         | Days       |
| 1990 S. Canal Drive            | 08/01/2009-07/31/2010      | Number of Beds: 180        |       | Superior:       | 0          |
| Homestead FL 33035             | Days In CR 365             | Maximum: 57                | ,960  | Standard:       | 184        |
| County: Dade[13]               | First Used: <b>2011/07</b> | Max Annualized: 65         | 5,700 | Conditional:    | 0          |
| Region: South[2] Area: 11      | Last Used: <b>2011/07</b>  | Total Patient: 44          | 1,752 | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 6                | 5,372 | Inflat          | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: 30               | ,064  | FY Index:       | 1.20943572 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 67.179                     | 12%   | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 77.211                     | 87%   | Cost:           | 1.04252585 |
| Open Date: 3/1/1987            | Statewide Low Occupan      | cy Threshold: 79.314       | 40%   | Target:         | 1.01620550 |
| Acquired Date: 3/1/1987        | Medicaid Low Occupand      | cy Threshold: 41.940       | 60%   | DC FY Index:    | 1.16783181 |
| Entered Medicaid 3/1/1987      | Low Occupancy Adjustr      | ment Factor: <b>97.349</b> | 12%   | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 11/1/2007   | Weighted Low Occ Adju      | ustment Factor: 100.000    | 00%   | DC Inflation:   | 1.02540451 |
| Previous Med # <b>312321</b>   |                            |                            |       |                 |            |
|                                |                            |                            |       | PS Target:      | 1.02315072 |
|                                | D ( C                      | 1 1 1                      |       |                 |            |

|       |   | R                | ate Calculations    |                     |           |     |           |
|-------|---|------------------|---------------------|---------------------|-----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property  | ROE | Totals    |
| 1     | Total Cost                                | 1,462,626        | 2,334,199           | 1,310,999           | 1,196,547 | 0   | 6,304,371 |
| 1a    | Audit Adjustments                         |                  |                     |                     |           |     |           |
| 2     | Cost Per Diem                             | 48.6504          | 77.6410             | 43.6069             | 39.8000   |     | 209.6983  |
| 3     | Cost Per Diem Inflated                    | 50.7193          | 79.6134             | 45.4613             |           |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |           |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 50.7193          | 79.6134             | 45.4613             | 39.8000   |     | 215.5940  |
| 5a    | Interim Adjustment                        |                  |                     |                     |           |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |           |     |           |
| 6     | Prior Semester: Provider Target Base      | 66.0072          |                     | 58.2426             |           |     |           |
| 7     | Provider Target Rate                      | 67.5353          |                     | 59.5910             |           |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     | 1.6577    |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |           |     |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999             | 15.3077   |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989             |           |     |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210             |           |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |           |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |           |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 50.7193          | 79.6134             | 45.4613             | 15.3077   |     | 191.1017  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.5386              | 0.8786              |           |     |           |
| 14    | Prospective Per Diem 11                   | 50.7193          | 81.1520             | 46.3399             | 15.3077   |     | 193.5189  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | nary Limitations no | ot applied after 7/ | 1/2002    |     |           |





213.92

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Signature Healthcare of Brookwood Gardens**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 11/1/1989 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1987/01   |
| Indexed Asset Value   | 8,259,550 |
| FRVS Base Asset:      | 3,441,840 |
| Occup Adj Factor:     | 0.8500    |
| ROE Factor            | 0.031040  |
|                       |           |

| Mortgage Information        |           |          |  |  |  |  |
|-----------------------------|-----------|----------|--|--|--|--|
| Amount: <b>5,075,000.00</b> |           |          |  |  |  |  |
| Type:                       | Fixed [2] |          |  |  |  |  |
| < 60% of Base:              | False     |          |  |  |  |  |
| Interest Rate:              | 12.9500   | <b>%</b> |  |  |  |  |
| Chase Rate:                 | 13.0000   | <b>%</b> |  |  |  |  |
| Amortization Rate:          | 12.9500   | <b>%</b> |  |  |  |  |
| Interest Only:              | False     |          |  |  |  |  |
| Yearly Payment:             | 926,1     | 139      |  |  |  |  |

| Calculation       | Calculation of FRVS Per Diem |          |  |  |
|-------------------|------------------------------|----------|--|--|
| Т                 | otal Amount                  | Per Diem |  |  |
| 80% Capital(1):   | 6,607,640                    | 16.5841  |  |  |
| 20% ROE(2):       | 1,651,910                    | 0.9182   |  |  |
| Insurance Cost(3) | 55,855                       | 1.2481   |  |  |
| Taxes Cost(3):    | 185,453                      | 4.1440   |  |  |
| Home Office(3):   | 38,603                       | 0.8626   |  |  |
| Replacement(3&4   | 4): <b>75,485</b>            | 0.0000   |  |  |
| Total FRVS PD     |                              | 23.7570  |  |  |

- (1) 80% Capital (\$6,607,640) amortized at 12.9500% for 20 years Principal & Interest of \$926,139 divided by annual available days (65,700) divided by Occup. Adj. (0.8500) = \$16.5841
- (2) 20% ROE (\$1,651,910) times the ROE factor (0.031040) divided by annual available days (65,700) divided by Occup. Adj. (0.8500) = \$0.9182
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:          | 28,682    |  |
|----------------------|------------|---------------------------------|-----------|--|
| Comparison Date:     | 7/1/1986   | Current RS PBS:                 | 49,593    |  |
| Comparison Bed       | 120        | <b>Effective PBS Limitation</b> | 3,441,840 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 50.7193   | 50.7193   | 3.7043                     | 47.0150                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 81.1520<br>46.3399<br>15.3077<br>0.0000<br>0.0000 | 81.1520<br>46.3399<br>23.7570<br>0.0000<br>0.0000 | 5.9270<br>3.3844<br>1.7351 | 75.2250<br>42.9555<br>22.0219 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.0185<br>\$8.6851         |  |
| Totals   | 193.5189  | 201.9682  | 14.7508                    | 213.9210                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





186.99

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Signature Healthcare at the Courtvard

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

| Provider Information            | Cost Report (CR)           | Patient Days                    | Ratings Day        | ys        |
|---------------------------------|----------------------------|---------------------------------|--------------------|-----------|
| 2600 Forest Glen Trail          | 08/01/2009-07/31/2010      | Number of Beds: 120             | Superior:          | 0         |
| Marianna FL 32446               | Days In CR 365             | Maximum: 43,800                 | Standard:          | 184       |
| County: Jackson[32]             | First Used: <b>2011/01</b> | Max Annualized: 43,800          |                    | 0         |
| Region: North [1] Area: 2       | Last Used: <b>2011/07</b>  | Total Patient: 42,520           | Total:             | 184       |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>5,683</b>          | Inflation          |           |
| Current Class North Large [2]   | Initial CR? False          | Medicaid: <b>29,28</b> 7        | FY Index: 1.       | .20943572 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 68.87817%                       | Semester Index: 1. | 26086800  |
| Operating Ex > 18 months [1]    | Occupancy:                 | 97.07763%                       | ,                  | .04252585 |
| Open Date: 8/27/1997            | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> % | <u>′</u>           | .01620550 |
| Acquired Date: <b>8/27/1997</b> | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> % | ,                  | .16783181 |
| Entered Medicaid 8/27/1997      | Low Occupancy Adjustr      | ment Factor: 122.39597%         | <b>a</b>           | .19750000 |
| Med # Active Date: 11/1/2007    | Weighted Low Occ Adju      | ustment Factor: 100.00000%      | ,<br>n             |           |
| Previous Med # <b>312495</b>    |                            |                                 |                    | .02540451 |
|                                 |                            |                                 | PS Target: 1.      | .02315072 |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,202,514        | 2,007,636           | 1,154,795           | 716,653  | 0   | 5,081,598 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 41.0597          | 68.5504             | 39.4303             | 24.4700  |     | 173.5104  |
| 3     | Cost Per Diem Inflated                    | 42.8058          | 70.2919             | 41.1071             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 42.8058          | 70.2919             | 41.1071             | 24.4700  |     | 178.6748  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 57.2140          |                     | 53.7901             |          |     |           |
| 7     | Provider Target Rate                      | 58.5385          |                     | 55.0354             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 42.8058          | 70.2919             | 41.1071             | 13.6500  |     | 167.8548  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.4929              | 0.8730              |          |     |           |
| 14    | Prospective Per Diem 11                   | 42.8058          | 71.7848             | 41.9801             | 13.6500  |     | 170.2207  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





186.99

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Signature Healthcare at the Courtvard

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 8/27/1997 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1997/07   |
| Indexed Asset Value   | 5,318,294 |
| FRVS Base Asset:      | 4,444,920 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031040  |
|                       |           |

| Mortgage Information |                      |          |  |  |
|----------------------|----------------------|----------|--|--|
| Amount:              | Amount: 4,200,000.00 |          |  |  |
| Type:                | Fixed [2]            |          |  |  |
| < 60% of Base:       | False                |          |  |  |
| Interest Rate:       | 10.5000              | <b>%</b> |  |  |
| Chase Rate:          | 8.2500               | <b>%</b> |  |  |
| Amortization Rate:   | 10.5000              | <b>%</b> |  |  |
| Interest Only:       | <b>False</b>         |          |  |  |
| Yearly Payment:      | 509,729              |          |  |  |

| Calculation o      | Calculation of FRVS Per Diem |          |  |  |  |
|--------------------|------------------------------|----------|--|--|--|
| Tota               | al Amount                    | Per Diem |  |  |  |
| 80% Capital(1):    | 4,254,635                    | 12.9307  |  |  |  |
| 20% ROE(2):        | 1,063,659                    | 0.8375   |  |  |  |
| Insurance Cost(3): | 35,241                       | 0.8288   |  |  |  |
| Taxes Cost(3):     | 37,232                       | 0.8756   |  |  |  |
| Home Office(3):    | 28,547                       | 0.6714   |  |  |  |
| Replacement(3&4):  | 21,268                       | 0.0000   |  |  |  |
| Total FRVS PD:     |                              | 16.1440  |  |  |  |

- (1) 80% Capital (\$4,254,635) amortized at 10.5000% for 20 years Principal & Interest of \$509,729 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.9307
- (2) 20% ROE (\$1,063,659) times the ROE factor (0.031040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8375
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 37,041    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1997   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 4,444,920 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 42.8058   | 42.8058   | 3.1263                     | 39.6795                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 71.7848<br>41.9801<br>13.6500<br>0.0000<br>0.0000 | 71.7848<br>41.9801<br>16.1440<br>0.0000<br>0.0000 | 5.2428<br>3.0660<br>1.1791 | 66.5420<br>38.9141<br>14.9649 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.2019<br>\$8.6851         |  |
| Totals   | 170.2207  | 172.7147  | 12.6142                    | 186.9875                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





198.06

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Signature Healthcare of Orange Park

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

| Provider Information           | Cost Report (CR)           | Patient Days                    | Ratings Days                      |
|--------------------------------|----------------------------|---------------------------------|-----------------------------------|
| 2029 Professional Center Driv  | 10/01/2009-09/30/2010      | Number of Beds: 105             | Superior: 0                       |
| Orange Park FL 32073           | Days In CR 365             | Maximum: 38,32                  | 5 Standard: 184                   |
| County: Clay[10]               | First Used: <b>2011/01</b> | Max Annualized: 38,32           |                                   |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient: 35,04            |                                   |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 7,32                  | 0 Inflation                       |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: 25,41                 | 1.2147//00                        |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 72.518479                       | Semester Index: <b>1.26086800</b> |
| Operating Ex > 18 months [1]   | Occupancy:                 | 91.452069                       | % Cost: 1.03777050                |
| Open Date: 10/1/1980           | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> ° | 76 Target: 1.01620550             |
| Acquired Date: 10/1/1980       | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> ° | DC FY Index: 1.17050000           |
| Entered Medicaid 10/1/1980     | Low Occupancy Adjustr      | ment Factor: 115.30322°         | DC Sem Index: 1.19750000          |
| Med # Active Date: 11/1/2007   | Weighted Low Occ Adju      | ustment Factor: 100.00000       | DC Inflation: 1.02306707          |
| Previous Med # <b>258211</b>   |                            |                                 |                                   |
|                                |                            |                                 | PS Target: 1.02315072             |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,149,447        | 2,173,232           | 1,151,419           | 510,373  | 0   | 4,984,471 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 45.2236          | 85.5031             | 45.3011             | 20.0800  |     | 196.1078  |
| 3     | Cost Per Diem Inflated                    | 46.9317          | 87.4754             | 47.0121             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 46.9317          | 87.4754             | 47.0121             | 20.0800  |     | 201.4992  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 39.9729          |                     | 44.2723             |          |     |           |
| 7     | Provider Target Rate                      | 40.8983          |                     | 45.2972             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 40.8983          | 87.4754             | 45.2972             | 13.6500  |     | 187.3209  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 2.2160              | 1.1475              |          |     |           |
| 14    | Prospective Per Diem 11                   | 40.8983          | 89.6914             | 46.4447             | 13.6500  |     | 190.6844  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





198.06

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Signature Healthcare of Orange Park**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 9/1/1994  |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1980/07   |
| Indexed Asset Value  | 2,871,982 |
| FRVS Base Asset:     | 1,610,843 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029580  |
|                      |           |

| Mortgage Information        |              |          |  |  |  |
|-----------------------------|--------------|----------|--|--|--|
| Amount: <b>3,425,000.00</b> |              |          |  |  |  |
| Type:                       | Variable [3] |          |  |  |  |
| < 60% of Base:              | False        |          |  |  |  |
| Interest Rate:              | 6.5000       | <b>%</b> |  |  |  |
| Chase Rate:                 | 6.5000       | <b>%</b> |  |  |  |
| Amortization Rate:          | 6.5000       | <b>%</b> |  |  |  |
| Interest Only:              | False        |          |  |  |  |
| Yearly Payment:             | 205,562      |          |  |  |  |

| Calculation of FRVS Per Diem |             |          |  |  |  |
|------------------------------|-------------|----------|--|--|--|
| Т                            | otal Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 2,297,586   | 5.9596   |  |  |  |
| 20% ROE(2):                  | 574,396     | 0.4926   |  |  |  |
| Insurance Cost(3)            | 20,360      | 0.5809   |  |  |  |
| Taxes Cost(3):               | 53,417      | 1.5241   |  |  |  |
| Home Office(3):              | 27,220      | 0.7766   |  |  |  |
| Replacement(3&4              | 182,525     | 0.0000   |  |  |  |
| Total FRVS PD:               | •           | 9.3338   |  |  |  |

- (1) 80% Capital (\$2,297,586) amortized at 6.5000% for 20 years Principal & Interest of \$205,562 divided by annual available days (38,325) divided by Occup. Adj. (0.9000) = \$5.9596
- (2) 20% ROE (\$574,396) times the ROE factor (0.029580) divided by annual available days (38,325) divided by Occup. Adj. (0.9000) = \$0.4926
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 105         | Effective PBS Limitation | 2,992,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |  |  |  |
|--|---|--|----------------------------|------------------------------|--|--|--|
| Components   | Cost  | Cost FRVS MTA* Final Component                   |                            |                              |  |  |  |
| Operating  | 40.8983   | 40.8983  | 2.9870                     | 37.9113                      |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 89.6914<br>46.4447<br>13.6500<br>0.0000<br>0.0000 | 89.6914<br>46.4447<br>9.3338<br>0.0000<br>0.0000 | 6.5506<br>3.3921<br>0.6817 | 83.1408<br>43.0526<br>8.6521 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |  |                            | \$16.6221<br>\$8.6851        |  |  |  |
| Totals   | 190.6844  | 186.3682   | 13.6114                    | 198.0640                     |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





204.55

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 I       | Days       | Ratings         | Days       |
|--------------------------------|----------------------------|-----------------|------------|-----------------|------------|
| 103 N. Clyde Morris Blvd       | 10/01/2009-09/30/2010      | Number of Beds: | 60         | Superior:       | 0          |
| Ormond Beach FL 32074          | Days In CR 365             | Maximum:        | 21,900     | Standard:       | 184        |
| County: Volusia[64]            | First Used: <b>2011/07</b> | Max Annualized: | 21,900     | Conditional:    | 0          |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient:  | 19,010     | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:       | 5,778      | Inflat          | ion        |
| Current Class North Small [1]  | Initial CR? False          | Medicaid:       | 8,500      | FY Index:       | 1.21497768 |
| Class at 1/94: North Small [1] | Medicaid Utilization       |                 | 44.71331%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 |                 | 86.80365%  | Cost:           | 1.03777050 |
| Open Date: 2/1/1984            | Statewide Low Occupan      | cy Threshold:   | 79.31440%  | Target:         | 1.01620550 |
| Acquired Date: 5/20/1988       | Medicaid Low Occupan       | cy Threshold:   | 41.94060%  | DC FY Index:    | 1.17050000 |
| Entered Medicaid 5/20/1988     | Low Occupancy Adjusti      | ment Factor:    | 109.44248% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 11/1/2007   | Weighted Low Occ Adju      | ustment Factor: | 100.00000% | DC Inflation:   |            |
| Previous Med # 255475          |                            |                 |            |                 | 1.02306707 |
|                                |                            |                 |            | PS Target:      | 1.02315072 |

|       |   | I                | Rate Calculations   |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 499,548          | 719,679             | 472,998             | 219,555  | 0   | 1,911,780 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 58.7704          | 84.6681             | 55.6468             | 25.8300  |     | 224.9153  |
| 3     | Cost Per Diem Inflated                    | 60.9902          | 86.6211             | 57.7486             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 60.9902          | 86.6211             | 57.7486             | 25.8300  |     | 231.1899  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 45.4307          |                     | 51.9303             |          |     |           |
| 7     | Provider Target Rate                      | 46.4825          |                     | 53.1325             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 53.6870          | 92.6766             | 66.4586             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 48.4247          |                     | 58.4725             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 49.2094          |                     | 59.8127             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 46.4825          | 86.6211             | 53.1325             | 13.6500  |     | 199.8861  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |     |           |
| 14    | Prospective Per Diem 11                   | 46.4825          | 86.6211             | 53.1325             | 13.6500  |     | 199.8861  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





204.55

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Signature Healthcare of Ormond

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 5/20/1988 |
|----------------------|-----------|
| Year of Phase-In/Ful | 11:       |
| RS to Start Calcs:   | 1988/01   |
| Indexed Asset Value  | 2,494,296 |
| FRVS Base Asset:     | 1,623,720 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029580  |
|                      |           |

| No. 1. C. C. |  |  |  |  |  |
|--------------|--|--|--|--|--|
| formation    |  |  |  |  |  |
|              | 0.00                                       |  |  |  |  |
| None [1]     |  |  |  |  |  |
| True         |  |  |  |  |  |
| 4.7500       | %  |  |  |  |  |
| 4.7500       | <b>%</b>                                   |  |  |  |  |
| 4.7500       | <b>%</b>                                   |  |  |  |  |
| True         |  |  |  |  |  |
| 93,461       |  |  |  |  |  |
|              | True<br>4.7500<br>4.7500<br>4.7500<br>True |  |  |  |  |

| Calculation        | Calculation of FRVS Per Diem |          |  |  |  |
|--------------------|------------------------------|----------|--|--|--|
| To                 | tal Amount                   | Per Diem |  |  |  |
| 80% Capital(1):    | 1,995,437                    | 4.7418   |  |  |  |
| 20% ROE(2):        | 498,859                      | 0.7487   |  |  |  |
| Insurance Cost(3): | 13,037                       | 0.6858   |  |  |  |
| Taxes Cost(3):     | 41,678                       | 2.1924   |  |  |  |
| Home Office(3):    | 17,502                       | 0.9207   |  |  |  |
| Replacement(3&4)   | 33,186                       | 0.0000   |  |  |  |
| Total FRVS PD:     |                              | 9.2894   |  |  |  |

- (1) 80% Capital (\$1,995,437) amortized at 4.7500% for 20 years Interest of \$93,461 divided by annual available days
- (21,900) divided by Occup. Adj. (0.9000) = \$4.7418
- (2) 20% ROE (\$498,859) times the ROE factor (0.029580) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.7487
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 27,062    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1983   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 60         | Effective PBS Limitation | 1,623,720 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |  |
|--|---|--|----------------------------|------------------------------|--|
| Components   | Cost  | FRVS   | MTA*                       | Final Component              |  |
| Operating  | 46.4825   | 46.4825  | 3.3949                     | 43.0876                      |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 86.6211<br>53.1325<br>13.6500<br>0.0000<br>0.0000 | 86.6211<br>53.1325<br>9.2894<br>0.0000<br>0.0000 | 6.3264<br>3.8805<br>0.6785 | 80.2947<br>49.2520<br>8.6109 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |  |                            | \$14.6241<br>\$8.6851        |  |
| Totals   | 199.8861  | 195.5255   | 14.2803                    | 204.5544                     |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





190.93

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 I     | Days       |
|---------------------------------|----------------------------|--------------------------------|----------------------|---------------|------------|
| 1515 Port Malabar Blvd. NE      | 10/01/2009-09/30/2010      | Number of Beds: 120            |                      | Superior:     | 0          |
| Palm Bay FL 32905               | Days In CR 365             | Maximum: 43,                   | 800                  | Standard:     | 184        |
| County: Brevard[5]              | First Used: <b>2011/07</b> | Max Annualized: 43,            | 800                  | Conditional:  | 0          |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient: 40,             | 729                  | Total:        | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: 5,                   | 452                  | Inflati       | on         |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: 27,                  | <b>547</b> FY        | Index:        | 1.21497768 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 67.6348                        | 85%   Sen            | nester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 92.9885                        | 59%   <sub>Cos</sub> | st:           | 1.03777050 |
| Open Date: 1/1/1984             | Statewide Low Occupan      | ncy Threshold: <b>79.314</b> 4 | 10%   Tar            | get:          | 1.01620550 |
| Acquired Date: <b>2/1/1984</b>  | Medicaid Low Occupan       | cy Threshold: 41.9406          | 50%                  | FY Index:     | 1.17050000 |
| Entered Medicaid 2/1/1984       | Low Occupancy Adjusti      | ment Factor: 117.2404          | 100/2                | Sem Index:    | 1.19750000 |
| Med # Active Date: 11/1/2007    | Weighted Low Occ Adj       | ustment Factor: 100.000        | 101%                 | Inflation:    | 1.02306707 |
| Previous Med # <b>258229</b>    |                            |                                |                      |               |            |
|                                 |                            |                                | PS                   | Target:       | 1.02315072 |

|       |   | R                | ate Calculations    |                      |          |     |           |
|-------|---|------------------|---------------------|----------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect             | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,134,461        | 2,329,292           | 1,035,034            | 719,803  | 0   | 5,218,590 |
| 1a    | Audit Adjustments                         |                  |                     |                      |          |     |           |
| 2     | Cost Per Diem                             | 41.1827          | 84.5570             | 37.5734              | 26.1300  |     | 189.4431  |
| 3     | Cost Per Diem Inflated                    | 42.7382          | 86.5075             | 38.9926              |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                      |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 42.7382          | 86.5075             | 38.9926              | 26.1300  |     | 194.3683  |
| 5a    | Interim Adjustment                        |                  |                     |                      |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                      |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 38.8577          |                     | 46.1145              |          |     |           |
| 7     | Provider Target Rate                      | 39.7573          |                     | 47.1821              |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                      |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                      |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044              | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439              |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375              |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                      |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                      |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 39.7573          | 86.5075             | 38.9926              | 13.6500  |     | 178.9074  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.7162              | 0.7736               |          |     |           |
| 14    | Prospective Per Diem 11                   | 39.7573          | 88.2237             | 39.7662              | 13.6500  |     | 181.3972  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/2 | 1/2002   |     |           |





190.93

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Anchor Care & Rehabilitation Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 8/31/1994 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1984/01   |
| Indexed Asset Value  | 3,240,974 |
| FRVS Base Asset:     | 1,787,493 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029580  |
|                      |           |

| Mortgage Information         |              |  |  |  |
|------------------------------|--------------|--|--|--|
| Amount: <b>4,000,000.0</b> 0 |              |  |  |  |
| Type:                        | Variable [3] |  |  |  |
| < 60% of Base:               | False        |  |  |  |
| Interest Rate:               | 6.5000 %     |  |  |  |
| Chase Rate:                  | 6.5000 %     |  |  |  |
| Amortization Rate:           | 6.5000 %     |  |  |  |
| Interest Only:               | False        |  |  |  |
| Yearly Payment:              | 231,973      |  |  |  |

| Calculation of FRVS Per Diem |             |          |  |  |  |
|------------------------------|-------------|----------|--|--|--|
| To                           | otal Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 2,592,779   | 5.8847   |  |  |  |
| 20% ROE(2):                  | 648,195     | 0.4864   |  |  |  |
| Insurance Cost(3):           | 25,670      | 0.6303   |  |  |  |
| Taxes Cost(3):               | 60,139      | 1.4766   |  |  |  |
| Home Office(3):              | 30,595      | 0.7512   |  |  |  |
| Replacement(3&4              | ): 53,304   | 0.0000   |  |  |  |
| Total FRVS PD:               |             | 9.2292   |  |  |  |

- (1) 80% Capital (\$2,592,779) amortized at 6.5000% for 20 years Principal & Interest of \$231,973 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.8847
- (2) 20% ROE (\$648,195) times the ROE factor (0.029580) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4864
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |
|--|---|--|----------------------------|------------------------------|
| Components   | Cost  | FRVS   | MTA*                       | Final Component              |
| Operating  | 39.7573   | 39.7573  | 2.9037                     | 36.8536                      |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 88.2237<br>39.7662<br>13.6500<br>0.0000<br>0.0000 | 88.2237<br>39.7662<br>9.2292<br>0.0000<br>0.0000 | 6.4434<br>2.9043<br>0.6741 | 81.7803<br>36.8619<br>8.5551 |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 101 2072  | 17/07/4  | 42.02.7                    | \$18.1976<br>\$8.6851        |
| Totals   | 181.3972  | 176.9764   | 12.9255                    | 190.9336                     |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





188.57

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Pinellas Park Care and Rehabilitation Center

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

| Provider Information            | Cost Report (CR)                    | Patient Days                 |        | Ratings         | Days       |
|---------------------------------|-------------------------------------|------------------------------|--------|-----------------|------------|
| 8701 49th Street North          | 10/01/2009-09/30/2010               | Number of Beds: 12           | 20     | Superior:       | 0          |
| Pinellas Park FL 33782          | Days In CR 365                      | Maximum:                     | 43,800 | Standard:       | 184        |
| County: Pinellas[52]            | First Used: <b>2011/01</b>          | Max Annualized:              | 43,800 | Conditional:    | 0          |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>           | Total Patient:               | 41,201 | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]                       | Medicare:                    | 7,386  | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False                   | Medicaid:                    | 26,723 | FY Index:       | 1.21497768 |
| Class at 1/94: North Large [2]  | Medicaid Utilization                | 64.86                        | 6008%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                          | 94.00                        | 6621%  | Cost:           | 1.03777050 |
| Open Date: 9/1/1982             | Statewide Low Occupar               | ncy Threshold: <b>79.3</b> 1 | 1440%  | Target:         | 1.01620550 |
| Acquired Date: 9/1/1982         | Medicaid Low Occupan                | cy Threshold: 41.94          | 4060%  | DC FY Index:    | 1.17050000 |
| Entered Medicaid 9/1/1982       | Low Occupancy Adjust                | ment Factor: 118.59          | 9915%  | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 11/1/2007    | Weighted Low Occ Adjustment Factor: |                              | 0000%  | DC Inflation:   | 1.02306707 |
| Previous Med # <b>266655</b>    |                                     |                              |        |                 |            |
|                                 |                                     |                              |        | PS Target:      | 1.02315072 |

|       | Rate Calculations   |           |           |          |          |     |           |
|-------|---|-----------|-----------|----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct    | InDirect | Property | ROE | Totals    |
| 1     | Total Cost  | 1,129,639 | 1,962,409 | 921,952  | 847,921  | 0   | 4,861,921 |
| 1a    | Audit Adjustments   |           |           |          |          |     |           |
| 2     | Cost Per Diem   | 42.2722   | 73.4352   | 34.5003  | 31.7300  |     | 181.9377  |
| 3     | Cost Per Diem Inflated  | 43.8688   | 75.1291   | 35.8034  |          |     |           |
| 4     | Low Occupancy Adjustment  |           |           |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 43.8688   | 75.1291   | 35.8034  | 31.7300  |     | 186.5313  |
| 5a    | Interim Adjustment  |           |           |          |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |          |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 42.8876   |           | 46.1145  |          |     |           |
| 7     | Provider Target Rate  | 43.8805   |           | 47.1821  |          |     |           |
| 7a    | Interim Adjustment  |           |           |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |          |          |     |           |
| 8     | Cost Based Class Ceilings   | 49.6383   | 96.2960   | 61.3044  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 47.7921   |           | 55.1439  |          |     |           |
| 10    | Target Rate Class Ceiling   | 48.5666   |           | 56.0375  |          |     |           |
| 10a   | New Provider Target Limitation  |           |           |          |          |     |           |
| 10b   | Base for line 10a   |           |           |          |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 43.8688   | 75.1291   | 35.8034  | 13.6500  |     | 168.4513  |
| 12/13 | Medicaid Adjustment Rate  |           | 1.2560    | 0.5985   |          |     |           |
| 14    | Prospective Per Diem 11   | 43.8688   | 76.3851   | 36.4019  | 13.6500  |     | 170.3058  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |          |          |     |           |





188.57

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Pinellas Park Care and Rehabilitation Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 3/1/1997  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1982/07   |
| Indexed Asset Value   | 5,168,391 |
| FRVS Base Asset:      | 3,261,497 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.029580  |
|                       |           |

| Mortgage Information        |           |          |  |  |
|-----------------------------|-----------|----------|--|--|
| Amount: <b>3,000,000.00</b> |           |          |  |  |
| Type:                       | Fixed [2] |          |  |  |
| < 60% of Base:              | False     |          |  |  |
| Interest Rate:              | 13.5000   | <b>%</b> |  |  |
| Chase Rate:                 | 13.0000   | <b>%</b> |  |  |
| Amortization Rate:          | 13.5000   | <b>%</b> |  |  |
| Interest Only:              | False     |          |  |  |
| Yearly Payment:             | 599,058   |          |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |  |
|------------------------------|--------------------|----------|--|--|--|
|                              | Total Amount       | Per Diem |  |  |  |
| 80% Capital(1):              | 4,134,713          | 15.1968  |  |  |  |
| 20% ROE(2):                  | 1,033,678          | 0.7757   |  |  |  |
| Insurance Cost(3             | 3): <b>27,388</b>  | 0.6647   |  |  |  |
| Taxes Cost(3):               | 59,332             | 1.4401   |  |  |  |
| Home Office(3)               | 29,672             | 0.7202   |  |  |  |
| Replacement(38               | £4): <b>53,932</b> | 0.0000   |  |  |  |
| Total FRVS PI                | <b>)</b> :         | 18.7975  |  |  |  |

- (1) 80% Capital (\$4,134,713) amortized at 13.5000% for 20 years Principal & Interest of \$599,058 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$15.1968
- (2) 20% ROE (\$1,033,678) times the ROE factor (0.029580) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7757
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Ì | Per Bed Standard Det | ermination | Used Per Bed Standard:          | 28,500    | - |
|---|----------------------|------------|---------------------------------|-----------|---|
|   | Comparison Date:     | 10/1/1985  | Current RS PBS:                 | 49,593    |   |
|   | Comparison Bed       | 120        | <b>Effective PBS Limitation</b> | 3,420,000 |   |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 43.8688   | 43.8688   | 3.2040                     | 40.6648                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 76.3851<br>36.4019<br>13.6500<br>0.0000<br>0.0000 | 76.3851<br>36.4019<br>18.7975<br>0.0000<br>0.0000 | 5.5788<br>2.6586<br>1.3729 | 70.8063<br>33.7433<br>17.4246 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$17.2436<br>\$8.6851         |  |
| Totals   | 170.3058  | 175.4533  | 12.8143                    | 188.5677                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





212.14

**PS Target:** 

1.02315072

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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]

Patient Days Provider Information Cost Report (CR) **Ratings Days** Superior: 10/01/2009-09/30/2010 Number of Beds: 164 4033 Beaver Lane 184 59,860 Standard: 365 Port Charlotte FL 33952 Days In CR Maximum: 0 Conditional: County: Charlotte[8] First Used: 2011/07 Max Annualized: 59,860 184 Total: Region: South[2] Area: 8 Last Used: 2011/07 Total Patient: 47,327 Control Private For profit [1] 13,706 Inflation Unaudited [3] Medicare: **False** Current Class South Large [4] Initial CR? Medicaid: 27,861 FY Index: 1.21497768 Class at 1/94: South Large [4] Medicaid Utilization 58.86914% Semester Index: 1.26086800 79.06281% Operating Ex > 18 months [1] Occupancy: Cost: 1.03777050 Open Date: 3/1/1980 Statewide Low Occupancy Threshold: 79.31440% Target: 1.01620550 Acquired Date: 3/1/1980 Medicaid Low Occupancy Threshold: 41.94060% DC FY Index: 1.17050000 99.68280% **Entered Medicaid** 3/1/1980 Low Occupancy Adjustment Factor: DC Sem Index: 1.19750000 100.00000% Med # Active Date: 11/1/2007 Weighted Low Occ Adjustment Factor: DC Inflation: 1.02306707 Previous Med# 258237

|       | Rate Calculations   |           |           |           |          |     |           |
|-------|---|-----------|-----------|-----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct    | InDirect  | Property | ROE | Totals    |
| 1     | Total Cost  | 1,272,182 | 2,559,428 | 1,375,977 | 703,490  | 0   | 5,911,077 |
| 1a    | Audit Adjustments   |           |           |           |          |     |           |
| 2     | Cost Per Diem   | 45.6617   | 91.8642   | 49.3872   | 25.2500  |     | 212.1631  |
| 3     | Cost Per Diem Inflated  | 47.3864   | 93.9832   | 51.2526   |          |     |           |
| 4     | Low Occupancy Adjustment  |           |           |           |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 47.3864   | 93.9832   | 51.2526   | 25.2500  |     | 217.8722  |
| 5a    | Interim Adjustment  |           |           |           |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |           |           |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 47.3078   |           | 56.2715   |          |     |           |
| 7     | Provider Target Rate  | 48.4030   |           | 57.5742   |          |     |           |
| 7a    | Interim Adjustment  |           |           |           |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |          |     |           |
| 8     | Cost Based Class Ceilings   | 51.5193   | 97.3713   | 64.0999   | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 50.3378   |           | 56.8989   |          |     |           |
| 10    | Target Rate Class Ceiling   | 51.1535   |           | 57.8210   |          |     |           |
| 10a   | New Provider Target Limitation  |           |           |           |          |     |           |
| 10b   | Base for line 10a   |           |           |           |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 47.3864   | 93.9832   | 51.2526   | 13.6500  |     | 206.2722  |
| 12/13 | Medicaid Adjustment Rate  |           | 0.9377    | 0.5114    |          |     |           |
| 14    | Prospective Per Diem 11   | 47.3864   | 94.9209   | 51.7640   | 13.6500  |     | 207.7213  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |           |





212.14

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Signature Healthcare of Port Charlotte**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 8/31/1994 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1980/01   |
| Indexed Asset Value  | 4,533,485 |
| FRVS Base Asset:     | 2,619,548 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029580  |
|                      |           |

| Mortgage In:                 | tormation    |  |  |  |  |
|------------------------------|--------------|--|--|--|--|
| Amount: <b>5,435,000.0</b> 0 |              |  |  |  |  |
| Type:                        | Variable [3] |  |  |  |  |
| < 60% of Base:               | False        |  |  |  |  |
| Interest Rate:               | 6.5000 %     |  |  |  |  |
| Chase Rate:                  | 6.5000 %     |  |  |  |  |
| Amortization Rate:           | 6.5000 %     |  |  |  |  |
| Interest Only:               | False        |  |  |  |  |
| Yearly Payment:              | 324,484      |  |  |  |  |

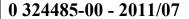
| Calculation of FRVS Per Diem |              |          |  |  |
|------------------------------|--------------|----------|--|--|
|                              |              | 1        |  |  |
|                              | Total Amount | Per Diem |  |  |
| 80% Capital(1):              | 3,626,788    | 6.0230   |  |  |
| 20% ROE(2):                  | 906,697      | 0.4978   |  |  |
| Insurance Cost(3             | 31,337       | 0.6621   |  |  |
| Taxes Cost(3):               | 58,705       | 1.2404   |  |  |
| Home Office(3):              | 42,235       | 0.8924   |  |  |
| Replacement(38               | 24): 16,155  | 0.0000   |  |  |
| Total FRVS PI                | <b>)</b> :   | 9.3157   |  |  |

- (1) 80% Capital (\$3,626,788) amortized at 6.5000% for 20 years Principal & Interest of \$324,484 divided by annual available days (59,860) divided by Occup. Adj. (0.9000) = \$6.0230
- (2) 20% ROE (\$906,697) times the ROE factor (0.029580) divided by annual available days (59,860) divided by Occup. Adj. (0.9000) = \$0.4978
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 164         | Effective PBS Limitation | 4,674,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                                   |  |  |  |  |
|--|---|--|----------------------------|-----------------------------------|--|--|--|--|
| Components   | Cost  | FRVS   | FRVS MTA* Final Component  |                                   |  |  |  |  |
| Operating  | 47.3864   | 47.3864  | 3.4609                     | 43.9255                           |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 94.9209<br>51.7640<br>13.6500<br>0.0000<br>0.0000 | 94.9209<br>51.7640<br>9.3157<br>0.0000<br>0.0000 | 6.9326<br>3.7806<br>0.6804 | 87.9883<br>47.9834<br>8.6353      |  |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 207.7213  | 203.3870   | 14.8545                    | \$14.9255<br>\$8.6851<br>212.1431 |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





185.34

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### 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 D |                                | Days            |            |
|--------------------------------|---|--------------------------------|-----------------|------------|
| 220 9th Street                 | 10/01/2009-09/30/2010                   | Number of Beds: 120            | Superior:       | 0          |
| Port St. Joe FL 32456          | Days In CR 365                          | Maximum: 43,800                | Standard:       | 184        |
| County: Gulf[23]               | First Used: <b>2011/07</b>              | Max Annualized: 43,800         | Conditional:    | 0          |
| Region: North [1] Area: 2      | Last Used: <b>2011/07</b>               | Total Patient: 38,433          | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]                           | Medicare: <b>5,668</b>         | Inflati         | ion        |
| Current Class North Large [2]  | Initial CR? False                       | Medicaid: <b>29,566</b>        | FY Index:       | 1.21497768 |
| Class at 1/94: North Large [2] | Medicaid Utilization                    | 76.92868%                      | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                              | 87.74657%                      | Cost:           | 1.03777050 |
| Open Date: 5/1/1983            | Statewide Low Occupan                   | cy Threshold: <b>79.31440%</b> | Target:         | 1.01620550 |

Acquired Date: 5/1/1983 41.94060% Medicaid Low Occupancy Threshold: 5/1/1983 110.63132% Entered Medicaid Low Occupancy Adjustment Factor: 11/1/2007 100.00000% Med # Active Date: Weighted Low Occ Adjustment Factor: Previous Med# 266621

Target: 1.01620550 DC FY Index: 1.17050000 DC Sem Index: 1.19750000 DC Inflation: 1.02306707

1.02315072

**PS Target:** 

Rate Calculations Item Description Operating Direct InDirect Property ROE Totals 1 Total Cost 1,234,905 0 2,455,214 1,108,737 628,573 5,427,429 1a Audit Adjustments 2 37.5004 21.2600 183.5699 Cost Per Diem 41.7677 83.0418 3 84.9573 38.9168 Cost Per Diem Inflated 43.3453 4 Low Occupancy Adjustment 5 Occupancy Adjusted/Inflated Per Diem 43.3453 84.9573 38.9168 21.2600 188,4794 5a Interim Adjustment 5b Interim Adjusted Per Diem 6 36.1628 Prior Semester: Provider Target Base 44.2723 7 Provider Target Rate 37.0000 45.2972 7a Interim Adjustment 7b Interim Adjusted Provider Target Rate 8 13,6500 Cost Based Class Ceilings 47,7573 95,2206 58.5089 9 53.4956 Prior Semester: Class Ceiling Target Base 45.2463 10 45.9795 54.3625 Target Rate Class Ceiling 10a New Provider Target Limitation 10b | Base for line 10a 11 Lesser of 5,7,8,10, 10a 37.0000 84.9573 38.9168 13.6500 174.5241 12/13 Medicaid Adjustment Rate 2.5738 1.1790 14 37.0000 87.5311 40.0958 13.6500 Prospective Per Diem 11 178.2769 Usual and Customary Limitations not applied after 7/1/2002 15 Inflated Usual & Customary Charge





185.34

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### The Bridge at Bay St. Joe

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 10/1/1985 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1983/01   |
| Indexed Asset Value   | 3,242,893 |
| FRVS Base Asset:      | 1,859,117 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.029580  |
|                       |           |

| Mortgage Information |          |      |  |  |  |
|----------------------|----------|------|--|--|--|
| Amount: <b>0.00</b>  |          |      |  |  |  |
| Type:                | None [1] |      |  |  |  |
| < 60% of Base:       | True     |      |  |  |  |
| Interest Rate:       | 4.0000   | %    |  |  |  |
| Chase Rate:          | 4.0000   | %    |  |  |  |
| Amortization Rate:   | 4.0000   | %    |  |  |  |
| Interest Only:       | True     |      |  |  |  |
| Yearly Payment:      | 102      | ,199 |  |  |  |

| Calculati       | Calculation of FRVS Per Diem |          |  |  |  |  |
|-----------------|------------------------------|----------|--|--|--|--|
|                 | Total Amount                 | Per Diem |  |  |  |  |
| 80% Capital(1): | 2,594,314                    | 2.5926   |  |  |  |  |
| 20% ROE(2):     | 648,579                      | 0.4867   |  |  |  |  |
| Insurance Cost( | 3): <b>32,200</b>            | 0.8378   |  |  |  |  |
| Taxes Cost(3):  | 76,689                       | 1.9954   |  |  |  |  |
| Home Office(3)  | 27,230                       | 0.7085   |  |  |  |  |
| Replacement(38  | <b>20,458</b>                | 0.0000   |  |  |  |  |
| Total FRVS PI   | D:                           | 6.6210   |  |  |  |  |

- (1) 80% Capital (\$2,594,314) amortized at 4.0000% for 20 years Interest of \$102,199 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$2.5926
- (2) 20% ROE (\$648,579) times the ROE factor (0.029580) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4867
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |  |  |  |
|--|---|--|----------------------------|------------------------------|--|--|--|
| Components   | Cost  | FRVS   | MTA* Final Component       |                              |  |  |  |
| Operating  | 37.0000   | 37.0000  | 2.7023                     | 34.2977                      |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 87.5311<br>40.0958<br>13.6500<br>0.0000<br>0.0000 | 87.5311<br>40.0958<br>6.6210<br>0.0000<br>0.0000 | 6.3929<br>2.9284<br>0.4836 | 81.1382<br>37.1674<br>6.1374 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |  |                            | \$17.9115<br>\$8.6851        |  |  |  |
| Totals   | 178.2769  | 171.2479   | 12.5072                    | 185.3373                     |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



189.71

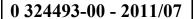
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Kenilworth Care and Rehabilitation Center**

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

| Provider Information            | Cost Report (CR)           | Patient Days                    | Ratings         | Days       |
|---------------------------------|----------------------------|---------------------------------|-----------------|------------|
| 3011 Kenilworth Blvd.           | 10/01/2009-09/30/2010      | Number of Beds: 104             | Superior:       | 0          |
| Sebring FL 33870                | Days In CR 365             | Maximum: <b>37,960</b>          | Standard:       | 184        |
| County: Highlands[28]           | First Used: <b>2011/07</b> | Max Annualized: 37,960          |                 |            |
| Region: Central[3] Area: 6      | Last Used: <b>2011/07</b>  | Total Patient: 34,504           | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>8,853</b>          | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>19,040</b>         | I I IIIdeA.     | 1.21497768 |
| Class at 1/94: South Large [4]  | Medicaid Utilization       | 55.18201%                       | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 90.89568%                       | Cost:           | 1.03777050 |
| Open Date: 7/1/1979             | Statewide Low Occupan      | rey Threshold: <b>79.31440%</b> | Target:         | 1.01620550 |
| Acquired Date: <b>7/1/1979</b>  | Medicaid Low Occupan       | cy Threshold: <b>41.94060%</b>  | DC FY Index:    | 1.17050000 |
| Entered Medicaid 7/1/1979       | Low Occupancy Adjusti      | ment Factor: 114.60174%         | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 11/1/2007    | Weighted Low Occ Adj       | ustment Factor: 100.0000%       | DC Inflation:   | 1.02306707 |
| Previous Med # <b>258261</b>    |                            |                                 |                 |            |
|                                 |                            |                                 | PS Target:      | 1.02315072 |

|       |   | R                | ate Calculations    |                    | <b>,</b> |     |           |
|-------|---|------------------|---------------------|--------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect           | Property | ROE | Totals    |
| 1     | Total Cost                                | 796,400          | 1,550,947           | 808,794            | 596,714  | 0   | 3,752,855 |
| 1a    | Audit Adjustments                         |                  |                     |                    |          |     |           |
| 2     | Cost Per Diem                             | 41.8277          | 81.4573             | 42.4787            | 31.3400  |     | 197.1037  |
| 3     | Cost Per Diem Inflated                    | 43.4076          | 83.3363             | 44.0831            |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                    |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 43.4076          | 83.3363             | 44.0831            | 31.3400  |     | 202.1670  |
| 5a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                    |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 39.8276          |                     | 49.9791            |          |     |           |
| 7     | Provider Target Rate                      | 40.7496          |                     | 51.1362            |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                    |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                    |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044            | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439            |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375            |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                    |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                    |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 40.7496          | 83.3363             | 44.0831            | 13.6500  |     | 181.8190  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.4858              | 0.2570             |          |     |           |
| 14    | Prospective Per Diem 11                   | 40.7496          | 83.8221             | 44.3401            | 13.6500  |     | 182.5618  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | t applied after 7/ | 1/2002   |     |           |





189.71

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Kenilworth Care and Rehabilitation Center**

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:            | 7/1/1986  |
|------------------------|-----------|
| Year of Phase-In/ Full | <b>:</b>  |
| RS to Start Calcs:     | 1979/07   |
| Indexed Asset Value    | 2,341,712 |
| FRVS Base Asset:       | 1,315,960 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.029580  |
|                        |           |

| Mortgage Information |         |          |  |  |
|----------------------|---------|----------|--|--|
| Amount: 1,100,000.00 |         |          |  |  |
| Type: Fixed [2]      |         |          |  |  |
| < 60% of Base:       | False   |          |  |  |
| Interest Rate:       | 8.2500  | <b>%</b> |  |  |
| Chase Rate:          | 8.2500  | <b>%</b> |  |  |
| Amortization Rate:   | 8.2500  | <b>%</b> |  |  |
| Interest Only:       | False   |          |  |  |
| Yearly Payment:      | 191,548 |          |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |  |  |
|------------------------------|--------------------|----------|--|--|--|--|
|                              | Total Amount       | Per Diem |  |  |  |  |
| 80% Capital(1):              | 1,873,370          | 5.6067   |  |  |  |  |
| 20% ROE(2):                  | 468,342            | 0.4055   |  |  |  |  |
| Insurance Cost(              | 3): <b>26,759</b>  | 0.7755   |  |  |  |  |
| Taxes Cost(3):               | 65,105             | 1.8869   |  |  |  |  |
| Home Office(3)               | 29,414             | 0.8525   |  |  |  |  |
| Replacement(38               | k4): <b>88,338</b> | 0.0000   |  |  |  |  |
| Total FRVS PI                | ):                 | 9.5271   |  |  |  |  |

- (1) 80% Capital (\$1,873,370) amortized at 8.2500% for 20 years Principal & Interest of \$191,548 divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$5.6067
- (2) 20% ROE (\$468,342) times the ROE factor (0.029580) divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$0.4055
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |           | Used Per Bed Standard:   | 28,500    |  |
|--------------------------------|-----------|--------------------------|-----------|--|
| Comparison Date:               | 10/1/1985 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 104       | Effective PBS Limitation | 2,964,000 |  |

| Components         Cost         FRVS         MTA*         Final Component           Operating         40.7496         40.7496         2.9762         37.7734           Patient Care         Birect Care         83.8221         83.8221         6.1220         77.7001           Indirect Care         44.3401         44.3401         3.2384         41.1017           Property         13.6500         9.5271         0.6958         8.8313           ROE         0.0000         0.0000         0.0000           ROE Adjustment         0.0000         0.0000         \$15.6193           Supplemental Rate Add-on         \$8.6851 | Comparison of Reimbursement under Cost vs. FRVS |                              |                             |         |          |  |  |
|---|---|------------------------------|-----------------------------|---------|----------|--|--|
| Patient Care     Direct Care     Indirect Care     Property     ROE     ROE Adjustment  Quality Assess-Medicaid Share  83.8221 83.8221 44.3401 44.3401 3.2384 41.1017 9.5271 0.6958 8.8313  83.8221 6.1220 77.7001 3.2384 41.1017 0.6958 8.8313   | Components Cost FRVS MTA* Final Component       |                              |                             |         |          |  |  |
| Direct Care       83.8221       83.8221       6.1220       77.7001         Indirect Care       44.3401       44.3401       3.2384       41.1017         Property       13.6500       9.5271       0.6958       8.8313         ROE       0.0000       0.0000       0.0000         ROE Adjustment       0.0000       0.0000       \$15.6193   | Operating                                       | 40.7496                      | 40.7496                     | 2.9762  | 37.7734  |  |  |
|   | Direct Care Indirect Care Property ROE          | 44.3401<br>13.6500<br>0.0000 | 44.3401<br>9.5271<br>0.0000 | 3.2384  | 41.1017  |  |  |
| Totals 182.5618 178.4389 13.0324 189.7109   | Supplemental Rate Add-on                        | 102 5410                     | 170 /200                    | 12.0224 | \$8.6851 |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





204.57

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Peninsula Care and Rehabilitation Center

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

| Provider Information            | Cost Report (CR)           | Patient Days                      | Ratings         | Days       |
|---------------------------------|----------------------------|-----------------------------------|-----------------|------------|
| 900 Beckett Way                 | 10/01/2009-09/30/2010      | Number of Beds: 120               | Superior:       | 0          |
| Tarpon Springs FL 34689         | Days In CR 365             | Maximum: 43,800                   | Standard:       | 184        |
| County: Pinellas[52]            | First Used: <b>2011/07</b> | Max Annualized: 43,800            |                 |            |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient: 37,813             | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>6,016</b>            | Inflat          | ion        |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>24,605</b>           | FY Index:       | 1.21497768 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 65.07021%                         | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 86.33105%                         | Cost:           | 1.03777050 |
| Open Date: 1/1/1984             | Statewide Low Occupar      | recy Threshold: <b>79.31440</b> % | Target:         | 1.01620550 |
| Acquired Date: 1/1/1984         | Medicaid Low Occupan       | cy Threshold: <b>41.94060</b> %   | DC FY Index:    | 1.17050000 |
| Entered Medicaid 1/1/1984       | Low Occupancy Adjusts      | ment Factor: 108.84663%           | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 11/1/2007    | Weighted Low Occ Adj       | ustment Factor: 100.00009         | DC Inflation:   | 1.02306707 |
| Previous Med # <b>266647</b>    |                            |                                   |                 |            |
|                                 |                            |                                   | PS Target:      | 1.02315072 |

|       | Rate Calculations                         |                  |                     |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 1,164,054        | 2,077,294           | 953,008             | 862,405  | 0   | 5,056,761 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 47.3097          | 84.4257             | 38.7323             | 35.0500  |     | 205.5177  |
| 3     | Cost Per Diem Inflated                    | 49.0966          | 86.3732             | 40.1952             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 49.0966          | 86.3732             | 40.1952             | 35.0500  |     | 210.7150  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 41.1541          |                     | 46.1145             |          |     |           |
| 7     | Provider Target Rate                      | 42.1068          |                     | 47.1821             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 42.1068          | 86.3732             | 40.1952             | 13.6500  |     | 182.3252  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.4644              | 0.6815              |          |     |           |
| 14    | Prospective Per Diem 11                   | 42.1068          | 87.8376             | 40.8767             | 13.6500  |     | 184.4711  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





204.57

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Peninsula Care and Rehabilitation Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 3/1/1995  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1984/01   |
| Indexed Asset Value    | 5,648,862 |
| FRVS Base Asset:       | 3,420,000 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.029580  |
|                        |           |

| Mortgage Int                | formation |          |  |
|-----------------------------|-----------|----------|--|
| Amount: <b>3,750,000.00</b> |           |          |  |
| Type:                       | Fixed [2] |          |  |
| < 60% of Base:              | False     |          |  |
| Interest Rate:              | 14.2000   | <b>%</b> |  |
| Chase Rate:                 | 13.0000   | <b>%</b> |  |
| Amortization Rate:          | 14.2000   | <b>%</b> |  |
| Interest Only:              | False     |          |  |
| Yearly Payment:             | 682,2     | 41       |  |
|                             |           |          |  |

| Calculation      | Calculation of FRVS Per Diem |          |  |  |  |  |
|------------------|------------------------------|----------|--|--|--|--|
|                  | Total Amount                 | Per Diem |  |  |  |  |
| 80% Capital(1):  | 4,519,090                    | 17.3070  |  |  |  |  |
| 20% ROE(2):      | 1,129,772                    | 0.8478   |  |  |  |  |
| Insurance Cost(3 | 3): <b>33,207</b>            | 0.8782   |  |  |  |  |
| Taxes Cost(3):   | 60,827                       | 1.6086   |  |  |  |  |
| Home Office(3)   | 30,088                       | 0.7957   |  |  |  |  |
| Replacement(38   | 24): <b>105,775</b>          | 0.0000   |  |  |  |  |
| Total FRVS PI    | <b>)</b> :                   | 21.4373  |  |  |  |  |

- (1) 80% Capital (\$4,519,090) amortized at 14.2000% for 20 years Principal & Interest of \$682,241 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$17.3070
- (2) 20% ROE (\$1,129,772) times the ROE factor (0.029580) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8478
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |                  | ermination | Used Per Bed Standard:          | 28,500    | - |
|--------------------------------|------------------|------------|---------------------------------|-----------|---|
|                                | Comparison Date: | 10/1/1985  | Current RS PBS:                 | 49,593    |   |
|                                | Comparison Bed   | 120        | <b>Effective PBS Limitation</b> | 3,420,000 |   |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                                   |  |  |  |
|--|---|---|----------------------------|-----------------------------------|--|--|--|
| Components   | Cost FRVS MTA* Final Component                    |   |                            |                                   |  |  |  |
| Operating  | 42.1068   | 42.1068   | 3.0753                     | 39.0315                           |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 87.8376<br>40.8767<br>13.6500<br>0.0000<br>0.0000 | 87.8376<br>40.8767<br>21.4373<br>0.0000<br>0.0000 | 6.4152<br>2.9854<br>1.5657 | 81.4224<br>37.8913<br>19.8716     |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 184.4711  | 192.2584  | 14.0416                    | \$17.6673<br>\$8.6851<br>204.5692 |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



NAME OF THE PARTY 
### Florida Agency For Health Care Administration

194.73

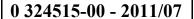
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Winter Park Care and Rehabilitation Center

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

| Provider Information            | Cost Report (CR)           | Patient Days                    | Ratings                     | Days       |
|---------------------------------|----------------------------|---------------------------------|-----------------------------|------------|
| 2970 Scarlet Road               | 10/01/2009-09/30/2010      | Number of Beds: 103             | Superior:                   | 0          |
| Winter Park FL 32792            | Days In CR 365             | Maximum: 37,595                 | Standard:                   | 184        |
| County: Orange[48]              | First Used: <b>2011/07</b> | Max Annualized: 37,595          |                             | 0          |
| Region: Central[3] Area: 7      | Last Used: <b>2011/07</b>  | Total Patient: 32,635           | Total:                      | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: 6,085                 | Inflati                     | on         |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: <b>21,00</b> 0        | FY Index:                   | 1.21497768 |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 64.34809%                       | Semester Index:             | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 86.80676%                       | Cost:                       | 1.03777050 |
| Open Date: 9/1/1979             | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> % |                             | 1.01620550 |
| Acquired Date: 9/1/1979         | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> % | DC FY Index:                | 1.17050000 |
| Entered Medicaid 9/1/1979       | Low Occupancy Adjustr      | nent Factor: 109.44641%         | DC F1 Index.  DC Sem Index: | 1.19750000 |
| Med # Active Date: 11/1/2007    | Weighted Low Occ Adju      | stment Factor: 100.00009        | DC Inflation:               |            |
| Previous Med # <b>258245</b>    |                            |                                 |                             | 1.02306707 |
|                                 |                            |                                 | PS Target:                  | 1.02315072 |

|       |   | R                | ate Calculations    |                     |          |     |           |
|-------|---|------------------|---------------------|---------------------|----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE | Totals    |
| 1     | Total Cost                                | 932,451          | 1,623,126           | 916,065             | 445,830  | 0   | 3,917,472 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |     |           |
| 2     | Cost Per Diem                             | 44.4024          | 77.2917             | 43.6221             | 21.2300  |     | 186.5462  |
| 3     | Cost Per Diem Inflated                    | 46.0795          | 79.0746             | 45.2697             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 46.0795          | 79.0746             | 45.2697             | 21.2300  |     | 191.6538  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 46.4201          |                     | 50.5644             |          |     |           |
| 7     | Provider Target Rate                      | 47.4948          |                     | 51.7350             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |     |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |     |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 46.0795          | 79.0746             | 45.2697             | 13.6500  |     | 184.0738  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 1.2764              | 0.7307              |          |     |           |
| 14    | Prospective Per Diem 11                   | 46.0795          | 80.3510             | 46.0004             | 13.6500  |     | 186.0809  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Winter Park Care and Rehabilitation Center

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:           | 8/31/1994 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1979/07   |
| Indexed Asset Value   | 2,109,554 |
| FRVS Base Asset:      | 1,171,640 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.029580  |
|                       |           |

| Mortgage Information        |           |  |  |  |
|-----------------------------|-----------|--|--|--|
| Amount: <b>3,750,000.00</b> |           |  |  |  |
| Type:                       | Fixed [2] |  |  |  |
| < 60% of Base:              | False     |  |  |  |
| Interest Rate:              | 8.2500 %  |  |  |  |
| Chase Rate:                 | 8.2500 %  |  |  |  |
| Amortization Rate:          | 8.2500 %  |  |  |  |
| Interest Only:              | False     |  |  |  |
| Yearly Payment:             | 172,558   |  |  |  |

| Calculation of FRVS Per Diem |                       |        |  |  |  |  |
|------------------------------|-----------------------|--------|--|--|--|--|
|                              | Total Amount Per Diem |        |  |  |  |  |
| 80% Capital(1):              | 1,687,643             | 5.0999 |  |  |  |  |
| 20% ROE(2):                  | 421,911               | 0.3688 |  |  |  |  |
| Insurance Cost(3             | 3): <b>27,947</b>     | 0.8564 |  |  |  |  |
| Taxes Cost(3):               | 89,912                | 2.7551 |  |  |  |  |
| Home Office(3)               | 24,516                | 0.7512 |  |  |  |  |
| Replacement(38               | 24): <b>48,767</b>    | 0.0000 |  |  |  |  |
| Total FRVS PI                | <b>)</b> :            | 9.8314 |  |  |  |  |

- (1) 80% Capital (\$1,687,643) amortized at 8.2500% for 20 years Principal & Interest of \$172,558 divided by annual available days (37,595) divided by Occup. Adj. (0.9000) = \$5.0999
- (2) 20% ROE (\$421,911) times the ROE factor (0.029580) divided by annual available days (37,595) divided by Occup. Adj. (0.9000) = \$0.3688
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 103         | Effective PBS Limitation | 2,935,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |  |  |  |  |
|--|---|--|----------------------------|------------------------------|--|--|--|--|
| Components   | Cost  | Cost FRVS MTA* Final Component                   |                            |                              |  |  |  |  |
| Operating  | 46.0795   | 46.0795  | 3.3654                     | 42.7141                      |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 80.3510<br>46.0004<br>13.6500<br>0.0000<br>0.0000 | 80.3510<br>46.0004<br>9.8314<br>0.0000<br>0.0000 | 5.8685<br>3.3597<br>0.7180 | 74.4825<br>42.6407<br>9.1134 |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |  |                            | \$17.0926<br>\$8.6851        |  |  |  |  |
| Totals   | 186.0809  | 182.2623   | 13.3116                    | 194.7284                     |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Southern Oaks 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       |
|--------------------------------|----------------------------|-----------------------|--------|-----------------|------------|
| 600 West Gregory Street        | 01/01/2009-12/31/2009      | Number of Beds: 2     | 10     | Superior:       | 0          |
| Pensacola FL 32501             | Days In CR 365             | Maximum:              | 76,650 | Standard:       | 152        |
| County: Escambia[17]           | First Used: <b>2011/01</b> | Max Annualized:       | 76,650 | Conditional:    | 32         |
| Region: North [1] Area: 1      | Last Used: <b>2011/07</b>  | Total Patient:        | 64,968 | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:             | 7,520  | Inflat          | ion        |
| Current Class North Large [2]  | Initial CR? False          | Medicaid:             | 49,292 | FY Index:       | 1.19387802 |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 75.8                  | 37120% | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 84.7                  | 75929% | Cost:           | 1.05611124 |
| Open Date: 10/1/1978           | Statewide Low Occupan      | cy Threshold: 79.3    | 31440% | Target:         | 1.01620550 |
| Acquired Date: 10/1/1978       | Medicaid Low Occupan       | cy Threshold: 41.9    | 94060% | DC FY Index:    | 1.15950000 |
| Entered Medicaid 10/1/1978     | Low Occupancy Adjusti      | ment Factor: 106.8    | 36495% | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/31/2007  | Weighted Low Occ Adj       | ustment Factor: 100.0 | 00000% | DC Inflation:   | 1.03277275 |
| Previous Med # <b>260631</b>   |                            |                       |        |                 |            |
|                                |                            |                       |        | PS Target:      | 1.02315072 |

|       | Rate Calculations   |           |           |           |          |     |            |
|-------|---|-----------|-----------|-----------|----------|-----|------------|
| Item  | Description   | Operating | Direct    | InDirect  | Property | ROE | Totals     |
| 1     | Total Cost  | 2,499,500 | 4,283,879 | 2,424,035 | 911,902  | 0   | 10,119,316 |
| 1a    | Audit Adjustments   |           |           |           |          |     |            |
| 2     | Cost Per Diem   | 50.7080   | 86.9082   | 49.1770   | 18.5000  |     | 205.2932   |
| 3     | Cost Per Diem Inflated  | 53.5533   | 89.7564   | 51.9364   |          |     |            |
| 4     | Low Occupancy Adjustment  |           |           |           |          |     |            |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 53.5533   | 89.7564   | 51.9364   | 18.5000  |     | 213.7461   |
| 5a    | Interim Adjustment  |           |           |           |          |     |            |
| 5b    | Interim Adjusted Per Diem   |           |           |           |          |     |            |
| 6     | Prior Semester: Provider Target Base  | 45.5188   |           | 57.2428   |          |     |            |
| 7     | Provider Target Rate  | 46.5726   |           | 58.5680   |          |     |            |
| 7a    | Interim Adjustment  |           |           |           |          |     |            |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |          |     |            |
| 8     | Cost Based Class Ceilings   | 47.7573   | 95.2206   | 58.5089   | 13.6500  |     |            |
| 9     | Prior Semester: Class Ceiling Target Base   | 45.2463   |           | 53.4956   |          |     |            |
| 10    | Target Rate Class Ceiling   | 45.9795   |           | 54.3625   |          |     |            |
| 10a   | New Provider Target Limitation  | 47.8573   |           | 49.9942   |          |     |            |
| 10b   | Base for line 10a   | 46.7744   |           | 48.8630   |          |     |            |
| 11    | Lesser of 5,7,8,10, 10a   | 45.9795   | 89.7564   | 49.9942   | 13.6500  |     | 199.3801   |
| 12/13 | Medicaid Adjustment Rate  |           | 2.1580    | 1.2020    |          |     |            |
| 14    | Prospective Per Diem 11   | 45.9795   | 91.9144   | 51.1962   | 13.6500  |     | 202.7401   |
| 15    | Inflated Usual & Customary Charge  Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |     |            |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Southern Oaks Rehabilitation and Nursing Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 11/1/1988 |
|----------------------|-----------|
| Year of Phase-In/Ful | 11:       |
| RS to Start Calcs:   | 1978/07   |
| Indexed Asset Value  | 5,002,495 |
| FRVS Base Asset:     | 2,938,978 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029170  |
|                      |           |

| Mortgage In:       | formation    |  |
|--------------------|--------------|--|
| Amount:            | 3,485,000.00 |  |
| Type:              | Variable [3] |  |
| < 60% of Base:     | False        |  |
| Interest Rate:     | 5.2500 %     |  |
| Chase Rate:        | 4.2500 %     |  |
| Amortization Rate: | 5.2500 %     |  |
| Interest Only:     | False        |  |
| Yearly Payment:    | 323,607      |  |

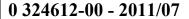
| Calculation      | on of FRVS Per        | Diem   |  |  |
|------------------|-----------------------|--------|--|--|
|                  | Total Amount Per Dien |        |  |  |
| 80% Capital(1):  | 4,001,996             | 4.6910 |  |  |
| 20% ROE(2):      | 1,000,499             | 0.4231 |  |  |
| Insurance Cost(3 | 3): <b>180,392</b>    | 2.7766 |  |  |
| Taxes Cost(3):   | 69,019                | 1.0624 |  |  |
| Home Office(3):  | 23,006                | 0.3541 |  |  |
| Replacement(3&   | (4): <b>311,805</b>   | 0.0000 |  |  |
| Total FRVS PI    | ):                    | 9.3072 |  |  |

- (1) 80% Capital (\$4,001,996) amortized at 5.2500% for 20 years Principal & Interest of \$323,607 divided by annual available days (76,650) divided by Occup. Adj. (0.9000) = \$4.6910
- (2) 20% ROE (\$1,000,499) times the ROE factor (0.029170) divided by annual available days (76,650) divided by Occup. Adj. (0.9000) = \$0.4231
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 210         | Effective PBS Limitation | 5,985,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                                   |  |
|--|---|--|----------------------------|-----------------------------------|--|
| Components   | Cost  | FRVS   | MTA*                       | Final Component                   |  |
| Operating  | 45.9795   | 45.9795  | 3.3581                     | 42.6214                           |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 91.9144<br>51.1962<br>13.6500<br>0.0000<br>0.0000 | 91.9144<br>51.1962<br>9.3072<br>0.0000<br>0.0000 | 6.7130<br>3.7391<br>0.6798 | 85.2014<br>47.4571<br>8.6274      |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 202.7401  | 198.3973   | 14.4900                    | \$18.5781<br>\$8.6851<br>211.1705 |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





Med # Active Date:

Previous Med#

Florida Agency For Health Care Administration

173.62

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **RiverWood Nursing Center**

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

| Provider Information           | Cost Report (CR)           | Patient Days            | Ratings Days                      |  |
|--------------------------------|----------------------------|-------------------------|-----------------------------------|--|
| 40 Acme Street                 | 01/01/2010-12/31/2010      | Number of Beds: 119     | Superior: 0                       |  |
| Jacksonville FL 32211          | Days In CR 365             | Maximum: 43,435         | Standard: 184                     |  |
| County: Duval[16]              | First Used: <b>2011/07</b> | Max Annualized: 43,435  | Conditional: 0                    |  |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient: 36,404   | Total: 184                        |  |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>2,956</b>  | Inflation                         |  |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: <b>30,927</b> | FY Index: <b>1.22078676</b>       |  |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 84.95495%               | Semester Index: <b>1.26086800</b> |  |

Weighted Low Occ Adjustment Factor:

Class at 1/94: North Large [2] Medicaid Utilization 83.81259% Operating Ex > 18 months [1] Occupancy: 79.31440% Open Date: 8/13/1970 Statewide Low Occupancy Threshold: Acquired Date: 8/13/1996 Medicaid Low Occupancy Threshold: 41.94060% 4/1/1997 105.67135% **Entered Medicaid** Low Occupancy Adjustment Factor:

83.81259% Cost: 1.03283230
79.31440% Target: 1.01620550
41.94060% DC FY Index: 1.17400000
105.67135% DC Sem Index: 1.19750000

DC Inflation:

PS Target: 1.02315072

1.02001704

| Total Cost   Audit Adjustments   954,291   2,436,655   943,648   453,699   0   4,78  |      |   |                  |                     |                    | 151      | aiget. | 1.02315072 |
|--|------|---|------------------|---------------------|--------------------|----------|--------|------------|
| Total Cost   Audit Adjustments   954,291   2,436,655   943,648   453,699   0   4,78  |      |   | R                | ate Calculations    |                    |          |        |            |
| 1a   | Item | Description                               | Operating        | Direct              | InDirect           | Property | ROE    | Totals     |
| Cost Per Diem   30.8562   78.7873   30.5121   14.6700   154  | 1    | Total Cost                                | 954,291          | 2,436,655           | 943,648            | 453,699  | 0      | 4,788,293  |
| 3   Cost Per Diem Inflated   31.8693   80.3644   31.5139   |      | Audit Adjustments                         |                  |                     |                    |          |        |            |
| Low Occupancy Adjustment   State   S |      | Cost Per Diem                             | 30.8562          | 78.7873             | 30.5121            | 14.6700  |        | 154.8256   |
| Solution    3    | Cost Per Diem Inflated                    | 31.8693          | 80.3644             | 31.5139            |          |        |            |
| Sa   | 4    | Low Occupancy Adjustment                  |                  |                     |                    |          |        |            |
| State   Interim Adjusted Per Diem   State    | 5    | Occupancy Adjusted/Inflated Per Diem      | 31.8693          | 80.3644             | 31.5139            | 14.6700  |        | 158.4176   |
| 6 Prior Semester: Provider Target Base 7 Provider Target Rate 8 Interim Adjustment 1 Interim Adjusted Provider Target Rate 8 Cost Based Class Ceilings 9 Prior Semester: Class Ceiling Target Base 45.2463 10 Target Rate Class Ceiling 45.9795 10a New Provider Target Limitation 10b Base for line 10a 11 Lesser of 5,7,8,10, 10a 31.8693 80.3644 31.5139 13.6500 157 12/13 Medicaid Adjustment Rate 14 Prospective Per Diem 11 31.8693 83.5247 32.7532 13.6500 161  |      | Interim Adjustment                        |                  |                     |                    |          |        |            |
| 7         Provider Target Rate         37.0000         45.2972           7a         Interim Adjustment         45.2972           7b         Interim Adjusted Provider Target Rate         8           8         Cost Based Class Ceilings         47.7573         95.2206         58.5089         13.6500           9         Prior Semester: Class Ceiling Target Base         45.2463         53.4956         53.4956           10         Target Rate Class Ceiling         45.9795         54.3625           10a         New Provider Target Limitation         80.3644         31.5139         13.6500         157           12/13         Medicaid Adjustment Rate         3.1603         1.2393         13.6500         161           14         Prospective Per Diem 11         31.8693         83.5247         32.7532         13.6500         161  | 5b   | Interim Adjusted Per Diem                 |                  |                     |                    |          |        |            |
| 7a         Interim Adjustment         7a         Interim Adjusted Provider Target Rate           8         Cost Based Class Ceilings         47.7573         95.2206         58.5089         13.6500           9         Prior Semester: Class Ceiling Target Base         45.2463         53.4956           10         Target Rate Class Ceiling         45.9795         54.3625           10a         New Provider Target Limitation         54.3625           11         Lesser of 5,7,8,10, 10a         31.8693         80.3644         31.5139         13.6500         157           12/13         Medicaid Adjustment Rate         3.1603         1.2393         13.6500         161           14         Prospective Per Diem 11         31.8693         83.5247         32.7532         13.6500         161  |      | Prior Semester: Provider Target Base      | 36.1628          |                     | 44.2723            |          |        |            |
| 7b         Interim Adjusted Provider Target Rate         47.7573         95.2206         58.5089         13.6500           9         Prior Semester: Class Ceiling Target Base         45.2463         53.4956           10         Target Rate Class Ceiling         45.9795         54.3625           10a         New Provider Target Limitation         10b         Base for line 10a           11         Lesser of 5,7,8,10, 10a         31.8693         80.3644         31.5139         13.6500         157           12/13         Medicaid Adjustment Rate         3.1603         1.2393         12393         14         Prospective Per Diem 11         31.8693         83.5247         32.7532         13.6500         161  | -    | Provider Target Rate                      | 37.0000          |                     | 45.2972            |          |        |            |
| 8       Cost Based Class Ceilings       47.7573       95.2206       58.5089       13.6500         9       Prior Semester: Class Ceiling Target Base       45.2463       53.4956         10       Target Rate Class Ceiling       45.9795       54.3625         10a       New Provider Target Limitation       54.3625         11       Lesser of 5,7,8,10, 10a       31.8693       80.3644       31.5139       13.6500       157         12/13       Medicaid Adjustment Rate       3.1603       1.2393         14       Prospective Per Diem 11       31.8693       83.5247       32.7532       13.6500       161   |      | 3   |                  |                     |                    |          |        |            |
| 9       Prior Semester: Class Ceiling Target Base       45.2463       53.4956         10       Target Rate Class Ceiling New Provider Target Limitation       54.3625         10       Base for line 10a       31.8693       80.3644       31.5139       13.6500       157         12/13       Medicaid Adjustment Rate       3.1603       1.2393       13.6500       161         14       Prospective Per Diem 11       31.8693       83.5247       32.7532       13.6500       161   |      | Interim Adjusted Provider Target Rate     |                  |                     |                    |          |        |            |
| 10       Target Rate Class Ceiling       45.9795       54.3625         10a       New Provider Target Limitation       54.3625         10b       Base for line 10a       31.8693       80.3644       31.5139       13.6500       157         12/13       Medicaid Adjustment Rate       3.1603       1.2393         14       Prospective Per Diem 11       31.8693       83.5247       32.7532       13.6500       161  |      | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089            | 13.6500  |        |            |
| 10a       New Provider Target Limitation         10b       Base for line 10a         11       Lesser of 5,7,8,10, 10a       31.8693       80.3644       31.5139       13.6500       157         12/13       Medicaid Adjustment Rate       3.1603       1.2393         14       Prospective Per Diem 11       31.8693       83.5247       32.7532       13.6500       161  | 9    | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956            |          |        |            |
| 10b       Base for line 10a         11       Lesser of 5,7,8,10, 10a       31.8693       80.3644       31.5139       13.6500       157         12/13       Medicaid Adjustment Rate       3.1603       1.2393         14       Prospective Per Diem 11       31.8693       83.5247       32.7532       13.6500       161   |      | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625            |          |        |            |
| 11       Lesser of 5,7,8,10, 10a       31.8693       80.3644       31.5139       13.6500       157         12/13       Medicaid Adjustment Rate       3.1603       1.2393         14       Prospective Per Diem 11       31.8693       83.5247       32.7532       13.6500       161   | 10a  | New Provider Target Limitation            |                  |                     |                    |          |        |            |
| 12/13       Medicaid Adjustment Rate       3.1603       1.2393         14       Prospective Per Diem 11       31.8693       83.5247       32.7532       13.6500         161  | 10b  | Base for line 10a                         |                  |                     |                    |          |        |            |
| 14         Prospective Per Diem 11         31.8693         83.5247         32.7532         13.6500         161   | 11   | Lesser of 5,7,8,10, 10a                   | 31.8693          | 80.3644             | 31.5139            | 13.6500  |        | 157.3976   |
| 11.1.0.4.1.1.1.0.2.1.1.1.1   |      | Medicaid Adjustment Rate                  |                  | 3.1603              | 1.2393             |          |        |            |
| 1.5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002   | 14   | Prospective Per Diem 11                   |                  |                     |                    |          |        | 161.7972   |
| 15 Innaced Osaar & Castomary Charge  | 15   | Inflated Usual & Customary Charge         | Usual and Custom | nary Limitations no | t applied after 7/ | 1/2002   |        |            |

Provider has submitted Supplemental Schedule.

10/4/2007

250970





173.62

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **RiverWood Nursing Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 4/1/1997  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1996/07   |
| Indexed Asset Value   | 4,261,686 |
| FRVS Base Asset:      | 0         |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.027600  |
|                       |           |

| Mortgage Information |          |          |  |
|----------------------|----------|----------|--|
| Amount:              |          | 0.00     |  |
| Type:                | None [1] |          |  |
| < 60% of Base:       | True     |          |  |
| Interest Rate:       | 8.5000   | <b>%</b> |  |
| Chase Rate:          | 8.5000   | <b>%</b> |  |
| Amortization Rate:   | 8.5000   | <b>%</b> |  |
| Interest Only:       | True     |          |  |
| Yearly Payment:      | 287,     | 192      |  |

| Calculatio       | Calculation of FRVS Per Diem |          |  |  |  |
|------------------|------------------------------|----------|--|--|--|
|                  | Total Amount                 | Per Diem |  |  |  |
| 80% Capital(1):  | 3,409,349                    | 7.3467   |  |  |  |
| 20% ROE(2):      | 852,337                      | 0.6018   |  |  |  |
| Insurance Cost(3 | ): <b>12,607</b>             | 0.3463   |  |  |  |
| Taxes Cost(3):   | 17,752                       | 0.4876   |  |  |  |
| Home Office(3):  | 6,247                        | 0.1716   |  |  |  |
| Replacement(3&   | <b>4</b> ): <b>0</b>         | 0.0000   |  |  |  |
| Total FRVS PD    | ):                           | 8.9540   |  |  |  |

- (1) 80% Capital (\$3,409,349) amortized at 8.5000% for 20 years Interest of \$287,192 divided by annual available days (43,435) divided by Occup. Adj. (0.9000) = \$7.3467
- (2) 20% ROE (\$852,337) times the ROE factor (0.027600) divided by annual available days (43,435) divided by Occup. Adj. (0.9000) = \$0.6018
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 36,047    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 1/1/1996    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 119         | Effective PBS Limitation | 4,289,593 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |  |  |  |
|--|---|--|----------------------------|------------------------------|--|--|--|
| Components Cost FRVS MTA* Final Component                          |   |  |                            |                              |  |  |  |
| Operating  | 31.8693   | 31.8693  | 2.3276                     | 29.5417                      |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 83.5247<br>32.7532<br>13.6500<br>0.0000<br>0.0000 | 83.5247<br>32.7532<br>8.9540<br>0.0000<br>0.0000 | 6.1003<br>2.3921<br>0.6540 | 77.4244<br>30.3611<br>8.3000 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |  |                            | \$19.3040<br>\$8.6851        |  |  |  |
| Totals   | 161.7972  | 157.1012   | 11.4740                    | 173.6163                     |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





250.93

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

| Type of Ownership: Till acc I of pro | nt [1] CHO W Status basea ( | in this Cost Report: 110 | change |                            |            |
|--------------------------------------|-----------------------------|--------------------------|--------|----------------------------|------------|
| Provider Information                 | Cost Report (CR)            | Patient Days             | 3      | Ratings                    | Days       |
| 1711 6th Avenue South                | 03/01/2009-02/28/2010       | Number of Beds:          | 99     | Superior:                  | 0          |
| Lake Worth FL 33460                  | Days In CR 365              | Maximum:                 | 36,135 | Standard:                  | 184        |
| County: Palm Beach[50]               | First Used: <b>2010/07</b>  | Max Annualized:          | 36,135 | Conditional:               | 0          |
| Region: South[2] Area: 9             | Last Used: <b>2011/07</b>   | Total Patient:           | 33,535 | Total:                     | 184        |
| Control Private For profit [1]       | Unaudited [3]               | Medicare:                | 3,301  | Inflati                    | on         |
| Current Class South Small [3]        | Initial CR? False           | Medicaid:                | 26,903 | FY Index:                  | 1.19713987 |
| Class at 1/94: South Small [3]       | Medicaid Utilization        | 80.2                     | 22365% | Semester Index:            | 1.26086800 |
| Operating Ex > 18 months [1]         | Occupancy:                  | 92.                      | 80476% | Cost:                      | 1.05323365 |
| Open Date: 7/1/1977                  | Statewide Low Occupan       | cy Threshold: 79.        | 31440% | Target:                    | 1.01620550 |
| Acquired Date: <b>7/1/1977</b>       | Medicaid Low Occupand       | cy Threshold: 41.        | 94060% | DC FY Index:               | 1.16183216 |
| Entered Medicaid 1/1/1979            | Low Occupancy Adjustr       | ment Factor: 117.        | 00871% | DC FT Index. DC Sem Index: | 1.19750000 |
| Med # Active Date: 8/1/2007          | Weighted Low Occ Adju       | stment Factor: 100.      | 00000% | DC Inflation:              |            |
| Previous Med # <b>309303</b>         |                             |                          |        |                            | 1.03069965 |
|                                      |                             |                          |        | PS Target:                 | 1.02315072 |

|       |   | R                | 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             | 28.5800  |     | 236.9726  |
| 3     | Cost Per Diem Inflated                    | 54.7639          | 95.1385             | 67.5036             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 54.7639          | 95.1385             | 67.5036             | 28.5800  |     | 245.9860  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 63.3771          |                     | 73.2413             |          |     |           |
| 7     | Provider Target Rate                      | 64.8443          |                     | 74.9369             |          |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 59.2863          | 102.7706            | 78.6955             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 60.7984          |                     | 70.2905             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 61.7837          |                     | 71.4296             |          |     |           |
| 10a   | New Provider Target Limitation            | 53.3599          |                     | 67.9764             |          |     |           |
| 10b   | Base for line 10a                         | 52.1525          |                     | 66.4383             |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 53.3599          | 95.1385             | 67.5036             | 13.6500  |     | 229.6520  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 3.2349              | 2.2952              |          |     |           |
| 14    | Prospective Per Diem 11                   | 53.3599          | 98.3734             | 69.7988             | 13.6500  |     | 235.1821  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |     |           |





250.93

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Terraces of Lake Worth Rehab and Health Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 8/1/1986  |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1977/07   |
| Indexed Asset Value  | 4,695,718 |
| FRVS Base Asset:     | 1,103,813 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.030630  |
|                      |           |

| Mortgage Information |           |          |  |  |
|----------------------|-----------|----------|--|--|
| Amount:              | 2,768,698 | 8.00     |  |  |
| Type:                | Fixed [2] |          |  |  |
| < 60% of Base:       | False     |          |  |  |
| Interest Rate:       | 10.3000   | <b>%</b> |  |  |
| Chase Rate:          | 8.5000    | <b>%</b> |  |  |
| Amortization Rate:   | 10.3000   | <b>%</b> |  |  |
| Interest Only:       | False     |          |  |  |
| Yearly Payment:      | 444,0     | 119      |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |
|------------------------------|--------------------|----------|--|--|
| ,                            | Total Amount       | Per Diem |  |  |
| 80% Capital(1):              | 3,756,574          | 13.6531  |  |  |
| 20% ROE(2):                  | 939,144            | 0.8845   |  |  |
| Insurance Cost(3             | 8): 88,783         | 2.6475   |  |  |
| Taxes Cost(3):               | 61,071             | 1.8211   |  |  |
| Home Office(3):              | 11,875             | 0.3541   |  |  |
| Replacement(3&               | (4): <b>21,588</b> | 0.0000   |  |  |
| Total FRVS PD                | ):                 | 19.3603  |  |  |

- (1) 80% Capital (\$3,756,574) amortized at 10.3000% for 20 years Principal & Interest of \$444,019 divided by annual available days (36,135) divided by Occup. Adj. (0.9000) = \$13.6531
- (2) 20% ROE (\$939,144) times the ROE factor (0.030630) divided by annual available days (36,135) divided by Occup. Adj. (0.9000) = \$0.8845
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:          | 28,500    |  |
|---------------------|-------------|---------------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:                 | 49,593    |  |
| Comparison Bed      | 99          | <b>Effective PBS Limitation</b> | 2,821,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |  |  |  |
|--|---|---|----------------------------|-------------------------------|--|--|--|--|
| Components   | Cost  | FRVS  | MTA* Final Component       |                               |  |  |  |  |
| Operating  | 53.3599   | 53.3599   | 3.8972                     | 49.4627                       |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 98.3734<br>69.7988<br>13.6500<br>0.0000<br>0.0000 | 98.3734<br>69.7988<br>19.3603<br>0.0000<br>0.0000 | 7.1847<br>5.0978<br>1.4140 | 91.1887<br>64.7010<br>17.9463 |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |   |                            | \$18.9419<br>\$8.6851         |  |  |  |  |
| Totals   | 235.1821  | 240.8924  | 17.5937                    | 250.9257                      |  |  |  |  |

| *Medicaid | Trend | Adjustment: |
|-----------|-------|-------------|
|-----------|-------|-------------|



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## Florida Agency For Health Care Administration

215.70

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

| Type of Ownership. I II vate For pro- | iii [1] CIIO W Status Dascu o | on this cost report. | 110 Change 1 |                 |            |
|---------------------------------------|-------------------------------|----------------------|--------------|-----------------|------------|
| Provider Information                  | Cost Report (CR)              | Patient Da           | ays          | Ratings         | Days       |
| 490 South Old Wire Road               | 03/01/2009-02/28/2010         | Number of Beds:      | 210          | Superior:       | 0          |
| Wildwood FL 34785                     | Days In CR 365                | Maximum:             | 76,650       | Standard:       | 184        |
| County: Sumter[60]                    | First Used: <b>2011/01</b>    | Max Annualized:      | 76,650       | Conditional:    | 0          |
| Region: North [1] Area: 3             | Last Used: <b>2011/07</b>     | Total Patient:       | 72,465       | Total:          | 184        |
| Control Private For profit [1]        | Unaudited [3]                 | Medicare:            | 20,955       | Inflat          | ion        |
| Current Class North Large [2]         | Initial CR? False             | Medicaid:            | 42,733       | FY Index:       | 1.19713987 |
| Class at 1/94: North Large [2]        | Medicaid Utilization          |                      | 58.97054%    | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]          | Occupancy:                    | 9                    | 94.54012%    | Cost:           | 1.05323365 |
| Open Date: 5/1/1982                   | Statewide Low Occupan         | cy Threshold:        | 79.31440%    | Target:         | 1.01620550 |
| Acquired Date: 5/1/1982               | Medicaid Low Occupand         | cy Threshold:        | 41.94060%    | DC FY Index:    | 1.16183216 |
| Entered Medicaid 5/1/1982             | Low Occupancy Adjustr         | ment Factor: 11      | 19.19667%    | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 8/1/2007           | Weighted Low Occ Adju         | stment Factor: 10    | 00.00000%    | DC Inflation:   | 1.03069965 |
| Previous Med # <b>283142</b>          |                               |                      |              |                 |            |
|                                       |                               |                      |              | PS Target:      | 1.02315072 |

|       |   | ]                | Rate Calculations   |                     | <b>'</b>  |     |           |
|-------|---|------------------|---------------------|---------------------|-----------|-----|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property  | ROE | Totals    |
| 1     | Total Cost                                | 1,703,509        | 3,931,777           | 2,209,339           | 1,719,149 | 0   | 9,563,774 |
| 1a    | Audit Adjustments                         |                  |                     |                     |           |     |           |
| 2     | Cost Per Diem                             | 39.8640          | 92.0080             | 51.7010             | 40.2300   |     | 223.8030  |
| 3     | Cost Per Diem Inflated                    | 41.9861          | 94.8326             | 54.4532             |           |     |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |           |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 41.9861          | 94.8326             | 54.4532             | 40.2300   |     | 231.5019  |
| 5a    | Interim Adjustment                        |                  |                     |                     |           |     |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |           |     |           |
| 6     | Prior Semester: Provider Target Base      | 47.1432          |                     | 55.9620             |           |     |           |
| 7     | Provider Target Rate                      | 48.2346          |                     | 57.2576             |           |     |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |           |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |           |     |           |
| 8     | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089             | 13.6500   |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956             |           |     |           |
| 10    | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625             |           |     |           |
| 10a   | New Provider Target Limitation            | 41.9769          |                     | 54.3524             |           |     |           |
| 10b   | Base for line 10a                         | 41.0271          |                     | 53.1226             |           |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 41.9769          | 94.8326             | 54.3524             | 13.6500   |     | 204.8119  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.9570              | 0.5485              |           |     |           |
| 14    | Prospective Per Diem 11                   | 41.9769          | 95.7896             | 54.9009             | 13.6500   |     | 206.3174  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002    |     |           |





215.70

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Arbor Village Nursing Center**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1982/01   |
| Indexed Asset Value  | 8,410,933 |
| FRVS Base Asset:     | 2,419,633 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.030630  |
|                      |           |

| Mortgage Information        |          |  |  |  |
|-----------------------------|----------|--|--|--|
| Amount: <b>6,300,000.00</b> |          |  |  |  |
| Type: Fixed [2]             |          |  |  |  |
| < 60% of Base:              | False    |  |  |  |
| Interest Rate:              | 9.0000 % |  |  |  |
| Chase Rate:                 | 5.2500 % |  |  |  |
| Amortization Rate:          | 8.2500 % |  |  |  |
| Interest Only:              | False    |  |  |  |
| Yearly Payment:             | 688,000  |  |  |  |

| Calculation of FRVS Per Diem |                               |          |  |  |
|------------------------------|-------------------------------|----------|--|--|
|                              | Total Amount                  | Per Diem |  |  |
| 80% Capital(1):              | 6,728,746                     | 9.9732   |  |  |
| 20% ROE(2):                  | 1,682,187                     | 0.7469   |  |  |
| Insurance Cost(              | 3): <b>180,636</b>            | 2.4927   |  |  |
| Taxes Cost(3):               | 70,670                        | 0.9752   |  |  |
| Home Office(3)               | 25,660                        | 0.3541   |  |  |
| Replacement(38               | <b>&amp;</b> 4): <b>8,257</b> | 0.0000   |  |  |
| Total FRVS Pl                | D:                            | 14.5421  |  |  |

- (1) 80% Capital (\$6,728,746) amortized at 8.2500% for 20 years Principal & Interest of \$688,000 divided by annual available days (76,650) divided by Occup. Adj. (0.9000) = \$9.9732
- (2) 20% ROE (\$1,682,187) times the ROE factor (0.030630) divided by annual available days (76,650) 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

| Per Bed Standard Determination |           | Used Per Bed Standard:   | 28,500    |  |
|--------------------------------|-----------|--------------------------|-----------|--|
| Comparison Date:               | 10/1/1985 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 180       | Effective PBS Limitation | 5,130,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |                            |                               |  |
|--|---|---|----------------------------|-------------------------------|--|
| Components   | Cost  | FRVS  | MTA*                       | Final Component               |  |
| Operating  | 41.9769   | 41.9769   | 3.0658                     | 38.9111                       |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 95.7896<br>54.9009<br>13.6500<br>0.0000<br>0.0000 | 95.7896<br>54.9009<br>14.5421<br>0.0000<br>0.0000 | 6.9960<br>4.0097<br>1.0621 | 88.7936<br>50.8912<br>13.4800 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 206 2174  | 207 2005  | 15 1227                    | \$14.9345<br>\$8.6851         |  |
| Totals   | 206.3174  | 207.2095  | 15.1336                    | 215.6955                      |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



249.24

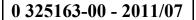
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### North Lake Rehabilitation and Health Center

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

| Provider Information           | Cost Report (CR)           | Patient Days                 |       | Ratings         | Days       |
|--------------------------------|----------------------------|------------------------------|-------|-----------------|------------|
| 750 Bayberry Drive             | 03/01/2009-02/28/2010      | Number of Beds: 85           | 5     | Superior:       | 0          |
| Lake Park FL 33403             | Days In CR 365             | Maximum: 31                  | 1,025 | Standard:       | 184        |
| County: Palm Beach[50]         | First Used: <b>2010/07</b> | Max Annualized: 31           | 1,025 | Conditional:    | 0          |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient: 27            | 7,324 | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:                    | 1,615 | Inflat          | ion        |
| Current Class South Small [3]  | Initial CR? False          | Medicaid: 23                 | 3,115 | FY Index:       | 1.19713987 |
| Class at 1/94: South Small [3] | Medicaid Utilization       | 84.595                       | 596%  | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 88.070                       | 091%  | Cost:           | 1.05323365 |
| Open Date: 1/1/1970            | Statewide Low Occupan      | cy Threshold: <b>79.31</b> 4 | 440%  | Target:         | 1.01620550 |
| Acquired Date: 1/1/1970        | Medicaid Low Occupan       | cy Threshold: 41.940         | 060%  | DC FY Index:    | 1.16183216 |
| Entered Medicaid 1/1/1970      | Low Occupancy Adjusts      | ment Factor: 111.040         | 026%  | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 9/1/2007    | Weighted Low Occ Adju      | ustment Factor: 100.000      | 000%  | DC Inflation:   |            |
| Previous Med # <b>309281</b>   |                            |                              |       |                 | 1.03069965 |
|                                |                            |                              |       | PS Target:      | 1.02315072 |

|       | 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             | 22.8800  |     | 239.6029  |
| 3     | Cost Per Diem Inflated                    | 56.2190         | 96.3303             | 73.6045             |          |     |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 56.2190         | 96.3303             | 73.6045             | 22.8800  |     | 249.0338  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |     |           |
| 6     | Prior Semester: Provider Target Base      | 65.5266         |                     | 76.5102             |          |     |           |
| 7     | Provider Target Rate                      | 67.0436         |                     | 78.2815             |          |     |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |     |           |
| 8     | Cost Based Class Ceilings                 | 59.2863         | 102.7706            | 78.6955             | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base | 60.7984         |                     | 70.2905             |          |     |           |
| 10    | Target Rate Class Ceiling                 | 61.7837         |                     | 71.4296             |          |     |           |
| 10a   | New Provider Target Limitation            | 56.8702         |                     | 69.3514             |          |     |           |
| 10b   | Base for line 10a                         | 55.5834         |                     | 67.7822             |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 56.2190         | 96.3303             | 69.3514             | 13.6500  |     | 235.5507  |
| 12/13 | Medicaid Adjustment Rate                  |                 | 3.7492              | 2.6992              |          |     |           |
| 14    | Prospective Per Diem 11                   | 56.2190         | 100.0795            | 72.0506             | 13.6500  |     | 241.9991  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |     |           |





249.24

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### North Lake Rehabilitation and Health Center

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 2/1/2000  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1971/07   |
| Indexed Asset Value    | 1,385,980 |
| FRVS Base Asset:       | 480,912   |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.030630  |
|                        |           |

| Mortgage Information      |         |          |  |  |
|---------------------------|---------|----------|--|--|
| Amount: <b>500,000.00</b> |         |          |  |  |
| Type: Fixed [2]           |         |          |  |  |
| < 60% of Base:            | False   |          |  |  |
| Interest Rate:            | 9.5000  | <b>%</b> |  |  |
| Chase Rate:               | 8.7500  | <b>%</b> |  |  |
| Amortization Rate:        | 9.5000  | <b>%</b> |  |  |
| Interest Only:            | False   |          |  |  |
| Yearly Payment:           | 124,024 |          |  |  |

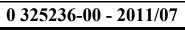
| Calculation of FRVS Per Diem |                           |          |  |  |  |
|------------------------------|---------------------------|----------|--|--|--|
|                              | Total Amount              | Per Diem |  |  |  |
| 80% Capital(1):              | 1,108,784                 | 4.4417   |  |  |  |
| 20% ROE(2):                  | 277,196                   | 0.3041   |  |  |  |
| Insurance Cost(              | (3): <b>75,582</b>        | 2.7661   |  |  |  |
| Taxes Cost(3):               | 53,612                    | 1.9621   |  |  |  |
| Home Office(3)               | ): <b>9,676</b>           | 0.3541   |  |  |  |
| Replacement(38               | <b>§</b> 4): <b>9,639</b> | 0.0000   |  |  |  |
| Total FRVS P                 | D:                        | 9.8281   |  |  |  |

- (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:   | 28,500    |  |
|--------------------------------|-----------|--------------------------|-----------|--|
| Comparison Date:               | 10/1/1985 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 85        | Effective PBS Limitation | 2,422,500 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS    |   |                            |                              |  |  |  |
|--|--|---|----------------------------|------------------------------|--|--|--|
| Components   | Cost   | FRVS MTA* Final Component                         |                            |                              |  |  |  |
| Operating  | 56.2190  | 56.2190   | 4.1060                     | 52.1130                      |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 100.0795<br>72.0506<br>13.6500<br>0.0000<br>0.0000 | 100.0795<br>72.0506<br>9.8281<br>0.0000<br>0.0000 | 7.3093<br>5.2622<br>0.7178 | 92.7702<br>66.7884<br>9.1103 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |   |                            | \$19.7682<br>\$8.6851        |  |  |  |
| Totals   | 241.9991   | 238.1772  | 17.3953                    | 249.2352                     |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





195.00

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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]

| Type of Ownership. I fivate For pro | iii [1] CHOW Status baseu ( | in this Cost Keport | . No Change | J               |            |
|-------------------------------------|-----------------------------|---------------------|-------------|-----------------|------------|
| Provider Information                | Cost Report (CR)            | Patient I           | Days        | Ratings         | Days       |
| 8495 Normandy Blvd                  | 07/01/2009-06/30/2010       | Number of Beds:     | 120         | Superior:       | 0          |
| Jacksonville FL 32221               | Days In CR 365              | Maximum:            | 43,800      | Standard:       | 184        |
| County: Duval[16]                   | First Used: <b>2011/01</b>  | Max Annualized:     | 43,800      | Conditional:    | 0          |
| Region: North [1] Area: 4           | Last Used: <b>2011/07</b>   | Total Patient:      | 42,100      | Total:          | 184        |
| Control Private For profit [1]      | Unaudited [3]               | Medicare:           | 18,157      | Inflat          | ion        |
| Current Class North Large [2]       | Initial CR? False           | Medicaid:           | 17,724      | FY Index:       | 1.20667423 |
| Class at 1/94: North Large [2]      | Medicaid Utilization        |                     | 42.09976%   | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]        | Occupancy:                  |                     | 96.11872%   | Cost:           | 1.04491168 |
| Open Date: 1/12/1990                | Statewide Low Occupan       | cy Threshold:       | 79.31440%   | Target:         | 1.01620550 |
| Acquired Date: 1/12/1990            | Medicaid Low Occupan        | cy Threshold:       | 41.94060%   | DC FY Index:    | 1.16650000 |
| Entered Medicaid 1/12/1990          | Low Occupancy Adjustr       | ment Factor: 1      | 121.18697%  | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/20/2007       | Weighted Low Occ Adju       | ustment Factor: 1   | 100.00000%  | DC Inflation:   | 1.02657523 |
| Previous Med # <b>201511</b>        |                             |                     |             |                 |            |
|                                     |                             |                     |             | PS Target:      | 1.02315072 |

|       | Rate Calculations   |           |           |          |          |         |           |  |
|-------|---|-----------|-----------|----------|----------|---------|-----------|--|
| Item  | Description   | Operating | Direct    | InDirect | Property | ROE     | Totals    |  |
| 1     | Total Cost  | 963,810   | 1,412,794 | 815,647  | 241,401  | 154,145 | 3,587,797 |  |
| 1a    | Audit Adjustments   |           |           |          |          |         |           |  |
| 2     | Cost Per Diem   | 54.3788   | 79.7108   | 46.0194  | 13.6200  | 8.6970  | 202.4260  |  |
| 3     | Cost Per Diem Inflated  | 56.8210   | 81.8291   | 48.0862  |          |         |           |  |
| 4     | Low Occupancy Adjustment  |           |           |          |          |         |           |  |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 56.8210   | 81.8291   | 48.0862  | 13.6200  | 8.6970  | 209.0533  |  |
| 5a    | Interim Adjustment  |           |           |          |          |         |           |  |
| 5b    | Interim Adjusted Per Diem   |           |           |          |          |         |           |  |
| 6     | Prior Semester: Provider Target Base  | 60.0248   |           | 45.7336  |          |         |           |  |
| 7     | Provider Target Rate  | 61.4144   |           | 46.7924  |          |         |           |  |
| 7a    | Interim Adjustment  |           |           |          |          |         |           |  |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |          |          |         |           |  |
| 8     | Cost Based Class Ceilings   | 47.7573   | 95.2206   | 58.5089  | 13.6500  |         |           |  |
| 9     | Prior Semester: Class Ceiling Target Base   | 45.2463   |           | 53.4956  |          |         |           |  |
| 10    | Target Rate Class Ceiling   | 45.9795   |           | 54.3625  |          |         |           |  |
| 10a   | New Provider Target Limitation  |           |           |          |          |         |           |  |
| 10b   | Base for line 10a   |           |           |          |          |         |           |  |
| 11    | Lesser of 5,7,8,10, 10a   | 45.9795   | 81.8291   | 46.7924  | 13.6200  | 8.6970  | 196.9180  |  |
| 12/13 | Medicaid Adjustment Rate  |           |           |          |          |         |           |  |
| 14    | Prospective Per Diem 11   | 45.9795   | 81.8291   | 46.7924  | 13.6200  | 8.6970  | 196.9180  |  |
| 15    | Inflated Usual & Customary Charge  Usual and Customary Limitations not applied after 7/1/2002 |           |           |          |          |         |           |  |





195.00

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Heartland Health Care Center - Jacksonville**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 1/12/1990 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1990/01   |
| Indexed Asset Value  | 5,848,001 |
| FRVS Base Asset:     | 3,602,760 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage Information       |             |            |  |  |  |
|----------------------------|-------------|------------|--|--|--|
| Mortgage information       |             |            |  |  |  |
| Amount: <b>3,600,000.0</b> |             |            |  |  |  |
| Type:                      | Variable [3 | 1          |  |  |  |
| < 60% of Base:             | False       |            |  |  |  |
| Interest Rate:             | 6.0150      | <b>%</b>   |  |  |  |
| Chase Rate:                | 8.5000      | <b>%</b>   |  |  |  |
| Amortization Rate:         | 6.0150      | <b>%</b>   |  |  |  |
| Interest Only:             | False       |            |  |  |  |
| Yearly Payment:            | 402,6       | <b>696</b> |  |  |  |

| Calculation of FRVS Per Diem |                   |          |  |  |  |  |
|------------------------------|-------------------|----------|--|--|--|--|
| Т                            | otal Amount       | Per Diem |  |  |  |  |
| 80% Capital(1):              | 4,678,401         | 10.2155  |  |  |  |  |
| 20% ROE(2):                  | 1,169,600         | 0.9364   |  |  |  |  |
| Insurance Cost(3)            | 3,632             | 0.0863   |  |  |  |  |
| Taxes Cost(3):               | 62,118            | 1.4755   |  |  |  |  |
| Home Office(3):              | 33,375            | 0.7928   |  |  |  |  |
| Replacement(3&4              | 4): <b>28,214</b> | 0.0000   |  |  |  |  |
| Total FRVS PD:               | •                 | 13.5065  |  |  |  |  |

- (1) 80% Capital (\$4,678,401) amortized at 6.0150% for 20 years Principal & Interest of \$402,696 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.2155
- (2) 20% ROE (\$1,169,600) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9364
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 30,023    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1989   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 3,602,760 |  |

| Components Operating Patient Care                             | Cost <b>45.9795</b>                                | FRVS<br><b>45.9795</b>                             | MTA* 3.3581                                     | Final Component 42.6214                            |  |
|---|--|--|---|--|--|
|   |  | 45.9795  | 3.3581  | 42.6214  |  |
| Patient Care  | 01 0201  |  |   |  |  |
| Direct Care Indirect Care Property ROE ROE Adjustment         | 81.8291<br>46.7924<br>13.6200<br>8.6970<br>-6.5560 | 81.8291<br>46.7924<br>13.5065<br>6.5560<br>-6.5560 | 5.9764<br>3.4175<br>0.9865<br>0.4788<br>-0.4788 | 75.8527<br>43.3749<br>12.5200<br>6.0772<br>-6.0772 |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals | 190.3620   | 188.1075   | 13.7385   | \$11.9488<br>\$8.6851<br>195.0029                  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



NAME OF THE PARTY 
## Florida Agency For Health Care Administration

190.16

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Heartland of Kendall**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership: Private For pro | oni [1] Chow Sia  | tus baseu c | on this Cost | Report: No        | Change  |                 |            |
|------------------------------------|-------------------|-------------|--------------|-------------------|---------|-----------------|------------|
| Provider Information               | Cost Report (     | CR)         |              | Patient Days      |         | Ratings         | Days       |
| 9400 SW 137th Avenue               | 07/01/2009-06/3   | 30/2010     | Number of    | Beds: 12          | 20      | Superior:       | 0          |
| Kendall FL 33186                   | Days In CR        | 365         | Maximum      | :                 | 43,800  | Standard:       | 184        |
| County: Dade[13]                   | First Used: 20    | 11/01       | Max Annu     | alized:           | 43,800  | Conditional:    | 0          |
| Region: South[2] Area: 11          | Last Used: 20     | 11/07       | Total Patie  | nt:               | 42,214  | Total:          | 184        |
| Control Private For profit [1]     | Unaudited [3]     |             | Medicare:    |                   | 22,169  | Inflati         | on         |
| Current Class South Large [4]      | Initial CR? False | e           | Medicaid:    |                   | 15,992  | FY Index:       | 1.20667423 |
| Class at 1/94: South Large [4]     | Medicaid Uti      | lization    |              | 37.8              | 8317%   | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]       | Occupancy:        |             |              | 96.3              | 7899%   | Cost:           | 1.04491168 |
| Open Date: 8/31/1989               | Statewide Lo      | w Occupan   | cy Threshol  |                   | 1440%   | Target:         | 1.01620550 |
| Acquired Date: 8/31/1989           | Medicaid Lo       | w Occupano  | cy Threshol  |                   | 4060%   | DC FY Index:    | 1.16650000 |
| Entered Medicaid 8/31/1989         | Low Occupan       | ncy Adjustr | ment Factor  |                   | 1513%   | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/20/2007      | Weighted Lo       | w Occ Adjı  | ustment Fac  | tor: <b>100.0</b> | 0000%   | DC Inflation:   | 1.02657523 |
| Previous Med # 211591              |                   |             |              |                   |         | PS Target:      | 1.02037323 |
|                                    |                   |             |              |                   |         | rs rarget:      | 1.02315072 |
|                                    |                   | Rate Cal    | lculations   |                   |         |                 |            |
| Item Description                   | Operating         | Di          | irect        | InDirect          | Propert | y ROE           | Totals     |
| 1                                  | <b>702</b> 00     | 0           | 202 - 1 -    | 660.000           | 150.5   | 152.260         | 2 01 4 402 |

|       |   | R         | ate Calculations |          | ·        |         |           |
|-------|---|-----------|------------------|----------|----------|---------|-----------|
| Item  | Description                               | Operating | Direct           | InDirect | Property | ROE     | Totals    |
| 1     | Total Cost                                | 702,890   | 1,303,545        | 663,992  | 170,795  | 173,260 | 3,014,482 |
| 1a    | Audit Adjustments                         |           |                  |          |          |         |           |
| 2     | Cost Per Diem                             | 43.9526   | 81.5123          | 41.5203  | 10.6800  | 10.8342 | 188.4994  |
| 3     | Cost Per Diem Inflated                    | 45.9266   | 83.6785          | 43.3850  |          |         |           |
| 4     | Low Occupancy Adjustment                  |           |                  |          |          |         |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 45.9266   | 83.6785          | 43.3850  | 10.6800  | 10.8342 | 194.5043  |
| 5a    | Interim Adjustment                        |           |                  |          |          |         |           |
| 5b    | Interim Adjusted Per Diem                 |           |                  |          |          |         |           |
| 6     | Prior Semester: Provider Target Base      | 57.9201   |                  | 48.4071  |          |         |           |
| 7     | Provider Target Rate                      | 59.2610   |                  | 49.5278  |          |         |           |
| 7a    | Interim Adjustment                        |           |                  |          |          |         |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |                  |          |          |         |           |
| 8     | Cost Based Class Ceilings                 | 51.5193   | 97.3713          | 64.0999  | 13.6500  |         |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378   |                  | 56.8989  |          |         |           |
| 10    | Target Rate Class Ceiling                 | 51.1535   |                  | 57.8210  |          |         |           |
| 10a   | New Provider Target Limitation            |           |                  |          |          |         |           |
| 10b   | Base for line 10a                         |           |                  |          |          |         |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 45.9266   | 83.6785          | 43.3850  | 10.6800  | 10.8342 | 194.5043  |
| 12/13 | Medicaid Adjustment Rate                  |           |                  |          |          |         |           |
| 14    | Prospective Per Diem 11                   | 45.9266   | 83.6785          | 43.3850  | 10.6800  | 10.8342 | 194.5043  |
| 15    | 11 1 10 1 11 10 11 10 11 10 10 11 10 10   |           |                  |          |          |         |           |





190.16

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| Heartland | of Kendall |
|-----------|------------|
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**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 8/31/1989 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1989/07   |
| Indexed Asset Value  | 4,925,747 |
| FRVS Base Asset:     | 3,578,520 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage Information        |              |          |  |  |  |
|-----------------------------|--------------|----------|--|--|--|
| Amount: <b>3,215,000.00</b> |              |          |  |  |  |
| Type:                       | Variable [3] | 1        |  |  |  |
| < 60% of Base:              | False        |          |  |  |  |
| Interest Rate:              | 6.7400       | <b>%</b> |  |  |  |
| Chase Rate:                 | 8.2500       | <b>%</b> |  |  |  |
| Amortization Rate:          | 6.7400       | <b>%</b> |  |  |  |
| Interest Only:              | False        |          |  |  |  |
| Yearly Payment:             | 359,2        | 274      |  |  |  |

| Calculation      | Calculation of FRVS Per Diem |          |  |  |  |  |  |
|------------------|------------------------------|----------|--|--|--|--|--|
| 7                | Total Amount                 | Per Diem |  |  |  |  |  |
| 80% Capital(1):  | 3,940,598                    | 9.1140   |  |  |  |  |  |
| 20% ROE(2):      | 985,149                      | 0.7887   |  |  |  |  |  |
| Insurance Cost(3 | 3): <b>4,192</b>             | 0.0993   |  |  |  |  |  |
| Taxes Cost(3):   | 63,297                       | 1.4994   |  |  |  |  |  |
| Home Office(3):  | 21,708                       | 0.5142   |  |  |  |  |  |
| Replacement(3&   | <i>2</i> 4): <b>785,468</b>  | 0.0000   |  |  |  |  |  |
| Total FRVS PD    | <b>)</b> :                   | 12.0156  |  |  |  |  |  |

- (1) 80% Capital (\$3,940,598) amortized at 6.7400% for 20 years Principal & Interest of \$359,274 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.1140
- (2) 20% ROE (\$985,149) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7887
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 29,821    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1989   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 3,578,520 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |   |  |  |  |  |
|--|---|--|---|--|--|--|--|
| Components Cost FRVS MTA* Final Component                          |   |  |   |  |  |  |  |
| Operating  | 45.9266   | 45.9266  | 3.3543  | 42.5723  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 83.6785<br>43.3850<br>10.6800<br>10.8342<br>-9.0741 | 83.6785<br>43.3850<br>12.0156<br>9.0741<br>-9.0741 | 6.1115<br>3.1686<br>0.8776<br>0.6627<br>-0.6627 | 77.5670<br>40.2164<br>11.1380<br>8.4114<br>-8.4114 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 195 4202  | 195 0057   | 12.5120   | \$9.9764<br>\$8.6851                               |  |  |  |
| Totals   | 185.4302  | 185.0057   | 13.5120   | 190.1552   |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



NAME OF THE PARTY 
## Florida Agency For Health Care Administration

200.25

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Heartland of Miami Lakes**

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

| Provider Information           | Cost Report (CR)           | Patient Days                    | Ratings Days               |
|--------------------------------|----------------------------|---------------------------------|----------------------------|
| 5725 NW 186th Street           | 10/01/2009-09/30/2010      | Number of Beds: 120             | Superior: 0                |
| Hialeah FL 33015               | Days In CR 365             | Maximum: <b>43,80</b>           | Standard: 184              |
| County: Dade[13]               | First Used: <b>2011/07</b> | Max Annualized: 43,80           |                            |
| Region: South[2] Area: 11      | Last Used: <b>2011/07</b>  | Total Patient: 42,58            | Total: 184                 |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>29,41</b>          | Inflation                  |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: 10,64                 | 1 FY Index: 1.21497768     |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 24.985329                       | Semester Index: 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 97.235169                       | 6 Cost: 1.03777050         |
| Open Date: 9/14/1990           | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> 9 | Target: 1.01620550         |
| Acquired Date: 9/14/1990       | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> 9 | OC FY Index: 1.17050000    |
| Entered Medicaid 9/14/1990     | Low Occupancy Adjustr      | ment Factor: 122.594589         | DC Sem Index: 1.17030000   |
| Med # Active Date: 12/20/2007  | Weighted Low Occ Adju      | ustment Factor: 100.00000       | / <sub>0</sub>             |
| Previous Med # <b>202932</b>   |                            |                                 | 1,020,0.0.                 |
|                                |                            |                                 | PS Target: 1.02315072      |

|       | Rate Calculations  |           |         |          |          |        |           |
|-------|--|-----------|---------|----------|----------|--------|-----------|
| Item  | Description  | Operating | Direct  | InDirect | Property | ROE    | Totals    |
| 1     | Total Cost   | 502,380   | 907,475 | 481,939  | 169,298  | 94,490 | 2,155,582 |
| 1a    | Audit Adjustments  |           |         |          |          |        |           |
| 2     | Cost Per Diem  | 47.2117   | 85.2810 | 45.2908  | 15.9100  | 8.8798 | 202.5733  |
| 3     | Cost Per Diem Inflated   | 48.9949   | 87.2482 | 47.0015  |          |        |           |
| 4     | Low Occupancy Adjustment   |           |         |          |          |        |           |
| 5     | Occupancy Adjusted/Inflated Per Diem   | 48.9949   | 87.2482 | 47.0015  | 15.9100  | 8.8798 | 208.0344  |
| 5a    | Interim Adjustment   |           |         |          |          |        |           |
| 5b    | Interim Adjusted Per Diem  |           |         |          |          |        |           |
| 6     | Prior Semester: Provider Target Base   | 56.4523   |         | 47.9598  |          |        |           |
| 7     | Provider Target Rate   | 57.7592   |         | 49.0701  |          |        |           |
| 7a    | Interim Adjustment   |           |         |          |          |        |           |
| 7b    | Interim Adjusted Provider Target Rate  |           |         |          |          |        |           |
| 8     | Cost Based Class Ceilings  | 51.5193   | 97.3713 | 64.0999  | 13.6500  |        |           |
| 9     | Prior Semester: Class Ceiling Target Base  | 50.3378   |         | 56.8989  |          |        |           |
| 10    | Target Rate Class Ceiling  | 51.1535   |         | 57.8210  |          |        |           |
| 10a   | New Provider Target Limitation   |           |         |          |          |        |           |
| 10b   | Base for line 10a  |           |         |          |          |        |           |
| 11    | Lesser of 5,7,8,10, 10a  | 48.9949   | 87.2482 | 47.0015  | 13.6500  | 8.8798 | 205.7744  |
| 12/13 | Medicaid Adjustment Rate   |           |         |          |          |        |           |
| 14    | Prospective Per Diem 11  | 48.9949   | 87.2482 | 47.0015  | 13.6500  | 8.8798 | 205.7744  |
| 15    | 5 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |         |          |          |        |           |





200.25

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Heartland of Miami Lakes**

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:          | 9/14/1990 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1990/07   |
| Indexed Asset Value  | 5,126,944 |
| FRVS Base Asset:     | 3,620,880 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029580  |
|                      |           |

| Mortgage Information        |           |          |  |  |  |
|-----------------------------|-----------|----------|--|--|--|
| Amount: <b>3,600,000.00</b> |           |          |  |  |  |
| Type:                       | Fixed [2] |          |  |  |  |
| < 60% of Base:              | False     |          |  |  |  |
| Interest Rate:              | 10.5000   | <b>%</b> |  |  |  |
| Chase Rate:                 | 10.0000   | <b>%</b> |  |  |  |
| Amortization Rate:          | 10.5000   | <b>%</b> |  |  |  |
| Interest Only:              | False     |          |  |  |  |
| Yearly Payment:             | 491,389   |          |  |  |  |

| Calculation of FRVS Per Diem |            |          |  |  |
|------------------------------|------------|----------|--|--|
| То                           | tal Amount | Per Diem |  |  |
| 80% Capital(1):              | 4,101,555  | 12.4655  |  |  |
| 20% ROE(2):                  | 1,025,389  | 0.7694   |  |  |
| Insurance Cost(3):           | 5,476      | 0.1286   |  |  |
| Taxes Cost(3):               | 93,004     | 2.1838   |  |  |
| Home Office(3):              | 36,479     | 0.8565   |  |  |
| Replacement(3&4)             | : 450,485  | 0.0000   |  |  |
| Total FRVS PD:               |            | 16.4038  |  |  |

- (1) 80% Capital (\$4,101,555) amortized at 10.5000% for 20 years Principal & Interest of \$491,389 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.4655
- (2) 20% ROE (\$1,025,389) times the ROE factor (0.029580) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7694
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 30,174    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1990   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 3,620,880 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |   |  |  |  |  |  |  |
|--|--|--|---|--|--|--|--|--|--|
| Components   | Cost   | FRVS   | MTA* Final Component                            |  |  |  |  |  |  |
| Operating  | 48.9949  | 48.9949  | 3.5784  | 45.4165  |  |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 87.2482<br>47.0015<br>13.6500<br>8.8798<br>-6.4372 | 87.2482<br>47.0015<br>16.4038<br>6.4372<br>-6.4372 | 6.3722<br>3.4328<br>1.1981<br>0.4701<br>-0.4701 | 80.8760<br>43.5687<br>15.2057<br>5.9671<br>-5.9671 |  |  |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 199,3372   | 199,6484   | 14.5815   | \$6.5000<br>\$8.6851<br>200.2520                   |  |  |  |  |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|



199.29

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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 pro | fit [1] CHOW Statu | is based o  | n this Co  | st Report | t: No (    | [nange] |      |              |            |
|------------------------------------|--------------------|---|------------|-----------|------------|---------|------|--------------|------------|
| Provider Information               | Cost Report (C     | R)  |            | Patient I | Days       |         |      | Ratings 1    | Days       |
| 570 Wells Road                     | 10/01/2009-09/30   | /2010   | Number     | of Beds:  | 12         | 0       |      | Superior:    | 0          |
| Orange Park FL 32073               | Days In CR         | 365   | Maximu     | m:        | 4          | 13,800  |      | Standard:    | 184        |
| County: Clay[10]                   | First Used: 201    | 1/01  | Max An     | nualized: | 4          | 13,800  |      | Conditional: | 0          |
| Region: North [1] Area: 4          | Last Used: 201     | 1/07  | Total Pa   | tient:    | 3          | 39,622  |      | Total:       | 184        |
| Control Private For profit [1]     | Unaudited [3]      |   | Medicar    | e:        | 1          | 2,280   |      | Inflati      | on         |
| Current Class North Large [2]      | Initial CR? False  |   | Medicaio   | 1:        | 1          | 7,112   | FY I | Index:       | 1.21497768 |
| Class at 1/94: North Large [2]     | Medicaid Utili     | zation  |            |           | 43.18      | 813%    | Sem  | ester Index: | 1.26086800 |
| Operating Ex > 18 months [1]       | Occupancy:         |   |            |           | 90.46      | 119%    | Cost | :            | 1.03777050 |
| Open Date: 3/22/1990               | Statewide Low      | Occupan   | cy Thresh  | old:      | 79.31      | 440%    | Targ |              | 1.01620550 |
| Acquired Date: 3/22/1990           | Medicaid Low       | Medicaid Low Occupancy Threshold: 41.94060% DC FY Index |            |           | 1.17050000 |         |      |              |            |
| Entered Medicaid 4/26/1990         | Low Occupand       | y Adjustn   | nent Facto | or: 1     | 114.05     | 393%    |      | Sem Index:   | 1.19750000 |
| Med # Active Date: 12/20/2007      | Weighted Low       | Occ Adju  | ıstment Fa | actor:    | 100.00     | 000%    |      | Inflation:   | 1.02306707 |
| Previous Med # <b>202169</b>       |                    |   |            |           |            |         |      |              |            |
|                                    |                    |   |            |           |            |         | PS 1 | Target:      | 1.02315072 |
| Rate Calculations                  |                    |   |            |           |            |         |      |              |            |
| Item Description                   | Operating          | Di  | rect       | InDire    | ect        | Propert | у    | ROE          | Totals     |
| 1 Total Cost                       | 748,280            | 1,3   | 397,667    | 791,5     | 570        | 174,8   | 385  | 113,376      | 3,225,778  |

|       | Rate Calculations   |           |           |          |          |         |           |  |
|-------|---|-----------|-----------|----------|----------|---------|-----------|--|
| Item  | Description   | Operating | Direct    | InDirect | Property | ROE     | Totals    |  |
| 1     | Total Cost  | 748,280   | 1,397,667 | 791,570  | 174,885  | 113,376 | 3,225,778 |  |
| 1a    | Audit Adjustments   |           |           |          |          |         |           |  |
| 2     | Cost Per Diem   | 43.7284   | 81.6776   | 46.2582  | 10.2200  | 6.6255  | 188.5098  |  |
| 3     | Cost Per Diem Inflated  | 45.3800   | 83.5617   | 48.0054  |          |         |           |  |
| 4     | Low Occupancy Adjustment  |           |           |          |          |         |           |  |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 45.3800   | 83.5617   | 48.0054  | 10.2200  | 6.6255  | 193.7926  |  |
| 5a    | Interim Adjustment  |           |           |          |          |         |           |  |
| 5b    | Interim Adjusted Per Diem   |           |           |          |          |         |           |  |
| 6     | Prior Semester: Provider Target Base  | 60.4362   |           | 47.0499  |          |         |           |  |
| 7     | Provider Target Rate  | 61.8353   |           | 48.1391  |          |         |           |  |
| 7a    | Interim Adjustment  |           |           |          |          |         |           |  |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |          |          |         |           |  |
| 8     | Cost Based Class Ceilings   | 47.7573   | 95.2206   | 58.5089  | 13.6500  |         |           |  |
| 9     | Prior Semester: Class Ceiling Target Base   | 45.2463   |           | 53.4956  |          |         |           |  |
| 10    | Target Rate Class Ceiling   | 45.9795   |           | 54.3625  |          |         |           |  |
| 10a   | New Provider Target Limitation  |           |           |          |          |         |           |  |
| 10b   | Base for line 10a   |           |           |          |          |         |           |  |
| 11    | Lesser of 5,7,8,10, 10a   | 45.3800   | 83.5617   | 48.0054  | 10.2200  | 6.6255  | 193.7926  |  |
| 12/13 | Medicaid Adjustment Rate  |           |           |          |          |         |           |  |
| 14    | Prospective Per Diem 11   | 45.3800   | 83.5617   | 48.0054  | 10.2200  | 6.6255  | 193.7926  |  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |          |          |         |           |  |





199.29

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Heartland of Orange Park**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 4/26/1990 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1990/01   |
| Indexed Asset Value  | 4,955,886 |
| FRVS Base Asset:     | 3,602,760 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029580  |
|                      |           |

| Mortgage Int                | formation    |  |  |  |
|-----------------------------|--------------|--|--|--|
| Amount: <b>3,600,000.00</b> |              |  |  |  |
| Type:                       | Variable [3] |  |  |  |
| < 60% of Base:              | False        |  |  |  |
| Interest Rate:              | 7.2600 %     |  |  |  |
| Chase Rate:                 | 8.2500 %     |  |  |  |
| Amortization Rate:          | 7.2600 %     |  |  |  |
| Interest Only:              | False        |  |  |  |
| Yearly Payment:             | 376,322      |  |  |  |
|                             |              |  |  |  |

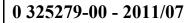
| Calculation of FRVS Per Diem |                     |          |  |  |
|------------------------------|---------------------|----------|--|--|
|                              | Total Amount        | Per Diem |  |  |
| 80% Capital(1):              | 3,964,709           | 9.5465   |  |  |
| 20% ROE(2):                  | 991,177             | 0.7438   |  |  |
| Insurance Cost(3             | 3): <b>2,715</b>    | 0.0685   |  |  |
| Taxes Cost(3):               | 76,307              | 1.9259   |  |  |
| Home Office(3)               | 29,688              | 0.7493   |  |  |
| Replacement(38               | 24): <b>201,072</b> | 0.0000   |  |  |
| Total FRVS PI                | <b>)</b> :          | 13.0340  |  |  |

- (1) 80% Capital (\$3,964,709) amortized at 7.2600% for 20 years Principal & Interest of \$376,322 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.5465
- (2) 20% ROE (\$991,177) times the ROE factor (0.029580) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7438
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 30,023    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 7/1/1989    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,602,760 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |   |  |  |  |  |  |
|--|--|--|---|--|--|--|--|--|
| Components   | Cost   | t FRVS MTA* Final Component                        |   |  |  |  |  |  |
| Operating  | 45.3800  | 45.3800  | 3.3143  | 42.0657  |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 83.5617<br>48.0054<br>10.2200<br>6.6255<br>-5.5808 | 83.5617<br>48.0054<br>13.0340<br>5.5808<br>-5.5808 | 6.1030<br>3.5061<br>0.9519<br>0.4076<br>-0.4076 | 77.4587<br>44.4993<br>12.0821<br>5.1732<br>-5.1732 |  |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 188.2118   | 189.9811   | 13.8753   | \$14.4984<br>\$8.6851<br>199.2893                  |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





199.89

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **MCHS Winter Park**

|   | of Cost Report:Prospective [3] of Ownership: Private For pro  |      | of Cost:Actual CHOW Status   |                                    |                                   | te:Prospec                              |  | 11                 |                                     |  |
|---|---|------|--|------------------------------------|-----------------------------------|---|--|--------------------|-------------------------------------|--|
| Турс  | Provider Information  |      | Cost Report (CR  |                                    | ii tiiis Co                       | Patient D                               |  |                    | Ratings 1                           | Days   |
| Wint<br>Count<br>Regio<br>Contro<br>Currer<br>Class<br>Opera<br>Open<br>Acqui | Provider Information  2075 Lochmond Drive  Winter Park FL 32792  County: Orange[48]  Region: Central[3] Area: 7  Control Private For profit [1] |      | Cost Report (CR) 11/2009-09/30/2 in CR sed: 2011 sed: 2011 dited [3] CR? False Medicaid Utiliza Occupancy: Statewide Low ( Medicaid Low ( Low Occupancy) | 2010<br>365<br>/01<br>/07<br>ation | cy Thresh                         | of Beds: m: nualized: tient: e: d: old: | 138<br>50,370<br>50,370<br>37,905<br>10,636<br>19,165<br>50.56061%<br>75.25313%<br>79.31440%<br>41.94060%<br>94.87953% | Sem<br>Cos<br>Targ | get:<br><b>FY Index:</b>            | 0<br>184<br>0<br>184<br>on<br>1.21497768<br>1.26086800<br>1.03777050<br>1.01620550<br>1.17050000 |
| Med #   |   |      | Weighted Low (   | Occ Adju                           |                                   |   | 00.00000%  | DC                 | Sem Index:<br>Inflation:<br>Target: | 1.19750000<br>1.02306707<br>1.02315072   |
| Item  | Description   |      | Operating  |                                    | rect                              | InDirec                                 | t Proper   | tv                 | ROE                                 | Totals   |
| 1<br>1a   | Total Cost Audit Adjustments  |      | 1,129,595  |                                    | 542,040                           | 792,3                                   | _  | -                  | 149,249                             | 3,903,187  |
| 2<br>3<br>4<br>5  | Cost Per Diem Cost Per Diem Inflated Low Occupancy Adjustment Occupancy Adjusted/Inflated Per I   | Diem | 58.9405<br>61.1667<br><b>61.1667</b>   | 8                                  | 5.6791<br>7.6555<br><b>7.6555</b> | 41.34<br>42.90<br><b>42.90</b>          | 67   | 100<br>100         | 7.7876<br>7.7876                    | 203.6623   |
| 5a<br>5b  | Interim Adjustment Interim Adjusted Per Diem  |      |  |                                    |                                   |   |  |                    |                                     | 207200   |
| 6<br>7<br>7a<br>7b  | Prior Semester: Provider Target Ba<br>Provider Target Rate<br>Interim Adjustment<br>Interim Adjusted Provider Target I                          |      | 61.7615<br><b>63.1913</b>  |                                    |                                   | 46.11<br><b>47.18</b>                   | 21   |                    |                                     |  |
| 8   | Cost Based Class Ceilings   |      | 49.6383  | 9                                  | 6.2960                            | 61.30                                   | 44 13.6  | <b>500</b>         |                                     |  |

87.6555

0.0553

87.7108

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

55.1439

56.0375

42.9067

0.0271

42.9338

9.9100

9.9100

7.7876

7.7876

196.8264

196.9088

Provider has submitted Supplemental Schedule.

Prospective Per Diem 11

Inflated Usual & Customary Charge

Target Rate Class Ceiling

Lesser of 5,7,8,10, 10a

Medicaid Adjustment Rate

10b | Base for line 10a

Prior Semester: Class Ceiling Target Base

New Provider Target Limitation

9

10

10a

11

12/13

14

15

47.7921

48.5666

48.5666

48.5666





199.89

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **MCHS Winter Park**

**FRVS** 

FRVS Status as of this Semester:

On Payback FRV [3]

| Began FRVS:             |           |
|-------------------------|-----------|
| Year of Phase-In/ Full: |           |
| RS to Start Calcs:      | 1977/07   |
| Indexed Asset Value     | 3,657,685 |
| FRVS Base Asset:        | 2,386,545 |
| Occup Adj Factor:       | 0.9000    |
| ROE Factor              | 0.029580  |
|                         |           |

| Mortgage Information        |           |          |  |  |
|-----------------------------|-----------|----------|--|--|
| Amount: <b>2,068,000.00</b> |           |          |  |  |
| Type:                       | Fixed [2] |          |  |  |
| < 60% of Base:              | False     |          |  |  |
| Interest Rate:              | 7.5000    | <b>%</b> |  |  |
| Chase Rate:                 | 13.0000   | <b>%</b> |  |  |
| Amortization Rate:          | 7.5000    | <b>%</b> |  |  |
| Interest Only:              | False     |          |  |  |
| Yearly Payment:             | 282,8     | 374      |  |  |

| Calculati       | on of FRVS Per      | Diem     |
|-----------------|---------------------|----------|
|                 | Total Amount        | Per Diem |
| 80% Capital(1): | 2,926,148           | 6.2399   |
| 20% ROE(2):     | 731,537             | 0.4773   |
| Insurance Cost( | 3): <b>1,226</b>    | 0.0323   |
| Taxes Cost(3):  | 50,416              | 1.3301   |
| Home Office(3)  | 30,440              | 0.8031   |
| Replacement(38  | &4): <b>850,823</b> | 0.0000   |
| Total FRVS PI   | D:                  | 8.8827   |

- (1) 80% Capital (\$2,926,148) amortized at 7.5000% for 20 years Principal & Interest of \$282,874 divided by annual available days (50,370) divided by Occup. Adj. (0.9000) = \$6.2399
- (2) 20% ROE (\$731,537) times the ROE factor (0.029580) divided by annual available days (50,370) divided by Occup. Adj. (0.9000) = \$0.4773
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| · / I               |             |                          |           |  |
|---------------------|-------------|--------------------------|-----------|--|
| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 138         | Effective PBS Limitation | 3,933,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |   |   |   |  |  |  |
|--|---|---|---|---|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component         |   |   |   |  |  |  |
| Operating  | 48.5666   | 48.5666   | 3.5471  | 45.0195   |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 87.7108<br>42.9338<br>9.9100<br>7.7876<br>-6.9396 | 87.7108<br>42.9338<br>8.8827<br>6.9396<br>-6.9396 | 6.4060<br>3.1357<br>0.7238<br>0.5688<br>-0.5068 | 81.3048<br>39.7981<br>9.1862<br>7.2188<br>-6.4328 |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 189.9692  | 188.0939  | 13.8746   | \$15.1147<br>\$8.6851<br>199.8944                 |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



188.07

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **South Jacksonville**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership: Private For prof | fit [1] CHOW Status based on | n this Cost Report: No Change[1] |
|-------------------------------------|------------------------------|----------------------------------|
|                                     |                              |                                  |

| Provider Information           | Cost Report (CR)           | Patient Days                  | Ratings Days                        |  |  |  |  |  |
|--------------------------------|----------------------------|-------------------------------|-------------------------------------|--|--|--|--|--|
| 3648 University Boulevard      | 06/01/2009-05/31/2010      | Number of Beds: 117           | Superior: 0                         |  |  |  |  |  |
| Jacksonville FL 32216          | Days In CR 365             | Maximum: 42,70                | Standard: 184                       |  |  |  |  |  |
| County: Duval[16]              | First Used: <b>2011/01</b> | Max Annualized: 42,70         |                                     |  |  |  |  |  |
| Region: North [1] Area: 4      | Last Used: <b>2011/07</b>  | Total Patient: 40,32          |                                     |  |  |  |  |  |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>16,5</b> 3       |                                     |  |  |  |  |  |
| Current Class North Large [2]  | Initial CR? False          | Medicaid: 14,19               | 1.20405510                          |  |  |  |  |  |
| Class at 1/94: North Large [2] | Medicaid Utilization       | 35.20571                      | % Semester Index: <b>1.26086800</b> |  |  |  |  |  |
| Operating Ex > 18 months [1]   | Occupancy:                 | 94.42220                      |                                     |  |  |  |  |  |
| Open Date: 11/1/1981           | Statewide Low Occupan      | cy Threshold: <b>79.31440</b> | % Target: 1.01620550                |  |  |  |  |  |
| Acquired Date: 11/1/1981       | Medicaid Low Occupand      | cy Threshold: <b>41.94060</b> | DC FY Index: 1.16533216             |  |  |  |  |  |
| Entered Medicaid 7/1/1980      | Low Occupancy Adjustr      | ment Factor: 119.04799        | DC Sem Index: 1.19750000            |  |  |  |  |  |
| Med # Active Date: 12/20/2007  | Weighted Low Occ Adju      | ustment Factor: 100.00000     | DC Inflation: 1.02760401            |  |  |  |  |  |
| Previous Med # <b>205630</b>   |                            |                               | 102.00101                           |  |  |  |  |  |
|                                |                            |                               | PS Target: 1.02315072               |  |  |  |  |  |
|                                | Rate Calculations          |                               |                                     |  |  |  |  |  |

| Rate | Cal | cul | lati | ons |
|------|-----|-----|------|-----|
|------|-----|-----|------|-----|

|          |   | 10               | ate Calculations    |                    |          |         |           |
|----------|---|------------------|---------------------|--------------------|----------|---------|-----------|
| Item     | Description                               | Operating        | Direct              | InDirect           | Property | ROE     | Totals    |
| 1        | Total Cost                                | 527,179          | 1,144,899           | 630,827            | 165,525  | 107,076 | 2,575,506 |
| 1a       | Audit Adjustments                         |                  |                     |                    |          |         |           |
| 2        | Cost Per Diem                             | 37.1357          | 80.6494             | 44.4370            | 11.6600  | 7.5427  | 181.4248  |
| 3        | Cost Per Diem Inflated                    | 38.8886          | 82.8756             | 46.5345            |          |         |           |
| 4        | Low Occupancy Adjustment                  |                  |                     |                    |          |         |           |
| 5        | Occupancy Adjusted/Inflated Per Diem      | 38.8886          | 82.8756             | 46.5345            | 11.6600  | 7.5427  | 187.5014  |
| 5a       | Interim Adjustment                        |                  |                     |                    |          |         |           |
| 5b       | Interim Adjusted Per Diem                 |                  |                     |                    |          |         |           |
| 6<br>7   | Prior Semester: Provider Target Base      | 54.0139          |                     | 44.2723            |          |         |           |
| -        | Provider Target Rate                      | 55.2644          |                     | 45.2972            |          |         |           |
| 7a<br>7b | Interim Adjustment                        |                  |                     |                    |          |         |           |
|          | Interim Adjusted Provider Target Rate     |                  |                     |                    |          |         |           |
| 8        | Cost Based Class Ceilings                 | 47.7573          | 95.2206             | 58.5089            | 13.6500  |         |           |
| 9        | Prior Semester: Class Ceiling Target Base | 45.2463          |                     | 53.4956            |          |         |           |
| 10       | Target Rate Class Ceiling                 | 45.9795          |                     | 54.3625            |          |         |           |
| 10a      | New Provider Target Limitation            |                  |                     |                    |          |         |           |
| 10b      | Base for line 10a                         |                  |                     |                    |          |         |           |
| 11       | Lesser of 5,7,8,10, 10a                   | 38.8886          | 82.8756             | 45.2972            | 11.6600  | 7.5427  | 186.2641  |
| 12/13    | Medicaid Adjustment Rate                  |                  |                     |                    |          |         |           |
| 14       | Prospective Per Diem 11                   | 38.8886          | 82.8756             | 45.2972            | 11.6600  | 7.5427  | 186.2641  |
| 15       | Inflated Usual & Customary Charge         | Usual and Custom | nary Limitations no | t applied after 7/ | 1/2002   |         |           |





188.07

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| South | Jackson | iville  |
|-------|---------|---------|
| South | Jackson | 1 1 111 |

**FRVS** 

FRVS Status as of this Semester:

On Payback FRV [3]

| Began FRVS:            |           |
|------------------------|-----------|
| Year of Phase-In/Full: |           |
| RS to Start Calcs:     | 1981/07   |
| Indexed Asset Value    | 5,081,197 |
| FRVS Base Asset:       | 2,155,424 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031880  |
|                        |           |
|                        |           |

| Mortgage Information |  |  |  |  |  |
|----------------------|--|--|--|--|--|
| 1,521,100            | 0.00   |  |  |  |  |
| Fixed [2]            |  |  |  |  |  |
| False                |  |  |  |  |  |
| 9.5000               | <b>%</b>   |  |  |  |  |
| 13.0000              | <b>%</b>   |  |  |  |  |
| 9.5000               | <b>%</b>   |  |  |  |  |
| False                |  |  |  |  |  |
| 454,6                | <b>689</b>   |  |  |  |  |
|                      | 1,521,100<br>Fixed [2]<br>False<br>9.5000<br>13.0000<br>9.5000 |  |  |  |  |

| Calculation of FRVS Per Diem |                     |          |  |  |  |  |
|------------------------------|---------------------|----------|--|--|--|--|
|                              | Total Amount        | Per Diem |  |  |  |  |
| 80% Capital(1):              | 4,064,958           | 11.8302  |  |  |  |  |
| 20% ROE(2):                  | 1,016,239           | 0.8429   |  |  |  |  |
| Insurance Cost(3             | 3, <b>368</b>       | 0.0835   |  |  |  |  |
| Taxes Cost(3):               | 68,370              | 1.6956   |  |  |  |  |
| Home Office(3):              | 32,697              | 0.8109   |  |  |  |  |
| Replacement(3&               | (4): <b>330,636</b> | 0.0000   |  |  |  |  |
| Total FRVS PI                | ):                  | 15.2631  |  |  |  |  |

- (1) 80% Capital (\$4,064,958) amortized at 9.5000% for 20 years Principal & Interest of \$454,689 divided by annual available days (42,705) divided by Occup. Adj. (0.9000) = \$11.8302
- (2) 20% ROE (\$1,016,239) times the ROE factor (0.031880) divided by annual available days (42,705) 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

| <u> </u>            |             | <u>,                                     </u> |           |  |
|---------------------|-------------|---|-----------|--|
| Per Bed Standard De | termination | Used Per Bed Standard:                        | 28,500    |  |
| Comparison Date:    | 10/1/1985   | Current RS PBS:                               | 49,593    |  |
| Comparison Bed      | 89          | Effective PBS Limitation                      | 2,536,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |   |  |  |  |  |  |
|--|--|--|---|--|--|--|--|--|
| Components   | Cost   | FRVS   | MTA* Final Component                            |  |  |  |  |  |
| Operating  | 38.8886  | 38.8886  | 2.8402  | 36.0484  |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 82.8756<br>45.2972<br>11.6600<br>7.5427<br>-6.1333 | 82.8756<br>45.2972<br>15.2631<br>6.1333<br>-6.1333 | 6.0528<br>3.3083<br>0.8516<br>0.5509<br>-0.4479 | 76.8228<br>41.9889<br>10.8084<br>6.9918<br>-5.6854 |  |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 180.1308   | 182.3245   | 13.1559   | \$12.4076<br>\$8.6851<br>188.0676                  |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



WE TO WE TO SHARE THE PARTY OF 
# Florida Agency For Health Care Administration

200.34

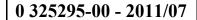
Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Heartland of Brooksville**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

|        | Type of Cost Report: Private For profit [1] CHOW Status based on this Cost Report: No Change[1] |  |   |          |              |           |               |            |              |              |            |
|--------|---|--|---|----------|--------------|-----------|---------------|------------|--------------|--------------|------------|
|        | Provider Information  | Cost Report (CR)                           |   |          | Patient Days |           |               |            | Ratings Days |              |            |
| 575 1  | Lamar Ave   | 09/01/20                                   | 009-08/31/                                      | 2010     | Number       | of Beds:  | 12            | 0          |              | Superior:    | 0          |
| Broo   | oksville FL 34601   | Days In CF                                 | _   | 365      | Maximu       | m:        | 4             | 43,800     |              | Standard:    | 184        |
| Count  | y: Hernando[27]   | First Used:                                | 2011  | /01      | Max An       | nualized: | 4             | 43,800     |              | Conditional: | 0          |
| Regio  | n: <b>North [1]</b> Area: <b>3</b>  | Last Used:                                 | 2011  | /07      | Total Pa     | tient:    | 3             | 32,948     |              | Total:       | 184        |
| Contro | ol Private For profit [1]   | Unaudite                                   | d [3]   |          | Medicar      | e:        |               | 6,463      |              | Inflati      | on         |
| Curren | nt Class North Large [2]  | Initial CR?                                | False   |          | Medicai      | d:        |               | 21,249     | FY I         | Index:       | 1.21220353 |
| Class  | at 1/94: <b>North Large [2]</b>   | Med  | icaid Utiliza                                   | ation    |              |           | 64.49         | 9253%      | Sem          | ester Index: | 1.26086800 |
| Opera  | ting Ex $> 18$ months [1]   | Occi                                       | ipancy:   |          |              |           | 75.22         | 2374%      | Cos          | t:           | 1.04014546 |
| Open   | Date: 1/1/1988  | State                                      | wide Low (                                      | Occupan  | cy Thresh    | ıold:     | <b>79.3</b> 1 | 1440%      | Targ         | pet:         | 1.01620550 |
| Acqui  | red Date: 1/1/1988  | Med  | Madiacid I are Occupancy Threshold: 41 040609/- |          |              |           |               | _          | FY Index:    | 1.16916514   |            |
| Entere | ed Medicaid 1/1/1988  | Low Occupancy Adjustment Factor: 94.84248% |   |          |              |           |               | Sem Index: | 1.19750000   |              |            |
| Med #  | # Active Date: 12/20/2007   | Wei  | ghted Low (                                     | Occ Adjı | ıstment Fa   | actor:    | 100.00        | 0000%      |              | Inflation:   | 1.02423512 |
| Previo | ous Med # 211575  |  |   |          |              |           |               |            |              |              |            |
|        |   |  |   |          |              |           |               |            | rs.          | Γarget:      | 1.02315072 |
|        |   |  |   | Rate Cal | lculations   |           |               |            |              |              |            |
| Item   | Description   | (  | perating  | Di       | rect         | InDire    | ect           | Proper     | ty           | ROE          | Totals     |
| 1      | Total Cost  |  | 960,574   | 1,7      | 709,053      | 1,022,9   | 931           | 203,7      | 778          | 155,933      | 4,052,269  |
| 1a     | Audit Adjustments   |  |   |          |              |           |               |            |              |              |            |
| 2      | Cost Per Diem   |  | 45.2056   | 8        | 0.4298       | 48.14     | 402           | 9.59       | 900          | 7.3384       | 190.7040   |
| 3      | Cost Per Diem Inflated  |  | 47.0204   | 8        | 2.3790       | 50.0      | 728           |            |              |              |            |
| 4      | Low Occupancy Adjustment  |  |   |          |              |           |               |            |              |              |            |

| Item  | Description   | Operating | Direct    | InDirect  | Property | ROE     | Totals    |  |
|-------|---|-----------|-----------|-----------|----------|---------|-----------|--|
| 1     | Total Cost  | 960,574   | 1,709,053 | 1,022,931 | 203,778  | 155,933 | 4,052,269 |  |
| 1a    | Audit Adjustments   |           |           |           |          |         |           |  |
| 2     | Cost Per Diem   | 45.2056   | 80.4298   | 48.1402   | 9.5900   | 7.3384  | 190.7040  |  |
| 3     | Cost Per Diem Inflated  | 47.0204   | 82.3790   | 50.0728   |          |         |           |  |
| 4     | Low Occupancy Adjustment  |           |           |           |          |         |           |  |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 47.0204   | 82.3790   | 50.0728   | 9.5900   | 7.3384  | 196.4006  |  |
| 5a    | Interim Adjustment  |           |           |           |          |         |           |  |
| 5b    | Interim Adjusted Per Diem   |           |           |           |          |         |           |  |
| 6     | Prior Semester: Provider Target Base  | 58.0291   |           | 44.2723   |          |         |           |  |
| 7     | Provider Target Rate  | 59.3725   |           | 45.2972   |          |         |           |  |
| 7a    | Interim Adjustment  |           |           |           |          |         |           |  |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |          |         |           |  |
| 8     | Cost Based Class Ceilings   | 47.7573   | 95.2206   | 58.5089   | 13.6500  |         |           |  |
| 9     | Prior Semester: Class Ceiling Target Base   | 45.2463   |           | 53.4956   |          |         |           |  |
| 10    | Target Rate Class Ceiling   | 45.9795   |           | 54.3625   |          |         |           |  |
| 10a   | New Provider Target Limitation  |           |           |           |          |         |           |  |
| 10b   | Base for line 10a   |           |           |           |          |         |           |  |
| 11    | Lesser of 5,7,8,10, 10a   | 45.9795   | 82.3790   | 45.2972   | 9.5900   | 7.3384  | 190.5841  |  |
| 12/13 | Medicaid Adjustment Rate  |           | 1.3431    | 0.7385    |          |         |           |  |
| 14    | Prospective Per Diem 11   | 45.9795   | 83.7221   | 46.0357   | 9.5900   | 7.3384  | 192.6657  |  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |         |           |  |





200.34

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Heartland of Brooksville

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 1/1/1988  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1988/01   |
| Indexed Asset Value    | 5,687,477 |
| FRVS Base Asset:       | 3,530,760 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.030420  |
|                        |           |

| Mortgage Information        |                         |          |  |  |
|-----------------------------|-------------------------|----------|--|--|
| Amount: <b>4,000,000.00</b> |                         |          |  |  |
| Type: Variable [3]          |                         |          |  |  |
| < 60% of Base:              | False                   |          |  |  |
| Interest Rate:              | 6.0150 %                |          |  |  |
| Chase Rate:                 | 8.5000 %                |          |  |  |
| Amortization Rate:          | 6.0150                  | <b>%</b> |  |  |
| Interest Only: False        |                         |          |  |  |
| Yearly Payment:             | Payment: <b>391,642</b> |          |  |  |

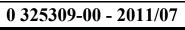
| Calculation of FRVS Per Diem |           |          |  |  |  |  |
|------------------------------|-----------|----------|--|--|--|--|
| Tota                         | al Amount | Per Diem |  |  |  |  |
| 80% Capital(1):              | 4,549,982 | 9.9351   |  |  |  |  |
| 20% ROE(2):                  | 1,137,495 | 0.8778   |  |  |  |  |
| Insurance Cost(3):           | 1,894     | 0.0575   |  |  |  |  |
| Taxes Cost(3):               | 39,904    | 1.2111   |  |  |  |  |
| Home Office(3):              | 23,495    | 0.7131   |  |  |  |  |
| Replacement(3&4):            | 155,238   | 0.0000   |  |  |  |  |
| Total FRVS PD:               |           | 12.7946  |  |  |  |  |

- (1) 80% Capital (\$4,549,982) amortized at 6.0150% for 20 years Principal & Interest of \$391,642 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.9351
- (2) 20% ROE (\$1,137,495) times the ROE factor (0.030420) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8778
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |                           |     | Used Per Bed Standard:   | 29,423    |  |
|--------------------------------|---------------------------|-----|--------------------------|-----------|--|
| Comparison                     | Comparison Date: 7/1/1987 |     | Current RS PBS:          | 49,593    |  |
| Comparison                     | Bed                       | 120 | Effective PBS Limitation | 3,530,760 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |   |  |  |  |
|--|---|--|---|--|--|--|
| Components   | Cost  | FRVS   | MTA*  | Final Component                                    |  |  |
| Operating  | 45.9795   | 45.9795  | 3.3581  | 42.6214  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 83.7221<br>46.0357<br>9.5900<br>7.3384<br>-6.5843 | 83.7221<br>46.0357<br>12.7946<br>6.5843<br>-6.5843 | 6.1147<br>3.3622<br>0.9345<br>0.4809<br>-0.4809 | 77.6074<br>42.6735<br>11.8601<br>6.1034<br>-6.1034 |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 186.0814  | 188.5319   | 13.7695   | \$16.8887<br>\$8.6851<br>200.3362                  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





193.48

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **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          | Patient Days |                 | Days       |
|--------------------------------|----------------------------|-----------------------|--------------|-----------------|------------|
| 3600 Old Boynton Beach         | 07/01/2009-06/30/2010      | Number of Beds: 12    | 20           | Superior:       | 0          |
| <b>Boynton Beach FL 33436</b>  | Days In CR 365             | Maximum:              | 43,800       | Standard:       | 184        |
| County: Palm Beach[50]         | First Used: <b>2011/01</b> | Max Annualized:       | 43,800       | Conditional:    | 0          |
| Region: South[2] Area: 9       | Last Used: <b>2011/07</b>  | Total Patient:        | 40,440       | Total:          | 184        |
| Control Private For profit [1] | Unaudited [3]              | Medicare:             | 4,789        | Inflati         | ion        |
| Current Class South Large [4]  | Initial CR? False          | Medicaid:             | 25,898       | FY Index:       | 1.20667423 |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 64.0                  | 4055%        | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 92.3                  | <b>2877%</b> | Cost:           | 1.04491168 |
| Open Date: 5/3/1991            | Statewide Low Occupan      | cy Threshold: 79.3    | 1440%        | Target:         | 1.01620550 |
| Acquired Date: 5/3/1991        | Medicaid Low Occupand      | cy Threshold: 41.9    | 4060%        | DC FY Index:    | 1.16650000 |
| Entered Medicaid 1/16/1992     | Low Occupancy Adjustr      | ment Factor: 116.4    | 0859%        | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/20/2007  | Weighted Low Occ Adju      | ustment Factor: 100.0 | 0000%        | DC Inflation:   | 1.02657523 |
| Previous Med # <b>204200</b>   |                            |                       |              |                 |            |
|                                |                            |                       |              | PS Target:      | 1.02315072 |

| Rate Calculations |   |           |           |          |          |         |           |  |
|-------------------|---|-----------|-----------|----------|----------|---------|-----------|--|
| Item              | Description   | Operating | Direct    | InDirect | Property | ROE     | Totals    |  |
| 1                 | Total Cost  | 1,408,373 | 1,990,075 | 873,421  | 310,776  | 211,530 | 4,794,175 |  |
| 1a                | Audit Adjustments   |           |           |          |          |         |           |  |
| 2                 | Cost Per Diem   | 54.3815   | 76.8428   | 33.7254  | 12.0000  | 8.1678  | 185.1175  |  |
| 3                 | Cost Per Diem Inflated  | 56.8239   | 78.8849   | 35.2401  |          |         |           |  |
| 4                 | Low Occupancy Adjustment  |           |           |          |          |         |           |  |
| 5                 | Occupancy Adjusted/Inflated Per Diem  | 56.8239   | 78.8849   | 35.2401  | 12.0000  | 8.1678  | 191.1167  |  |
| 5a                | Interim Adjustment  |           |           |          |          |         |           |  |
| 5b                | Interim Adjusted Per Diem   |           |           |          |          |         |           |  |
| 6                 | Prior Semester: Provider Target Base  | 57.2892   |           | 47.9568  |          |         |           |  |
| 7                 | Provider Target Rate  | 58.6155   |           | 49.0670  |          |         |           |  |
| 7a                | Interim Adjustment  |           |           |          |          |         |           |  |
| 7b                | Interim Adjusted Provider Target Rate   |           |           |          |          |         |           |  |
| 8                 | Cost Based Class Ceilings   | 51.5193   | 97.3713   | 64.0999  | 13.6500  |         |           |  |
| 9                 | Prior Semester: Class Ceiling Target Base   | 50.3378   |           | 56.8989  |          |         |           |  |
| 10                | Target Rate Class Ceiling   | 51.1535   |           | 57.8210  |          |         |           |  |
| 10a               | New Provider Target Limitation  |           |           |          |          |         |           |  |
| 10b               | Base for line 10a   |           |           |          |          |         |           |  |
| 11                | Lesser of 5,7,8,10, 10a   | 51.1535   | 78.8849   | 35.2401  | 12.0000  | 8.1678  | 185.4463  |  |
| 12/13             | Medicaid Adjustment Rate  |           | 1.2460    | 0.5566   |          |         |           |  |
| 14                | Prospective Per Diem 11   | 51.1535   | 80.1309   | 35.7967  | 12.0000  | 8.1678  | 187.2489  |  |
| 15                | Inflated Usual & Customary Charge  Usual and Customary Limitations not applied after 7/1/2002 |           |           |          |          |         |           |  |





193.48

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Heartland of Boynton Beach**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 1/16/1992 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1991/01   |
| Indexed Asset Value   | 4,974,535 |
| FRVS Base Asset:      | 3,642,240 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031560  |
|                       |           |

| Mortgage Information |  |  |  |  |  |
|----------------------|--|--|--|--|--|
| Amount: 0.00         |  |  |  |  |  |
| None [1]             |  |  |  |  |  |
| True                 |  |  |  |  |  |
| 8.5000               | <b>%</b>   |  |  |  |  |
| 8.5000               | <b>%</b>   |  |  |  |  |
| 8.5000               | <b>%</b>   |  |  |  |  |
| True                 |  |  |  |  |  |
| 335,                 | ,230   |  |  |  |  |
|                      | None [1]<br>True<br>8.5000<br>8.5000<br>8.5000<br>True |  |  |  |  |

| Calculation        | of FRVS Per | · Diem   |
|--------------------|-------------|----------|
| То                 | tal Amount  | Per Diem |
| 80% Capital(1):    | 3,979,628   | 8.5041   |
| 20% ROE(2):        | 994,907     | 0.7965   |
| Insurance Cost(3): | 4,242       | 0.1049   |
| Taxes Cost(3):     | 92,978      | 2.2992   |
| Home Office(3):    | 23,728      | 0.5867   |
| Replacement(3&4)   | : 157,261   | 0.0000   |
| Total FRVS PD:     |             | 12.2914  |

- (1) 80% Capital (\$3,979,628) amortized at 8.5000% for 20 years Interest of \$335,230 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.5041
- (2) 20% ROE (\$994,907) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7965
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 30,352    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1990   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120        | Effective PBS Limitation | 3,642,240 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |   |  |  |  |  |
|--|--|--|---|--|--|--|--|
| Components   | Cost   | FRVS   | MTA*  | Final Component                                    |  |  |  |
| Operating  | 51.1535  | 51.1535  | 3.7360  | 47.4175  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 80.1309<br>35.7967<br>12.0000<br>8.1678<br>-5.2683 | 80.1309<br>35.7967<br>12.2914<br>5.2683<br>-5.2683 | 5.8524<br>2.6144<br>0.8977<br>0.3848<br>-0.3848 | 74.2785<br>33.1823<br>11.3937<br>4.8835<br>-4.8835 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |  |   | \$18.5219<br>\$8.6851                              |  |  |  |
| Totals   | 181.9806   | 179.3725   | 13.1005   | 193.4790   |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



197.48

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Heartland of Ft. Mvers**

**Type of Cost Report:Prospective [3]** Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership: Private For prof | nt [1] CHOV                                   | V Status based                              | on this Co              | st Keport: | No Change 1   | L          |              |            |
|-------------------------------------|---|---|-------------------------|------------|---------------|------------|--------------|------------|
| Provider Information                | Cost Rej                                      | port (CR)                                   |                         | Patient Da | ays           |            | Ratings 1    | Days       |
| 1600 Matthew Drive                  | 10/01/2009-09/30/2010                         |   | Number                  | of Beds:   | eds: 120      |            | Superior:    | 0          |
| Ft. Myers FL 33907                  | Days In CR                                    | 365   | Maximu                  | m:         | 43,800        |            | Standard:    | 184        |
| County: Lee[36]                     | First Used:                                   | 2011/01                                     | Max An                  | nualized:  | 43,800        |            | Conditional: | 0          |
| Region: South[2] Area: 8            | Last Used:                                    | 2011/07                                     | Total Pa                | tient:     | 42,171        |            | Total:       | 184        |
| Control Private For profit [1]      | Unaudited [                                   | 3]  | Medicare: <b>18,319</b> |            | 18,319        |            | Inflati      | on         |
| Current Class South Large [4]       | Initial CR?                                   | False                                       | Medicai                 | 1:         | 16,688        | FY In      | ndex:        | 1.21497768 |
| Class at 1/94: South Large [4]      | Medicai                                       | Medicaid Utilization 39.57222%              |                         |            | 39.57222%     | Seme       | ester Index: | 1.26086800 |
| Operating Ex > 18 months [1]        | Occupancy:                                    |   |                         | 9          | 06.28082%     | Cost:      |              | 1.03777050 |
| Open Date: 10/29/1990               | Statewic                                      | de Low Occupa                               | ncy Thresh              | old: 7     | 79.31440%     | Target:    |              | 1.01620550 |
| Acquired Date: 10/29/1990           | Medicai                                       | d Low Occupar                               | ncy Thresh              | old: 4     | 11.94060%     |            |              | 1.17050000 |
| Entered Medicaid 4/25/1991          | Low Oc  | Low Occupancy Adjustment Factor: 121.39134% |                         |            | DC Sem Index: |            | 1.19750000   |            |
| Med # Active Date: 12/20/2007       | Weighted Low Occ Adjustment Factor: 100.0000% |   |                         |            | nflation:     | 1.02306707 |              |            |
| Previous Med # <b>203491</b>        |   |   |                         |            |               | _          |              |            |
|                                     |   |   |                         |            |               | PS 1       | arget:       | 1.02315072 |
|                                     |   | Rate Ca                                     | alculations             |            |               |            |              |            |
| Item Description                    | Oper  | rating [                                    | irect                   | InDirect   | Proper        | ty         | ROE          | Totals     |
| 1 Total Cost                        | 87  | 3,818 1,                                    | 495,236                 | 588,39     | 225,0         | 622        | 126,226      | 3,309,294  |

| Rate Calculations |   |           |           |          |          |         |           |
|-------------------|---|-----------|-----------|----------|----------|---------|-----------|
| Item              | Description   | Operating | Direct    | InDirect | Property | ROE     | Totals    |
| 1                 | Total Cost  | 873,818   | 1,495,236 | 588,392  | 225,622  | 126,226 | 3,309,294 |
| 1a                | Audit Adjustments   |           |           |          |          |         |           |
| 2                 | Cost Per Diem   | 52.3621   | 89.5995   | 35.2584  | 13.5200  | 7.5639  | 198.3039  |
| 3                 | Cost Per Diem Inflated  | 54.3398   | 91.6663   | 36.5901  |          |         |           |
| 4                 | Low Occupancy Adjustment  |           |           |          |          |         |           |
| 5                 | Occupancy Adjusted/Inflated Per Diem  | 54.3398   | 91.6663   | 36.5901  | 13.5200  | 7.5639  | 203.6801  |
| 5a                | Interim Adjustment  |           |           |          |          |         |           |
| 5b                | Interim Adjusted Per Diem   |           |           |          |          |         |           |
| 6                 | Prior Semester: Provider Target Base  | 59.2625   |           | 47.9568  |          |         |           |
| 7                 | Provider Target Rate  | 60.6345   |           | 49.0670  |          |         |           |
| 7a                | Interim Adjustment  |           |           |          |          |         |           |
| 7b                | Interim Adjusted Provider Target Rate   |           |           |          |          |         |           |
| 8                 | Cost Based Class Ceilings   | 51.5193   | 97.3713   | 64.0999  | 13.6500  |         |           |
| 9                 | Prior Semester: Class Ceiling Target Base   | 50.3378   |           | 56.8989  |          |         |           |
| 10                | Target Rate Class Ceiling   | 51.1535   |           | 57.8210  |          |         |           |
| 10a               | New Provider Target Limitation  |           |           |          |          |         |           |
| 10b               | Base for line 10a   |           |           |          |          |         |           |
| 11                | Lesser of 5,7,8,10, 10a   | 51.1535   | 91.6663   | 36.5901  | 13.5200  | 7.5639  | 200.4938  |
| 12/13             | Medicaid Adjustment Rate  |           |           |          |          |         |           |
| 14                | Prospective Per Diem 11   | 51.1535   | 91.6663   | 36.5901  | 13.5200  | 7.5639  | 200.4938  |
| 15                | Inflated Usual & Customary Charge  Usual and Customary Limitations not applied after 7/1/2002 |           |           |          |          |         |           |





197.48

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Heartland of Ft. Mvers**

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:          | 4/25/1991 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1990/07   |
| Indexed Asset Value  | 4,443,405 |
| FRVS Base Asset:     | 2,715,660 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.029580  |
|                      |           |

| Mortgage Information        |             |             |  |
|-----------------------------|-------------|-------------|--|
| Amount: <b>5,500,000.00</b> |             |             |  |
| Type:                       | Variable [3 | 1           |  |
| < 60% of Base:              | False       |             |  |
| Interest Rate:              | 6.0150      | <b>%</b>    |  |
| Chase Rate:                 | 8.5000      | <b>%</b>    |  |
| Amortization Rate:          | 6.0150      | <b>%</b>    |  |
| Interest Only:              | False       |             |  |
| Yearly Payment:             | 305,9       | <b>)</b> 75 |  |

| Calculation of FRVS Per Diem |             |          |  |  |
|------------------------------|-------------|----------|--|--|
| Т                            | otal Amount | Per Diem |  |  |
| 80% Capital(1):              | 3,554,724   | 7.7619   |  |  |
| 20% ROE(2):                  | 888,681     | 0.6668   |  |  |
| Insurance Cost(3)            | 3,762       | 0.0892   |  |  |
| Taxes Cost(3):               | 91,423      | 2.1679   |  |  |
| Home Office(3):              | 31,821      | 0.7546   |  |  |
| Replacement(3&4              | 4): 365,625 | 0.0000   |  |  |
| Total FRVS PD:               | •           | 11.4404  |  |  |

- (1) 80% Capital (\$3,554,724) amortized at 6.0150% for 20 years Principal & Interest of \$305,975 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.7619
- (2) 20% ROE (\$888,681) times the ROE factor (0.029580) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6668
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Ì | Per Bed Standard Det | ermination | Used Per Bed Standard:   | 30,174    |  |
|---|----------------------|------------|--------------------------|-----------|--|
|   | Comparison Date:     | 1/1/1990   | Current RS PBS:          | 49,593    |  |
|   | Comparison Bed       | 90         | Effective PBS Limitation | 2,715,660 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |   |  |  |
|--|--|--|---|--|--|
| Components   | Cost   | FRVS   | MTA*  | Final Component                                    |  |
| Operating  | 51.1535  | 51.1535  | 3.7360  | 47.4175  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 91.6663<br>36.5901<br>13.5200<br>7.5639<br>-5.5772 | 91.6663<br>36.5901<br>11.4404<br>5.5772<br>-5.5772 | 6.6949<br>2.6724<br>0.8356<br>0.4073<br>-0.4073 | 84.9714<br>33.9177<br>10.6048<br>5.1699<br>-5.1699 |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 194.9166   | 190.8503   | 13.9389   | \$11.8833<br>\$8.6851<br>197.4798                  |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|





190.54

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Heartland of Lauderhill**

|        | of Cost Report:Prospective [3]     |         | of Cost:Actual   |            |            | te:Prospe |         |          |      |              |            |
|--------|------------------------------------|---------|------------------|------------|------------|-----------|---------|----------|------|--------------|------------|
| Type o | of Ownership: Private For pro      |         | CHOW Status      |            | n this Co  |           |         | nange[1] |      |              |            |
|        | Provider Information               |         | Cost Report (CR  |            |            | Patient I |         |          |      | Ratings 1    |            |
| 2599   | NW 55th Avenue                     | 08/0    | 01/2009-07/31/   | 2010       | Number     | of Beds:  | 109     |          |      | Superior:    | 0          |
| Lau    | derhill FL 33313                   | Days I  |                  | 365        | Maximu     | m:        |         | 9,785    |      | Standard:    | 184        |
| Count  | y: Broward[6]                      | First U |                  |            | Max An     | nualized: |         | 9,785    |      | Conditional: | 0          |
|        | n: <b>South[2]</b> Area: <b>10</b> | Last U  |                  | <b>/07</b> | Total Pa   |           |         | 3,465    |      | Total:       | 184        |
|        | ol Private For profit [1]          |         | idited [3]       |            | Medicar    |           |         | 1,442    |      | Inflati      | on         |
|        | nt Class South Large [4]           | Initial |                  |            | Medicaio   | 1:        |         |          | FY I | Index:       | 1.20943572 |
|        | at 1/94: <b>South Large [4]</b>    |         | Medicaid Utiliza | ation      |            |           | 72.109  |          | Sem  | ester Index: | 1.26086800 |
|        | ting Ex > 18 months [1]            |         | Occupancy:       |            |            |           | 96.682  |          | Cost | t:           | 1.04252585 |
| Open   |                                    |         | Statewide Low (  | -          | •          |           | 79.314  |          | Targ | get:         | 1.01620550 |
|        | red Date: 4/13/1989                |         | Medicaid Low C   |            | -          |           | 41.940  |          | DC   | FY Index:    | 1.16783181 |
|        | ed Medicaid 12/27/1989             |         | Low Occupancy    |            |            |           | 21.897  |          | DC   | Sem Index:   | 1.19750000 |
|        | # Active Date: 12/20/2007          |         | Weighted Low (   | ec Adju    | istment Fa | actor:    | 100.000 | 100%     | DC   | Inflation:   | 1.02540451 |
| Pievio | ous Med # 201570                   |         |                  |            |            |           |         |          | PS 7 | Γarget:      | 1.02315072 |
|        |                                    |         |                  | Rate Cal   | lculations |           |         |          |      |              |            |
| Item   | Description                        |         | Operating        | Di         | irect      | InDire    | ct      | Property | Į.   | ROE          | Totals     |
| 1      | Total Cost                         |         | 1,286,076        | 2,0        | 050,802    | 968,0     | 001     | 348,6    | 54   | 205,824      | 4,859,357  |
| 1a     | Audit Adjustments                  |         | , ,              | ,          | ,          |           |         |          |      | ,            | , ,        |
| 2      | Cost Per Diem                      |         | 46.3668          | 7          | 3.9374     | 34.89     | 93      | 12.57    | 00   | 7.4206       | 175.1940   |
| 3      | Cost Per Diem Inflated             |         | 48.3386          | 7          | 5.8157     | 36.38     | 334     |          |      |              |            |
| 4      | Low Occupancy Adjustment           |         |                  |            |            |           |         |          |      |              |            |
| 5      | Occupancy Adjusted/Inflated Per I  | Diem    | 48.3386          | 7          | 5.8157     | 36.38     | 34      | 12.57    | 00   | 7.4206       | 180.5283   |
| 5a     | Interim Adjustment                 |         |                  |            |            |           |         |          |      |              |            |
| 5b     | Interim Adjusted Per Diem          |         |                  |            |            |           |         |          |      |              |            |
| 6      | Prior Semester: Provider Target Ba | ase     | 60.0122          |            |            | 47.95     |         |          |      |              |            |
| 7      | Provider Target Rate               |         | 61.4015          |            |            | 49.06     | 570     |          |      |              |            |
| 7a     | Interim Adjustment                 |         |                  |            |            |           |         |          |      |              |            |
| 7b     | Interim Adjusted Provider Target I | Rate    |                  |            |            |           |         |          |      |              |            |
| 8      | Cost Based Class Ceilings          |         | 51.5193          | 9          | 7.3713     | 64.09     | 99      | 13.65    | 00   |              |            |

75.8157

1.8858

77.7015

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

56.8989

57.8210

36.3834

0.9050

37.2884

12.5700

12.5700

7.4206

7.4206

180.5283

183.3191

Provider has submitted Supplemental Schedule.

Inflated Usual & Customary Charge

Prior Semester: Class Ceiling Target Base

New Provider Target Limitation

Target Rate Class Ceiling

Lesser of 5,7,8,10, 10a

Medicaid Adjustment Rate

Prospective Per Diem 11

10b | Base for line 10a

9

10

10a

11

12/13

14

15

50.3378

51.1535

48.3386

48.3386





190.54

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **Heartland of Lauderhill**

**FRVS** 

FRVS Status as of this Semester:

CDAG

| Began FRVS: 1           | 2/27/1989 |
|-------------------------|-----------|
| Year of Phase-In/ Full: |           |
| RS to Start Calcs:      | 1989/01   |
| Indexed Asset Value     | 4,612,147 |
| FRVS Base Asset:        | 2,519,910 |
| Occup Adj Factor:       | 0.9000    |
| ROE Factor              | 0.031040  |
|                         |           |

| Mortgage Information        |              |          |  |
|-----------------------------|--------------|----------|--|
| Amount: <b>4,050,000.00</b> |              |          |  |
| Type:                       | Variable [3] |          |  |
| < 60% of Base:              | False        |          |  |
| Interest Rate:              | 6.0150       | <b>%</b> |  |
| Chase Rate:                 | 8.5000       | <b>%</b> |  |
| Amortization Rate:          | 6.0150       | <b>%</b> |  |
| Interest Only:              | False        |          |  |
| Yearly Payment: 317,59      |              |          |  |

| Calculation of FRVS Per Diem |                     |          |  |  |
|------------------------------|---------------------|----------|--|--|
|                              | Total Amount        | Per Diem |  |  |
| 80% Capital(1):              | 3,689,718           | 8.8698   |  |  |
| 20% ROE(2):                  | 922,429             | 0.7996   |  |  |
| Insurance Cost(              | <b>3,305</b>        | 0.0859   |  |  |
| Taxes Cost(3):               | 95,063              | 2.4714   |  |  |
| Home Office(3)               | 22,359              | 0.5813   |  |  |
| Replacement(38               | £4): <b>237,532</b> | 0.0000   |  |  |
| Total FRVS PI                | D:                  | 12.8080  |  |  |

- (1) 80% Capital (\$3,689,718) amortized at 6.0150% for 20 years Principal & Interest of \$317,595 divided by annual available days (39,785) divided by Occup. Adj. (0.9000) = \$8.8698
- (2) 20% ROE (\$922,429) times the ROE factor (0.031040) divided by annual available days (39,785) divided by Occup. Adj. (0.9000) = \$0.7996
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 29,646    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 7/1/1988    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 85          | Effective PBS Limitation | 2,519,910 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |   |  |  |  |
|--|--|--|---|--|--|--|
| Components   | Cost   | FRVS   | MTA*  | Final Component                                    |  |  |
| Operating  | 48.3386  | 48.3386  | 3.5304  | 44.8082  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 77.7015<br>37.2884<br>12.5700<br>7.4206<br>-5.0347 | 77.7015<br>37.2884<br>12.8080<br>5.0347<br>-5.0347 | 5.6750<br>2.7234<br>0.9354<br>0.3677<br>-0.3677 | 72.0265<br>34.5650<br>11.8726<br>4.6670<br>-4.6670 |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 178.2844   | 176.1365   | 12.8642   | \$18.5837<br>\$8.6851<br>190.5411                  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





200.24

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **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  | Provider Information Cost Report (CR)   |   | Ratings Days  |                                  |
|---|---|---|---|----------------------------------|
| 11375 Prosperity Farms Road<br>Palm Beach FL 33410  | 10/01/2009-09/30/2010<br>Days In CR 365   | Number of Beds: 120 Maximum: 43,800             | Superior: 0 Standard: 184   |                                  |
| County: Palm Beach[50] Region: South[2] Area: 9   | First Used: 2011/07 Last Used: 2011/07  | Max Annualized: 43,800 Total Patient: 39,471    | Conditional: 0 Total: 184   |                                  |
| Control Private For profit [1]  | Unaudited [3]   | Medicare: 11,741                                | Inflation   |                                  |
| Current Class   South Large [4]   Class at 1/94:   South Large [4]   Operating Ex   > 18 months [1]   Open Date:   9/9/1991   Acquired Date:   9/9/1991   Entered Medicaid   7/7/1992   Med # Active Date:   12/20/2007   Previous Med # 205061 | Initial CR? False  Medicaid Utilization Occupancy: Statewide Low Occupan Medicaid Low Occupan Low Occupancy Adjustr Weighted Low Occ Adju | cy Threshold: 41.94060% ment Factor: 113.61927% | FY Index:       1.2149776         Semester Index:       1.2608686         Cost:       1.0377705         Target:       1.0162055         DC FY Index:       1.1705006         DC Sem Index:       1.1975006         DC Inflation:       1.0230676         PS Target:       1.0231506 | 00<br>50<br>50<br>50<br>00<br>00 |

|       | Rate Calculations   |           |           |          |          |         |           |
|-------|---|-----------|-----------|----------|----------|---------|-----------|
| Item  | Description   | Operating | Direct    | InDirect | Property | ROE     | Totals    |
| 1     | Total Cost  | 973,372   | 1,664,279 | 817,678  | 228,884  | 153,203 | 3,837,416 |
| 1a    | Audit Adjustments   |           |           |          |          |         |           |
| 2     | Cost Per Diem   | 48.7784   | 83.4016   | 40.9761  | 11.4700  | 7.6774  | 192.3035  |
| 3     | Cost Per Diem Inflated  | 50.6208   | 85.3254   | 42.5238  |          |         |           |
| 4     | Low Occupancy Adjustment  |           |           |          |          |         |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 50.6208   | 85.3254   | 42.5238  | 11.4700  | 7.6774  | 197.6174  |
| 5a    | Interim Adjustment  |           |           |          |          |         |           |
| 5b    | Interim Adjusted Per Diem   |           |           |          |          |         |           |
| 6     | Prior Semester: Provider Target Base  | 61.3200   |           | 47.9568  |          |         |           |
| 7     | Provider Target Rate  | 62.7396   |           | 49.0670  |          |         |           |
| 7a    | Interim Adjustment  |           |           |          |          |         |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |          |          |         |           |
| 8     | Cost Based Class Ceilings   | 51.5193   | 97.3713   | 64.0999  | 13.6500  |         |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 50.3378   |           | 56.8989  |          |         |           |
| 10    | Target Rate Class Ceiling   | 51.1535   |           | 57.8210  |          |         |           |
| 10a   | New Provider Target Limitation  |           |           |          |          |         |           |
| 10b   | Base for line 10a   |           |           |          |          |         |           |
| 11    | Lesser of 5,7,8,10, 10a   | 50.6208   | 85.3254   | 42.5238  | 11.4700  | 7.6774  | 197.6174  |
| 12/13 | Medicaid Adjustment Rate  |           | 0.0534    | 0.0266   |          |         |           |
| 14    | Prospective Per Diem 11   | 50.6208   | 85.3788   | 42.5504  | 11.4700  | 7.6774  | 197.6974  |
| 15    | Inflated Usual & Customary Charge  Usual and Customary Limitations not applied after 7/1/2002 |           |           |          |          |         |           |





200.24

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Heartland of Prosperity Oaks**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 7/7/1992  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1991/07   |
| Indexed Asset Value    | 4,777,420 |
| FRVS Base Asset:       | 3,663,600 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.029580  |
|                        |           |

| Mortgage Information        |              |          |  |  |
|-----------------------------|--------------|----------|--|--|
| Amount: <b>5,000,000.00</b> |              |          |  |  |
| Type:                       | Variable [3] |          |  |  |
| < 60% of Base:              | False        |          |  |  |
| Interest Rate:              | 6.0150       | <b>%</b> |  |  |
| Chase Rate:                 | 8.5000       | <b>%</b> |  |  |
| Amortization Rate:          | 6.0150       | <b>%</b> |  |  |
| Interest Only:              | False        |          |  |  |
| Yearly Payment:             | 328,9        | 76       |  |  |

| Calculation of FRVS Per Diem |                     |          |  |  |
|------------------------------|---------------------|----------|--|--|
| ·                            | Total Amount        | Per Diem |  |  |
| 80% Capital(1):              | 3,821,936           | 8.3454   |  |  |
| 20% ROE(2):                  | 955,484             | 0.7170   |  |  |
| Insurance Cost(3             | <b>3,708</b>        | 0.0939   |  |  |
| Taxes Cost(3):               | 91,344              | 2.3142   |  |  |
| Home Office(3):              | 27,891              | 0.7066   |  |  |
| Replacement(3&               | (4): <b>133,559</b> | 0.0000   |  |  |
| Total FRVS PD                | ) <u>:</u>          | 12.1771  |  |  |

- (1) 80% Capital (\$3,821,936) amortized at 6.0150% for 20 years Principal & Interest of \$328,976 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.3454
- (2) 20% ROE (\$955,484) times the ROE factor (0.029580) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7170
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 30,530    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1991    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120         | Effective PBS Limitation | 3,663,600 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |   |  |  |  |  |  |
|--|--|--|---|--|--|--|--|--|
| Components   | Cost   | FRVS   | MTA* Final Component                            |  |  |  |  |  |
| Operating  | 50.6208  | 50.6208  | 3.6971  | 46.9237  |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 85.3788<br>42.5504<br>11.4700<br>7.6774<br>-5.3995 | 85.3788<br>42.5504<br>12.1771<br>5.3995<br>-5.3995 | 6.2357<br>3.1077<br>0.8894<br>0.3944<br>-0.3944 | 79.1431<br>39.4427<br>11.2877<br>5.0051<br>-5.0051 |  |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 192,2979   | 190,7271   | 13.9299   | \$14.7604<br>\$8.6851<br>200.2427                  |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



201.87

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Heartland of Tamarac**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership: Private For prof | it [1] CHOW Status based of | on this Cost Report: No Change[1] |
|-------------------------------------|-----------------------------|-----------------------------------|
|                                     |                             |                                   |

| Type of Ownership. I fivate For pr | one [1] CHOW Sta     | itus bascu o                      | pe of Ownership. I fivate for profit [1] Cito w Status based o <u>n this Cost Report. No Chan</u> |                    |         |                 |            |  |
|------------------------------------|----------------------|-----------------------------------|---|--------------------|---------|-----------------|------------|--|
| Provider Information               | Cost Report          | Cost Report (CR)                  |   | Patient Days       |         | Ratings 1       | Days       |  |
| 5901 NW 79th Avenue                | 10/01/2009-09/       | 30/2010                           | Number of   | of Beds: 15        | 51      | Superior:       | 0          |  |
| Tamarac FL 33321                   | Days In CR           | 365                               | Maximur   | n:                 | 55,115  | Standard:       | 184        |  |
| County: Broward[6]                 | First Used: 20       | 011/01                            | Max Ann   | ualized:           | 55,115  | Conditional:    | 0          |  |
| Region: South[2] Area: 10          | Last Used: 20        | 011/07                            | Total Pat   | ient:              | 49,951  | Total:          | 184        |  |
| Control Private For profit [1]     | <b>Unaudited [3]</b> |                                   | Medicare  | :                  | 16,199  | Inflati         | on         |  |
| Current Class South Large [4]      | Initial CR? Fals     | se                                | Medicaid  | :                  | 24,488  | FY Index:       | 1.21497768 |  |
| Class at 1/94: South Large [4]     | Medicaid Ut          | Medicaid Utilization              |   |                    | 2404%   | Semester Index: | 1.26086800 |  |
| Operating Ex > 18 months [1]       | Occupancy:           | Occupancy: 90.63050%              |   |                    |         | Cost:           | 1.03777050 |  |
| Open Date: 5/1/1988                | Statewide Lo         | Statewide Low Occupancy Threshold |   |                    | 1440%   | Target:         | 1.01620550 |  |
| Acquired Date: <b>7/1/1988</b>     | Medicaid Lo          | w Occupano                        | cy Thresho  |                    | 4060%   | DC FY Index:    | 1.17050000 |  |
| Entered Medicaid 7/7/1988          | Low Occupa           | ncy Adjustn                       | nent Facto  |                    | 6740%   | DC Sem Index:   | 1.19750000 |  |
| Med # Active Date: 12/20/2007      | Weighted Lo          | ow Occ Adju                       | ıstment Fa  | ctor: <b>100.0</b> | 0000%   | DC Inflation:   | 1.02306707 |  |
| Previous Med # 212857              |                      |                                   |   |                    |         |                 |            |  |
|                                    |                      |                                   |   |                    |         | PS Target:      | 1.02315072 |  |
| Rate Calculations                  |                      |                                   |   |                    |         |                 |            |  |
| Item Description                   | Operating            | Di                                | rect  | InDirect           | Propert | y ROE           | Totals     |  |
| 1 7 10 1                           | 1 102 20             | 1.0                               | 207.077 1.079.100 2.47.4  |                    |         | 05 210 400      | 4 004 155  |  |

|       | Rate Calculations   |           |           |           |          |         |           |
|-------|---|-----------|-----------|-----------|----------|---------|-----------|
| Item  | Description   | Operating | Direct    | InDirect  | Property | ROE     | Totals    |
| 1     | Total Cost  | 1,193,204 | 1,985,867 | 1,078,109 | 347,485  | 219,490 | 4,824,155 |
| 1a    | Audit Adjustments   |           |           |           |          |         |           |
| 2     | Cost Per Diem   | 48.7261   | 81.0955   | 44.0260   | 14.1900  | 8.9632  | 197.0008  |
| 3     | Cost Per Diem Inflated  | 50.5665   | 82.9661   | 45.6889   |          |         |           |
| 4     | Low Occupancy Adjustment  |           |           |           |          |         |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 50.5665   | 82.9661   | 45.6889   | 14.1900  | 8.9632  | 202.3747  |
| 5a    | Interim Adjustment  |           |           |           |          |         |           |
| 5b    | Interim Adjusted Per Diem   |           |           |           |          |         |           |
| 6     | Prior Semester: Provider Target Base  | 62.6687   |           | 47.9568   |          |         |           |
| 7     | Provider Target Rate  | 64.1195   |           | 49.0670   |          |         |           |
| 7a    | Interim Adjustment  |           |           |           |          |         |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |           |           |          |         |           |
| 8     | Cost Based Class Ceilings   | 51.5193   | 97.3713   | 64.0999   | 13.6500  |         |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 50.3378   |           | 56.8989   |          |         |           |
| 10    | Target Rate Class Ceiling   | 51.1535   |           | 57.8210   |          |         |           |
| 10a   | New Provider Target Limitation  |           |           |           |          |         |           |
| 10b   | Base for line 10a   |           |           |           |          |         |           |
| 11    | Lesser of 5,7,8,10, 10a   | 50.5665   | 82.9661   | 45.6889   | 13.6500  | 8.9632  | 201.8347  |
| 12/13 | Medicaid Adjustment Rate  |           |           |           |          |         |           |
| 14    | Prospective Per Diem 11   | 50.5665   | 82.9661   | 45.6889   | 13.6500  | 8.9632  | 201.8347  |
| 15    | Inflated Usual & Customary Charge  Usual and Customary Limitations not applied after 7/1/2002 |           |           |           |          |         |           |





201.87

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Heartland of Tamarac**

**FRVS** 

FRVS Status as of this Semester:

CDIA

| Began FRVS:            | 7/7/1988  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1988/07   |
| Indexed Asset Value    | 6,464,993 |
| FRVS Base Asset:       | 2,971,723 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.029580  |
|                        |           |

| Mortgage Information |             |          |  |
|----------------------|-------------|----------|--|
| Amount:              | 1,952,000   | 0.00     |  |
| Type:                | Variable [3 | 1        |  |
| < 60% of Base:       | False       |          |  |
| Interest Rate:       | 6.1300      | <b>%</b> |  |
| Chase Rate:          | 7.7500      | <b>%</b> |  |
| Amortization Rate:   | 6.1300      | <b>%</b> |  |
| Interest Only:       | False       |          |  |
| Yearly Payment:      | 449,3       | 312      |  |

| Coloulation of EDVC Don Diam |                     |          |  |  |  |
|------------------------------|---------------------|----------|--|--|--|
| Calculation of FRVS Per Diem |                     |          |  |  |  |
|                              | Total Amount        | Per Diem |  |  |  |
| 80% Capital(1):              | 5,171,994           | 9.0581   |  |  |  |
| 20% ROE(2):                  | 1,292,999           | 0.7711   |  |  |  |
| Insurance Cost(              | 3): <b>6,989</b>    | 0.1399   |  |  |  |
| Taxes Cost(3):               | 159,695             | 3.1970   |  |  |  |
| Home Office(3)               | 35,388              | 0.7085   |  |  |  |
| Replacement(38               | k4): <b>174,393</b> | 0.0000   |  |  |  |
| Total FRVS PI                | ):                  | 13.8746  |  |  |  |

- (1) 80% Capital (\$5,171,994) amortized at 6.1300% for 20 years Principal & Interest of \$449,312 divided by annual available days (55,115) divided by Occup. Adj. (0.9000) = \$9.0581
- (2) 20% ROE (\$1,292,999) times the ROE factor (0.029580) divided by annual available days (55,115) divided by Occup. Adj. (0.9000) = \$0.7711
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |                  | ermination | Used Per Bed Standard:   | 29,423    |  |
|--------------------------------|------------------|------------|--------------------------|-----------|--|
|                                | Comparison Date: | 7/1/1987   | Current RS PBS:          | 49,593    |  |
|                                | Comparison Bed   | 101        | Effective PBS Limitation | 2,971,723 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |   |  |  |  |  |
|--|--|--|---|--|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component          |  |   |  |  |  |  |
| Operating  | 50.5665  | 50.5665  | 3.6931  | 46.8734  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 82.9661<br>45.6889<br>13.6500<br>8.9632<br>-6.2404 | 82.9661<br>45.6889<br>13.8746<br>6.2404<br>-6.2404 | 6.0595<br>3.3369<br>1.0133<br>0.4558<br>-0.4558 | 76.9066<br>42.3520<br>12.8613<br>5.7846<br>-5.7846 |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 195.5943   | 193.0961   | 14.1028   | \$14.1965<br>\$8.6851<br>201.8749                  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|





206.11

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **MCHS- Boca Raton**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type o | of Ownership: Private For pro   | fit [1] CHOW | Status based  | on this Co | st Report: No   | Change[1 | ]              |                     |
|--------|---------------------------------|--------------|---------------|------------|-----------------|----------|----------------|---------------------|
|        | Provider Information            | Cost Rep     | ort (CR)      |            | Patient Days    | 1        | Rati           | ngs Days            |
| 375 I  | N W Street                      | 06/01/2009-  | 05/31/2010    | Number     | of Beds: 1      | 180      | Superior:      |                     |
| Boca   | Raton FL 33431                  | Days In CR   | 365           | Maximu     | m:              | 65,700   | Standard:      | 184                 |
| Count  | y: Palm Beach[50]               | First Used:  | 2011/01       | Max Anr    | nualized:       | 65,700   | Condition      |                     |
| Regio  | n: South[2] Area: 9             | Last Used:   | 2011/07       | Total Pat  | tient:          | 55,983   | Total:         | 184                 |
| Contro | ol Private For profit [1]       | Unaudited [3 | 1             | Medicare   | <b>e</b> :      | 8,743    | In             | flation             |
| Curre  | nt Class South Large [4]        | Initial CR?  | alse          | Medicaio   | <b>l</b> :      | 34,586   | FY Index:      | 1.20403510          |
| Class  | at 1/94: <b>South Large [4]</b> | Medicaid     | Utilization   |            | 61.             | 77947%   | Semester Index | : <b>1.26086800</b> |
| Opera  | ting Ex $> 18$ months [1]       | Occupan      | cy:           |            | 85.             | 21004%   | Cost:          | 1.04720203          |
| Open   | Date: 9/1/1984                  | Statewid     | e Low Occupar | ncy Thresh | old: <b>79.</b> | 31440%   | Target:        | 1.01620550          |
| Acqui  | red Date: 9/1/1984              | Medicaid     | l Low Occupan | cy Thresho | old: <b>41.</b> | 94060%   | DC FY Index:   |                     |
| Entere | ed Medicaid <b>9/1/1984</b>     | Low Occ      | upancy Adjust | ment Facto |                 | 43326%   | DC Sem Index   |                     |
|        | Active Date: 12/20/2007         | Weighted     | d Low Occ Adj | ustment Fa | ector: 100.     | 00000%   | DC Inflation:  | 1.02760401          |
| Previo | ous Med # <b>309770</b>         |              |               |            |                 |          |                |                     |
|        |                                 |              |               |            |                 |          | PS Target:     | 1.02315072          |
|        |                                 |              | Rate Ca       | lculations |                 |          |                |                     |
| Item   | Description                     | Opera        | ting D        | irect      | InDirect        | Propert  | y ROE          | Totals              |
| 1      | Total Cost                      | 1,584        | ,491 2,       | 815,838    | 1,441,392       | 592,4    | 158 319,8      | 11 6,753,990        |
| 1a     | Audit Adjustments               |              |               |            |                 |          |                |                     |
| 2      |                                 | 4.5          | 0121          | 1 1155     | 41 (75)         | 15 13    | 000            | 105 2010            |

|       | Rate Calculations                         |           |           |           |          |         |           |
|-------|---|-----------|-----------|-----------|----------|---------|-----------|
| Item  | Description                               | Operating | Direct    | InDirect  | Property | ROE     | Totals    |
| 1     | Total Cost                                | 1,584,491 | 2,815,838 | 1,441,392 | 592,458  | 319,811 | 6,753,990 |
| 1a    | Audit Adjustments                         |           |           |           |          |         |           |
| 2     | Cost Per Diem                             | 45.8131   | 81.4155   | 41.6756   | 17.1300  | 9.2468  | 195.2810  |
| 3     | Cost Per Diem Inflated                    | 47.9756   | 83.6629   | 43.6428   |          |         |           |
| 4     | Low Occupancy Adjustment                  |           |           |           |          |         |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 47.9756   | 83.6629   | 43.6428   | 17.1300  | 9.2468  | 201.6581  |
| 5a    | Interim Adjustment                        |           |           |           |          |         |           |
| 5b    | Interim Adjusted Per Diem                 |           |           |           |          |         |           |
| 6     | Prior Semester: Provider Target Base      | 63.1011   |           | 47.9568   |          |         |           |
| 7     | Provider Target Rate                      | 64.5619   |           | 49.0670   |          |         |           |
| 7a    | Interim Adjustment                        |           |           |           |          |         |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |           |          |         |           |
| 8     | Cost Based Class Ceilings                 | 51.5193   | 97.3713   | 64.0999   | 13.6500  |         |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378   |           | 56.8989   |          |         |           |
| 10    | Target Rate Class Ceiling                 | 51.1535   |           | 57.8210   |          |         |           |
| 10a   | New Provider Target Limitation            |           |           |           |          |         |           |
| 10b   | Base for line 10a                         |           |           |           |          |         |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 47.9756   | 83.6629   | 43.6428   | 13.6500  | 9.2468  | 198.1781  |
| 12/13 | Medicaid Adjustment Rate                  |           | 1.1087    | 0.5784    |          |         |           |
| 14    | Prospective Per Diem 11                   | 47.9756   | 84.7716   | 44.2212   | 13.6500  | 9.2468  | 199.8652  |
| 15    | 11 1 10 4 1 1 1 1 0 7 1 1000              |           |           |           |          |         |           |





206.11

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **MCHS- Boca Raton**

**FRVS** 

FRVS Status as of this Semester:

Not on FRV [1]

| Began FRVS:            |           |
|------------------------|-----------|
| Year of Phase-In/Full: |           |
| RS to Start Calcs:     | 1984/07   |
| Indexed Asset Value    | 7,401,538 |
| FRVS Base Asset:       | 3,420,000 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031880  |
|                        |           |

| Martagas Information |             |          |  |  |
|----------------------|-------------|----------|--|--|
| Mortgage Information |             |          |  |  |
| Amount:              | 3,600,000   | 0.00     |  |  |
| Type:                | Variable [3 | l        |  |  |
| < 60% of Base:       | False       |          |  |  |
| Interest Rate:       | 7.2000      | <b>%</b> |  |  |
| Chase Rate:          | 8.0000      | <b>%</b> |  |  |
| Amortization Rate:   | 7.2000      | <b>%</b> |  |  |
| Interest Only:       | False       |          |  |  |
| Yearly Payment:      | 559,4       | 149      |  |  |
|                      |             |          |  |  |

| Calculation of FRVS Per Diem |                     |          |  |  |
|------------------------------|---------------------|----------|--|--|
|                              | Total Amount        | Per Diem |  |  |
| 80% Capital(1):              | 5,921,230           | 9.4613   |  |  |
| 20% ROE(2):                  | 1,480,308           | 0.7981   |  |  |
| Insurance Cost(              | <b>6,154</b>        | 0.1099   |  |  |
| Taxes Cost(3):               | 148,458             | 2.6518   |  |  |
| Home Office(3)               | 39,668              | 0.7086   |  |  |
| Replacement(38               | 24): <b>292,587</b> | 0.0000   |  |  |
| Total FRVS PI                | ):                  | 13.7297  |  |  |

- (1) 80% Capital (\$5,921,230) amortized at 7.2000% for 20 years Principal & Interest of \$559,449 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$9.4613
- (2) 20% ROE (\$1,480,308) times the ROE factor (0.031880) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.7981
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |                  | termination | Used Per Bed Standard:   | 28,500    |  |
|--------------------------------|------------------|-------------|--------------------------|-----------|--|
|                                | Comparison Date: | 10/1/1985   | Current RS PBS:          | 49,593    |  |
|                                | Comparison Bed   | 120         | Effective PBS Limitation | 3,420,000 |  |

|  | Comparison of Reimbursement under Cost vs. FRVS    |  |   |  |  |  |
|--|--|--|---|--|--|--|
| Components   | Components Cost FRVS MTA* Final Component          |  |   |  |  |  |
| Operating  | 47.9756  | 47.9756  | 3.5039  | 44.4717  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 84.7716<br>44.2212<br>13.6500<br>9.2468<br>-6.0098 | 84.7716<br>44.2212<br>13.7297<br>6.0098<br>-6.0098 | 6.1913<br>3.2297<br>0.9969<br>0.6753<br>-0.4389 | 78.5803<br>40.9915<br>12.6531<br>8.5715<br>-5.5709 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 102.9554   | 100 (001   | 14.1502   | \$17.7288<br>\$8.6851                              |  |  |
| Totals   | 193.8554   | 190.6981   | 14.1582   | 206.1111   |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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### Florida Agency For Health Care Administration

198.40

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **MCHS- Boynton Beach**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type o | of Ownership: Private For pro   | fit [1] CHOW | Status based  | on this Co | st Report: N   | o Change[1] |              |              |            |
|--------|---------------------------------|--------------|---------------|------------|----------------|-------------|--------------|--------------|------------|
|        | Provider Information            | Cost Rep     | ort (CR)      |            | Patient Day    | 'S          | Ratings Days |              | Days       |
| 3001   | S Congress Ave                  | 06/01/2009-  | 05/31/2010    | Number     | of Beds:       | 180         |              | Superior: 0  |            |
|        | nton Beach FL 33426             | Days In CR   | 365           | Maximu     | m:             | 65,700      |              | Standard:    | 184        |
|        | y: Palm Beach[50]               | First Used:  | 2011/01       | Max Anı    | nualized:      | 65,700      |              | Conditional: | 0          |
| Regio  | n: South[2] Area: 9             | Last Used:   | 2011/07       | Total Par  | tient:         | 57,941      |              | Total:       | 184        |
| Contro | Private For profit [1]          | Unaudited [3 | 1             | Medicard   | e:             | 18,679      |              | Inflati      | on         |
| Curre  | nt Class South Large [4]        | Initial CR?  | False         | Medicaio   | <b>l</b> :     | 30,657      | FY I         | Index:       | 1.20403510 |
| Class  | at 1/94: <b>South Large [4]</b> | Medicaio     | l Utilization |            | 52             | 2.91072%    | Sem          | ester Index: | 1.26086800 |
| Opera  | ting Ex $> 18$ months [1]       | Occupan      | cy:           |            | 88             | 3.19026%    | Cost         | t:           | 1.04720203 |
| Open   | Date: 3/1/1985                  | Statewid     | e Low Occupar | ncy Thresh | old: <b>79</b> | .31440%     | Targ         |              | 1.01620550 |
| Acqui  | red Date: 3/1/1985              | Medicaio     | l Low Occupar | cy Thresh  | old: <b>41</b> | .94060%     | _            | FY Index:    | 1.16533216 |
| Entere | ed Medicaid 3/1/1985            | Low Occ      | upancy Adjust | ment Facto |                | .19072%     |              | Sem Index:   | 1.19750000 |
| Med #  | Active Date: 12/20/2007         | Weighted     | d Low Occ Adj | ustment Fa | actor: 100     | .00000%     |              | Inflation:   | 1.02760401 |
| Previo | ous Med # 310182                |              |               |            |                |             |              |              |            |
|        |                                 |              |               |            |                |             | 13 1         | Farget:      | 1.02315072 |
|        |                                 |              | Rate Ca       | lculations |                |             |              |              |            |
| Item   | Description                     | Opera        | ting          | irect      | InDirect       | Propert     | у            | ROE          | Totals     |
| 1      | Total Cost                      | 1,398        | 3,671 2,      | 462,333    | 1,209,845      | 682,4       | 25           | 292,587      | 6,045,861  |
| 1a     | Audit Adjustments               |              |               |            |                |             |              |              |            |
| 2      | Cost Per Diem                   | 45           | 6232          | 3188       | 39 4639        | 22.26       | 500          | 9.5439       | 197 2098   |

|       |   | 1         | Cate Calculations |           |          |         |           |  |  |  |
|-------|---|-----------|-------------------|-----------|----------|---------|-----------|--|--|--|
| Item  | Description   | Operating | Direct            | InDirect  | Property | ROE     | Totals    |  |  |  |
| 1     | Total Cost  | 1,398,671 | 2,462,333         | 1,209,845 | 682,425  | 292,587 | 6,045,861 |  |  |  |
| 1a    | Audit Adjustments   |           |                   |           |          |         |           |  |  |  |
| 2     | Cost Per Diem   | 45.6232   | 80.3188           | 39.4639   | 22.2600  | 9.5439  | 197.2098  |  |  |  |
| 3     | Cost Per Diem Inflated  | 47.7767   | 82.5359           | 41.3267   |          |         |           |  |  |  |
| 4     | Low Occupancy Adjustment  |           |                   |           |          |         |           |  |  |  |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 47.7767   | 82.5359           | 41.3267   | 22.2600  | 9.5439  | 203.4432  |  |  |  |
| 5a    | Interim Adjustment  |           |                   |           |          |         |           |  |  |  |
| 5b    | Interim Adjusted Per Diem   |           |                   |           |          |         |           |  |  |  |
| 6     | Prior Semester: Provider Target Base  | 60.6897   |                   | 47.9568   |          |         |           |  |  |  |
| 7     | Provider Target Rate  | 62.0947   |                   | 49.0670   |          |         |           |  |  |  |
| 7a    | Interim Adjustment  |           |                   |           |          |         |           |  |  |  |
| 7b    | Interim Adjusted Provider Target Rate   |           |                   |           |          |         |           |  |  |  |
| 8     | Cost Based Class Ceilings   | 51.5193   | 97.3713           | 64.0999   | 13.6500  |         |           |  |  |  |
| 9     | Prior Semester: Class Ceiling Target Base   | 50.3378   |                   | 56.8989   |          |         |           |  |  |  |
| 10    | Target Rate Class Ceiling   | 51.1535   |                   | 57.8210   |          |         |           |  |  |  |
| 10a   | New Provider Target Limitation  |           |                   |           |          |         |           |  |  |  |
| 10b   | Base for line 10a   |           |                   |           |          |         |           |  |  |  |
| 11    | Lesser of 5,7,8,10, 10a   | 47.7767   | 82.5359           | 41.3267   | 13.6500  | 9.5439  | 194.8332  |  |  |  |
| 12/13 | Medicaid Adjustment Rate  |           | 0.2703            | 0.1353    |          |         |           |  |  |  |
| 14    | Prospective Per Diem 11   | 47.7767   | 82.8062           | 41.4620   | 13.6500  | 9.5439  | 195.2388  |  |  |  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |                   |           |          |         |           |  |  |  |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **MCHS- Boynton Beach**

**FRVS** 

FRVS Status as of this Semester:

On Payback FRV [3]

| Began FRVS:            |           |
|------------------------|-----------|
| Year of Phase-In/Full: |           |
| RS to Start Calcs:     | 1985/01   |
| Indexed Asset Value    | 7,859,489 |
| FRVS Base Asset:       | 3,420,000 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031880  |
|                        |           |

| Mortgage Information |              |          |  |  |  |  |
|----------------------|--------------|----------|--|--|--|--|
| Amount:              | 4,116,079.00 |          |  |  |  |  |
| Type:                | Variable [3] |          |  |  |  |  |
| < 60% of Base:       | False        |          |  |  |  |  |
| Interest Rate:       | 6.9200       | <b>%</b> |  |  |  |  |
| Chase Rate:          | 13.0000      | <b>%</b> |  |  |  |  |
| Amortization Rate:   | 6.9200       | <b>%</b> |  |  |  |  |
| Interest Only:       | False        |          |  |  |  |  |
| Yearly Payment:      | 581,3        | 354      |  |  |  |  |

| Calculation of FRVS Per Diem |                     |          |  |  |  |  |
|------------------------------|---------------------|----------|--|--|--|--|
|                              | Total Amount        | Per Diem |  |  |  |  |
| 80% Capital(1):              | 6,287,591           | 9.8318   |  |  |  |  |
| 20% ROE(2):                  | 1,571,898           | 0.8475   |  |  |  |  |
| Insurance Cost(3             | <b>5,029</b>        | 0.0868   |  |  |  |  |
| Taxes Cost(3):               | 163,737             | 2.8259   |  |  |  |  |
| Home Office(3)               | 42,549              | 0.7344   |  |  |  |  |
| Replacement(38               | (24): <b>97,840</b> | 0.0000   |  |  |  |  |
| Total FRVS PI                | <b>)</b> :          | 14.3264  |  |  |  |  |

- (1) 80% Capital (\$6,287,591) amortized at 6.9200% for 20 years Principal & Interest of \$581,354 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$9.8318
- (2) 20% ROE (\$1,571,898) times the ROE factor (0.031880) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.8475
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Ì | Per Bed Standard Det | ermination | Used Per Bed Standard:          | 28,500    | - |
|---|----------------------|------------|---------------------------------|-----------|---|
|   | Comparison Date:     | 10/1/1985  | Current RS PBS:                 | 49,593    |   |
|   | Comparison Bed       | 120        | <b>Effective PBS Limitation</b> | 3,420,000 |   |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |   |  |  |  |  |  |  |
|--|--|--|---|--|--|--|--|--|--|
| Components Cost FRVS MTA* Final Component                          |  |  |   |  |  |  |  |  |  |
| Operating  | 47.7767  | 47.7767  | 3.4894  | 44.2873  |  |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 82.8062<br>41.4620<br>13.6500<br>9.5439<br>-5.9342 | 82.8062<br>41.4620<br>14.3264<br>5.9342<br>-5.9342 | 6.0478<br>3.0282<br>0.9969<br>0.6970<br>-0.4334 | 76.7584<br>38.4338<br>12.6531<br>8.8469<br>-5.5008 |  |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 100 2046   | 10/ 25/12  | 42.02.50  | \$14.2368<br>\$8.6851                              |  |  |  |  |  |
| Totals   | 189.3046   | 186.3713   | 13.8259   | 198.4006   |  |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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# Florida Agency For Health Care Administration

207.59

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### MCHS - Ft. Myers

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership: Private For pro | fit [1] CHOW Status based o | on this Cost Report: No Change[1] |
|------------------------------------|-----------------------------|-----------------------------------|
|                                    |                             |                                   |

| Type of Ownership. I fivate For pr | unt[i] Cho        | vv Status        | Daseu 0    | ii tiiis Co  | st Keport | i. 110 (     | Juange        |      |              |            |
|------------------------------------|-------------------|------------------|------------|--------------|-----------|--------------|---------------|------|--------------|------------|
| Provider Information               | Cost Re           | Cost Report (CR) |            | Patient Days |           | Ratings Days |               | Days |              |            |
| 13881 Eagle Ridge Drive            | 06/01/2009        | 9-05/31/2        | 2010       | Number       | of Beds:  | 12           | 0             |      | Superior:    | 0          |
| Ft. Myers Fl 33912                 | Days In CR        |                  | 365        | Maximu       | m:        | 4            | <b>13,800</b> |      | Standard:    | 184        |
| County: Lee[36]                    | First Used:       | 2011             | /01        | Max Anı      | nualized: | 4            | <b>13,800</b> |      | Conditional: | 0          |
| Region: South[2] Area: 8           | Last Used:        | 2011             | <b>/07</b> | Total Pat    | tient:    | 4            | 10,882        |      | Total:       | 184        |
| Control Private For profit [1]     | Unaudited         | [3]              |            | Medicare     | e:        | 1            | 18,305        |      | Inflati      | on         |
| Current Class South Large [4]      | Initial CR?       | <b>False</b>     |            | Medicaio     | 1:        | 1            | 13,845        | FY I | Index:       | 1.20403510 |
| Class at 1/94: South Large [4]     | Medica            | id Utiliza       | ition      |              |           | 33.86        | 5576%         | Sem  | ester Index: | 1.26086800 |
| Operating Ex > 18 months [1]       | Occupa            | ancy:            |            |              |           | 93.33        | 3790%         | Cos  |              | 1.04720203 |
| Open Date: 12/16/1999              | Statew            | ide Low (        | Occupan    | cy Thresh    | old:      | 79.31        | <b>1440%</b>  | Targ |              | 1.01620550 |
| Acquired Date: 12/16/1999          | Medica            | id Low C         | ccupanc    | y Thresh     | old:      | 41.94        | 1060%         | _    | FY Index:    | 1.16533216 |
| Entered Medicaid 5/1/2000          | Low O             | ccupancy         | Adjustn    | nent Facto   | or: 1     | 117.68       | 3090%         |      | Sem Index:   |            |
| Med # Active Date: 12/20/2007      | Weight            | ted Low (        | Occ Adju   | ıstment Fa   | actor: 1  | 100.00       | 0000%         | _    |              | 1.19750000 |
| Previous Med # 310174              |                   |                  | 3          |              |           |              |               | _    | Inflation:   | 1.02760401 |
|                                    |                   |                  |            |              |           |              |               | PS 7 | Γarget:      | 1.02315072 |
| _                                  | Rate Calculations |                  |            |              |           |              |               |      | _            |            |
| Item Description                   | Ope               | erating          | Di         | rect         | InDire    | ect          | Propert       | у    | ROE          | Totals     |
|                                    |                   |                  |            |              |           |              |               |      |              |            |

|       | Rate Calculations                         |                  |                     |                     |          |         |           |  |  |  |
|-------|---|------------------|---------------------|---------------------|----------|---------|-----------|--|--|--|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE     | Totals    |  |  |  |
| 1     | Total Cost                                | 853,051          | 1,199,462           | 645,496             | 162,125  | 142,410 | 3,002,544 |  |  |  |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |         |           |  |  |  |
| 2     | Cost Per Diem                             | 61.6144          | 86.6350             | 46.6230             | 11.7100  | 10.2860 | 216.8684  |  |  |  |
| 3     | Cost Per Diem Inflated                    | 64.5227          | 89.0265             | 48.8237             |          |         |           |  |  |  |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |         |           |  |  |  |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 64.5227          | 89.0265             | 48.8237             | 11.7100  | 10.2860 | 224.3689  |  |  |  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |         |           |  |  |  |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |         |           |  |  |  |
| 6     | Prior Semester: Provider Target Base      | 61.1242          |                     | 47.9568             |          |         |           |  |  |  |
| 7     | Provider Target Rate                      | 62.5393          |                     | 49.0670             |          |         |           |  |  |  |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |         |           |  |  |  |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |         |           |  |  |  |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999             | 13.6500  |         |           |  |  |  |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989             |          |         |           |  |  |  |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210             |          |         |           |  |  |  |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |         |           |  |  |  |
| 10b   | Base for line 10a                         |                  |                     |                     |          |         |           |  |  |  |
| 11    | Lesser of 5,7,8,10, 10a                   | 51.1535          | 89.0265             | 48.8237             | 11.7100  | 10.2860 | 210.9997  |  |  |  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |         |           |  |  |  |
| 14    | Prospective Per Diem 11                   | 51.1535          | 89.0265             | 48.8237             | 11.7100  | 10.2860 | 210.9997  |  |  |  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |         |           |  |  |  |





207.59

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### MCHS - Ft. Myers

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 5/1/2000  |
|------------------------|-----------|
| Year of Phase-In/ Full | l:        |
| RS to Start Calcs:     | 1999/07   |
| Indexed Asset Value    | 5,205,419 |
| FRVS Base Asset:       | 0         |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.031880  |
|                        |           |

| Mortgage Information |          |      |  |  |  |
|----------------------|----------|------|--|--|--|
| Amount: <b>0.00</b>  |          |      |  |  |  |
| Type:                | None [1] |      |  |  |  |
| < 60% of Base:       | True     |      |  |  |  |
| Interest Rate:       | 9.0000   | %    |  |  |  |
| Chase Rate:          | 9.0000   | %    |  |  |  |
| Amortization Rate:   | 9.0000   | %    |  |  |  |
| Interest Only:       | True     |      |  |  |  |
| Yearly Payment:      | 371,     | ,625 |  |  |  |

| Calculation of FRVS Per Diem |            |          |  |  |
|------------------------------|------------|----------|--|--|
| То                           | tal Amount | Per Diem |  |  |
| 80% Capital(1):              | 4,164,335  | 9.4273   |  |  |
| 20% ROE(2):                  | 1,041,084  | 0.8420   |  |  |
| Insurance Cost(3):           | 5,864      | 0.1434   |  |  |
| Taxes Cost(3):               | 73,313     | 1.7933   |  |  |
| Home Office(3):              | 34,617     | 0.8468   |  |  |
| Replacement(3&4)             | : 103,430  | 0.0000   |  |  |
| Total FRVS PD:               |            | 13.0528  |  |  |

- (1) 80% Capital (\$4,164,335) amortized at 9.0000% for 20 years Interest of \$371,625 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.4273
- (2) 20% ROE (\$1,041,084) times the ROE factor (0.031880) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8420
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 38,846    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1999    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120         | Effective PBS Limitation | 4,661,520 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |   |  |  |
|--|---|--|---|--|--|
| Components   | Cost  | FRVS   | MTA*  | Final Component                                    |  |
| Operating  | 51.1535   | 51.1535  | 3.7360  | 47.4175  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 89.0265<br>48.8237<br>11.7100<br>10.2860<br>-6.4607 | 89.0265<br>48.8237<br>13.0528<br>6.4607<br>-6.4607 | 6.5021<br>3.5659<br>0.9533<br>0.4719<br>-0.4719 | 82.5244<br>45.2578<br>12.0995<br>5.9888<br>-5.9888 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |   |  |   | \$11.6027<br>\$8.6851                              |  |
| Totals   | 204.5390  | 202.0565   | 14.7573   | 207.5870   |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



210.84

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **MCHS - Lelv Palms**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Provider Information            | Cost Report (CR)           | Patient Days                     | Ratings 1       | Days       |
|---------------------------------|----------------------------|----------------------------------|-----------------|------------|
| 6135 Rattlesnake Hammock R      | 10/01/2009-09/30/2010      | Number of Beds: 117              | Superior:       | 0          |
| Naples FL 34113                 | Days In CR 365             | Maximum: 42,705                  | Standard:       | 184        |
| County: Collier[11]             | First Used: <b>2011/01</b> | Max Annualized: 42,705           | Conditional:    | 0          |
| Region: <b>South[2]</b> Area: 8 | Last Used: <b>2011/07</b>  | Total Patient: 38,338            | Total:          | 184        |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: <b>16,181</b>          | Inflati         | on         |
| Current Class South Large [4]   | Initial CR? False          | Medicaid: <b>17,644</b>          | FY Index:       | 1.21497768 |
| Class at 1/94: South Large [4]  | Medicaid Utilization       | 46.02222%                        | Semester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupancy:                 | 89.77403%                        | Cost:           | 1.03777050 |
| Open Date: 5/26/1984            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>   | Target:         | 1.01620550 |
| Acquired Date: 5/26/1984        | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>   | DC FY Index:    | 1.17050000 |
| Entered Medicaid 5/26/1984      | Low Occupancy Adjustr      | ment Factor: 113.18755%          | DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/20/2007   | Weighted Low Occ Adju      | stment Factor: <b>100.00000%</b> | DC Inflation:   |            |
| Previous Med # <b>319368</b>    |                            |                                  |                 | 1.02306707 |
|                                 |                            |                                  | PS Target:      | 1.02315072 |
|                                 | Rate Cal                   | lculations                       |                 |            |

|       | Rate Calculations                         |           |           |          |          |         |           |
|-------|---|-----------|-----------|----------|----------|---------|-----------|
| Item  | Description                               | Operating | Direct    | InDirect | Property | ROE     | Totals    |
| 1     | Total Cost                                | 918,976   | 1,507,706 | 833,085  | 384,463  | 175,781 | 3,820,011 |
| 1a    | Audit Adjustments                         |           |           |          |          |         |           |
| 2     | Cost Per Diem                             | 52.0843   | 85.4515   | 47.2163  | 21.7900  | 9.9627  | 216.5048  |
| 3     | Cost Per Diem Inflated                    | 54.0516   | 87.4226   | 48.9997  |          |         |           |
| 4     | Low Occupancy Adjustment                  |           |           |          |          |         |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 54.0516   | 87.4226   | 48.9997  | 21.7900  | 9.9627  | 222.2266  |
| 5a    | Interim Adjustment                        |           |           |          |          |         |           |
| 5b    | Interim Adjusted Per Diem                 |           |           |          |          |         |           |
| 6     | Prior Semester: Provider Target Base      | 69.7044   |           | 47.9568  |          |         |           |
| 7     | Provider Target Rate                      | 71.3181   |           | 49.0670  |          |         |           |
| 7a    | Interim Adjustment                        |           |           |          |          |         |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |          |          |         |           |
| 8     | Cost Based Class Ceilings                 | 51.5193   | 97.3713   | 64.0999  | 13.6500  |         |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378   |           | 56.8989  |          |         |           |
| 10    | Target Rate Class Ceiling                 | 51.1535   |           | 57.8210  |          |         |           |
| 10a   | New Provider Target Limitation            |           |           |          |          |         |           |
| 10b   | Base for line 10a                         |           |           |          |          |         |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 51.1535   | 87.4226   | 48.9997  | 13.6500  | 9.9627  | 211.1885  |
| 12/13 | Medicaid Adjustment Rate                  |           |           |          |          |         |           |
| 14    | Prospective Per Diem 11                   | 51.1535   | 87.4226   | 48.9997  | 13.6500  | 9.9627  | 211.1885  |
| 15    | 11 1 10 4 1 1 1 1 0 7 1 1 0 000           |           |           |          |          |         |           |

Provider has submitted Supplemental Schedule.





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

|  | <b>MCHS</b> | - L | elv | Pa | lms |
|--|-------------|-----|-----|----|-----|
|--|-------------|-----|-----|----|-----|

**FRVS** 

FRVS Status as of this Semester:

On Payback FRV [3]

| Began FRVS:            |           |
|------------------------|-----------|
| Year of Phase-In/Full: |           |
| RS to Start Calcs:     | 1984/01   |
| Indexed Asset Value    | 5,340,436 |
| FRVS Base Asset:       | 2,764,500 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.029580  |
|                        |           |

| Mortgage Information |          |          |  |  |  |
|----------------------|----------|----------|--|--|--|
| <u> </u>             |          |          |  |  |  |
| Amount: <b>0.00</b>  |          |          |  |  |  |
| Type:                | None [1] |          |  |  |  |
| < 60% of Base:       | True     |          |  |  |  |
| Interest Rate:       | 8.7500   | <b>%</b> |  |  |  |
| Chase Rate:          | 8.7500   | <b>%</b> |  |  |  |
| Amortization Rate:   | 8.7500   | <b>%</b> |  |  |  |
| Interest Only:       | True     |          |  |  |  |
| Yearly Payment:      | 370,575  |          |  |  |  |

| Calculation o      | f FRVS Per | Diem     |
|--------------------|------------|----------|
| Tota               | al Amount  | Per Diem |
| 80% Capital(1):    | 4,272,349  | 9.6417   |
| 20% ROE(2):        | 1,068,087  | 0.8220   |
| Insurance Cost(3): | 4,075      | 0.1063   |
| Taxes Cost(3):     | 41,998     | 1.0955   |
| Home Office(3):    | 34,993     | 0.9127   |
| Replacement(3&4):  | 391,774    | 0.0000   |
| Total FRVS PD:     |            | 12.5782  |

- (1) 80% Capital (\$4,272,349) amortized at 8.7500% for 20 years Interest of \$370,575 divided by annual available days (42,705) divided by Occup. Adj. (0.9000) = \$9.6417
- (2) 20% ROE (\$1,068,087) times the ROE factor ( 0.029580) divided by annual available days (42,705) divided by Occup. Adj. (0.9000) = \$0.8220
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 97          | Effective PBS Limitation | 2,764,500 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |   |  |  |
|--|--|--|---|--|--|
| Components   | Cost   | FRVS   | MTA*  | Final Component                                    |  |
| Operating  | 51.1535  | 51.1535  | 3.7360  | 47.4175  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 87.4226<br>48.9997<br>13.6500<br>9.9627<br>-6.2045 | 87.4226<br>48.9997<br>12.5782<br>6.2045<br>-6.2045 | 6.3849<br>3.5787<br>0.9969<br>0.7276<br>-0.4531 | 81.0377<br>45.4210<br>12.6531<br>9.2351<br>-5.7514 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 2010010  | 200 4740   |   | \$12.1425<br>\$8.6851                              |  |
| Totals   | 204.9840   | 200.1540   | 14.9710   | 210.8406   |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
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Florida Agency For Health Care Administration

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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **MCHS** - Naples

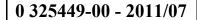
Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership: Private For pro | fit [1] | CHOW Status based on thi | is Cost Report: No Change[1] |  |
|------------------------------------|---------|--------------------------|------------------------------|--|
|                                    |         |                          |                              |  |

| Provider Information           | Cost Report (CR)           | Patient Days                      | Ratings Days                      |  |
|--------------------------------|----------------------------|-----------------------------------|-----------------------------------|--|
| 3601 Lakewood Blvd             | 06/01/2009-05/31/2010      | Number of Beds: 120               | Superior: 0                       |  |
| Naples FL 34112                | Days In CR 365             | Maximum: <b>43,800</b>            | Standard: 184                     |  |
| County: Collier[11]            | First Used: <b>2011/01</b> | Max Annualized: 43,800            | Conditional: 0                    |  |
| Region: South[2] Area: 8       | Last Used: <b>2011/07</b>  | Total Patient: 38,262             | Total: <b>184</b>                 |  |
| Control Private For profit [1] | Unaudited [3]              | Medicare: <b>12,538</b>           | Inflation                         |  |
| Current Class South Large [4]  | Initial CR? False          | Medicaid: <b>22,895</b>           | FY Index: <b>1.20403510</b>       |  |
| Class at 1/94: South Large [4] | Medicaid Utilization       | 59.83744%                         | Semester Index: <b>1.26086800</b> |  |
| Operating Ex > 18 months [1]   | Occupancy:                 | 87.35616%                         | Cost: 1.04720203                  |  |
| Open Date: 4/1/1983            | Statewide Low Occupan      | cy Threshold: <b>79.31440%</b>    | Target: 1.01620550                |  |
| Acquired Date: 4/1/1983        | Medicaid Low Occupand      | cy Threshold: <b>41.94060%</b>    | DC FY Index: 1.16533216           |  |
| Entered Medicaid 4/1/1983      | Low Occupancy Adjustr      | ment Factor: 110.13910%           | DC Sem Index: 1.19750000          |  |
| Med # Active Date: 12/20/2007  | Weighted Low Occ Adju      | ustment Factor: <b>100.00000%</b> | DC Inflation: 1.02760401          |  |
| Previous Med # <b>309958</b>   |                            |                                   | 1,02,00,01                        |  |
|                                |                            |                                   | PS Target: 1.02315072             |  |
|                                | Rate Cal                   | lculations                        |                                   |  |

| Rate | Cal | cu | lati | ons |
|------|-----|----|------|-----|
|------|-----|----|------|-----|

|       |   |                  | ate Calculations    |                     |          |         |           |
|-------|---|------------------|---------------------|---------------------|----------|---------|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE     | Totals    |
| 1     | Total Cost                                | 733,824          | 1,936,807           | 1,095,427           | 260,087  | 161,979 | 4,188,124 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |         |           |
| 2     | Cost Per Diem                             | 32.0517          | 84.5952             | 47.8457             | 11.3600  | 7.0749  | 182.9275  |
| 3     | Cost Per Diem Inflated                    | 33.5646          | 86.9304             | 50.1041             |          |         |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |         |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 33.5646          | 86.9304             | 50.1041             | 11.3600  | 7.0749  | 189.0340  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |         |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |         |           |
| 6     | Prior Semester: Provider Target Base      | 61.7033          |                     | 47.9568             |          |         |           |
| 7     | Provider Target Rate                      | 63.1318          |                     | 49.0670             |          |         |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |         |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |         |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999             | 13.6500  |         |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989             |          |         |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210             |          |         |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |         |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |         |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 33.5646          | 86.9304             | 49.0670             | 11.3600  | 7.0749  | 187.9969  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.9621              | 0.5430              |          |         |           |
| 14    | Prospective Per Diem 11                   | 33.5646          | 87.8925             | 49.6100             | 11.3600  | 7.0749  | 189.5020  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |         |           |





193.01

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| IVICATIO - MADICS | <b>MCHS</b> | - Na | ples |
|-------------------|-------------|------|------|
|-------------------|-------------|------|------|

**FRVS** 

FRVS Status as of this Semester:

On Payback FRV [3]

| Began FRVS:             |           |
|-------------------------|-----------|
| Year of Phase-In/ Full: |           |
| RS to Start Calcs:      | 1983/01   |
| Indexed Asset Value     | 5,875,826 |
| FRVS Base Asset:        | 3,420,000 |
| Occup Adj Factor:       | 0.9000    |
| ROE Factor              | 0.031880  |
|                         |           |

| Mortgage Information |              |  |  |  |
|----------------------|--------------|--|--|--|
| Amount:              | 3,000,000.00 |  |  |  |
| Type:                | Variable [3] |  |  |  |
| < 60% of Base:       | False        |  |  |  |
| Interest Rate:       | 4.5500 %     |  |  |  |
| Chase Rate:          | 8.0000 %     |  |  |  |
| Amortization Rate:   | 4.5500 %     |  |  |  |
| Interest Only:       | False        |  |  |  |
| Yearly Payment:      | 358,389      |  |  |  |

| Calculation of FRVS Per Diem |                             |          |  |  |
|------------------------------|-----------------------------|----------|--|--|
|                              | Total Amount                | Per Diem |  |  |
| 80% Capital(1):              | 4,700,661                   | 9.0916   |  |  |
| 20% ROE(2):                  | 1,175,165                   | 0.9504   |  |  |
| Insurance Cost(              | 3): <b>3,019</b>            | 0.0789   |  |  |
| Taxes Cost(3):               | 36,552                      | 0.9553   |  |  |
| Home Office(3)               | 2 <b>8,987</b>              | 0.7576   |  |  |
| Replacement(38               | <b>§</b> 4): <b>331,822</b> | 0.0000   |  |  |
| Total FRVS P                 | D:                          | 11.8338  |  |  |

- (1) 80% Capital (\$4,700,661) amortized at 4.5500% for 20 years Principal & Interest of \$358,389 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.0916
- (2) 20% ROE (\$1,175,165) times the ROE factor (0.031880) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9504
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Ì | Per Bed Standard Det | ermination | Used Per Bed Standard:          | 28,500    |  |
|---|----------------------|------------|---------------------------------|-----------|--|
|   | Comparison Date:     | 10/1/1985  | Current RS PBS:                 | 49,593    |  |
|   | Comparison Bed       | 120        | <b>Effective PBS Limitation</b> | 3,420,000 |  |

| Components Operating Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | Cost<br>33.5646<br>87.8925              | FRVS<br>33.5646<br>87.8925              | MTA* 2.4514                                     | Final Component 31.1132                            |  |
|---|---|---|---|--|--|
| Patient Care Direct Care Indirect Care Property ROE                                     | 87.8925                                 |   | 2.4514  | 31.1132  |  |
| Direct Care Indirect Care Property ROE  |   | 97 9025                                 |   |  |  |
|   | 49.6100<br>11.3600<br>7.0749<br>-5.8953 | 49.6100<br>11.8338<br>5.8953<br>-5.8953 | 6.4193<br>3.6233<br>0.8297<br>0.5167<br>-0.4306 | 81.4732<br>45.9867<br>10.5303<br>6.5582<br>-5.4647 |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals                           | 183.6067                                | 182.9009                                | 13.4098   | \$14.1253<br>\$8.6851                              |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



WE IN THE PARTY OF 
Florida Agency For Health Care Administration

204.63

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **MCHS- Plantation**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| турс   | of Ownership: Private For pro Provider Information | fit [1] CHOW Sta                               |           | in this Co | Patient Da |            | <u>Ratings</u>             | Dave       |  |
|--------|--|--|-----------|------------|------------|------------|----------------------------|------------|--|
| (021   |  | 1  | ` /       | NT 1       |            | ı          | Superior:                  | 0          |  |
|        | W Sunrise Blvd                                     | 06/01/2009-05/                                 |           | Number     |            | 120        | •                          | 184        |  |
|        | tation FL 33313                                    | Days In CR                                     | 365       | Maximu     |            | 43,800     | Standard:                  | _          |  |
|        | ty: Broward[6]                                     |  | 011/01    | Max Anr    |            | 43,800     | Conditional:               | 0<br>184   |  |
|        | on: South[2] Area: 10                              |  | 011/07    | Total Pat  |            | 41,748     | Total:                     |            |  |
|        | ol Private For profit [1]                          | Unaudited [3]                                  |           | Medicare   | <b>:</b> : | 13,346     | Inflat                     | ation      |  |
| Curre  | nt Class South Large [4]                           | Initial CR? Fals                               | e         | Medicaio   |            | 18,111     | FY Index:                  | 1.20403510 |  |
| Class  | at 1/94: <b>South Large [4]</b>                    | Medicaid Ut                                    | ilization |            | 4          | 3.38172%   | Semester Index:            | 1.26086800 |  |
| Opera  | ating Ex > 18 months [1]                           | Occupancy:                                     |           |            | 9          | 5.31507%   | Cost:                      | 1.04720203 |  |
| Open   | Date: 9/1/1985                                     | Statewide Low Occupancy Threshold: 70 31440%   |           |            | Target:    | 1.01620550 |                            |            |  |
| Acqui  | ired Date: 9/1/1985                                | Medicaid Low Occupancy Threshold: 41.94060%    |           |            |            |            | DC FY Index:               | 1.16533216 |  |
| Enter  | ed Medicaid <b>9/1/1985</b>                        | Low Occupancy Adjustment Factor: 120.17373%    |           |            |            |            | DC F1 Index. DC Sem Index: | 1.10333210 |  |
| Med #  | # Active Date: 12/20/2007                          | Weighted Low Occ Adjustment Factor: 100 00000% |           |            |            |            |                            |            |  |
| Previo | ous Med # <b>309940</b>                            |  | ·         |            |            |            | DC Inflation:              | 1.02760401 |  |
|        |  |  |           |            |            |            | PS Target:                 | 1.02315072 |  |
|        |  |  | Rate Ca   | lculations |            |            |                            |            |  |
| Item   | Description  | Operating                                      | Di        | irect      | InDirect   | Proper     | ry ROE                     | Totals     |  |
| 1      | Total Cost   | 820,69   | 1,4       | 163,907    | 856,64     | 9 268,2    | 224 157,178                | 3,566,652  |  |
| 1a     |  |  |           |            |            |            |                            |            |  |
| 2      | Cost Per Diem                                      | 45.314   | 7 8       | 0.8297     | 47.299     | 9 14.8     | 8.6786                     | 196.9329   |  |
| 3      | Cost Per Diem Inflated                             | 47.453   | 6 8       | 3.0609     | 49.532     | 6          |                            |            |  |
|        | I O A dit  |  |           |            |            |            |                            |            |  |
| 4      | Low Occupancy Adjustment                           |  |           | 1          |            |            |                            |            |  |
| 4<br>5 | Occupancy Adjusted/Inflated Per I                  | Diem 47.453                                    | 6 8       | 3.0609     | 49.532     | 6 14.8     | 8.6786                     | 203.5357   |  |

Interim Adjustment 5b Interim Adjusted Per Diem 6 72.1922 47.9568 Prior Semester: Provider Target Base 7 73.8635 49.0670 Provider Target Rate 7a Interim Adjustment 7b Interim Adjusted Provider Target Rate 8 97.3713 64.0999 13.6500 Cost Based Class Ceilings 51.5193 9 56.8989 Prior Semester: Class Ceiling Target Base 50.3378 10 51.1535 57.8210 Target Rate Class Ceiling 10a New Provider Target Limitation 10b | Base for line 10a 11 Lesser of 5,7,8,10, 10a 47.4536 83.0609 49.0670 13.6500 8.6786 201.9101 12/13 Medicaid Adjustment Rate

83.0609

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

49.0670

13.6500

8.6786

201.9101

Provider has submitted Supplemental Schedule.

Prospective Per Diem 11

Inflated Usual & Customary Charge

14

15

47.4536





204.63

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **MCHS- Plantation**

**FRVS** 

FRVS Status as of this Semester:

On Payback FRV [3]

| Began FRVS:             |           |
|-------------------------|-----------|
| Year of Phase-In/ Full: |           |
| RS to Start Calcs:      | 1985/07   |
| Indexed Asset Value     | 4,718,369 |
| FRVS Base Asset:        | 3,420,000 |
| Occup Adj Factor:       | 0.9000    |
| ROE Factor              | 0.031880  |
|                         |           |

| Mortgage Information |              |          |  |  |  |  |
|----------------------|--------------|----------|--|--|--|--|
| Amount:              | 4,000,000.00 |          |  |  |  |  |
| Type:                | Variable [3] |          |  |  |  |  |
| < 60% of Base:       | False        |          |  |  |  |  |
| Interest Rate:       | 8.2000       | <b>%</b> |  |  |  |  |
| Chase Rate:          | 13.0000      | <b>%</b> |  |  |  |  |
| Amortization Rate:   | 8.2000       | <b>%</b> |  |  |  |  |
| Interest Only:       | False        |          |  |  |  |  |
| Yearly Payment:      | 384,534      |          |  |  |  |  |

| Calculation of FRVS Per Diem |             |          |  |  |  |  |  |
|------------------------------|-------------|----------|--|--|--|--|--|
| To                           | otal Amount | Per Diem |  |  |  |  |  |
| 80% Capital(1):              | 3,774,695   | 9.7548   |  |  |  |  |  |
| 20% ROE(2):                  | 943,674     | 0.7632   |  |  |  |  |  |
| Insurance Cost(3):           | 4,457       | 0.1068   |  |  |  |  |  |
| Taxes Cost(3):               | 77,575      | 1.8582   |  |  |  |  |  |
| Home Office(3):              | 32,318      | 0.7741   |  |  |  |  |  |
| Replacement(3&4)             | 226,766     | 0.0000   |  |  |  |  |  |
| Total FRVS PD:               |             | 13.2571  |  |  |  |  |  |

- (1) 80% Capital (\$3,774,695) amortized at 8.2000% for 20 years Principal & Interest of \$384,534 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.7548
- (2) 20% ROE (\$943,674) times the ROE factor (0.031880) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7632
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Ì | Per Bed Standard Det | ermination | Used Per Bed Standard:          | 28,500    |  |
|---|----------------------|------------|---------------------------------|-----------|--|
|   | Comparison Date:     | 10/1/1985  | Current RS PBS:                 | 49,593    |  |
|   | Comparison Bed       | 120        | <b>Effective PBS Limitation</b> | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |   |  |  |  |  |  |  |  |
|--|--|--|---|--|--|--|--|--|--|--|
| Components Cost FRVS MTA* Final Component                          |  |  |   |  |  |  |  |  |  |  |
| Operating  | 47.4536  | 47.4536  | 3.4658  | 43.9878  |  |  |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 83.0609<br>49.0670<br>13.6500<br>8.6786<br>-5.9430 | 83.0609<br>49.0670<br>13.2571<br>5.9430<br>-5.9430 | 6.0664<br>3.5836<br>0.9969<br>0.6338<br>-0.4340 | 76.9945<br>45.4834<br>12.6531<br>8.0448<br>-5.5090 |  |  |  |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 195.9671   | 192.8386   | 14.3125   | \$14.2935<br>\$8.6851<br>204.6332                  |  |  |  |  |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



WE IN THE PARTY OF 
### Florida Agency For Health Care Administration

206.63

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### MCHS - Sarasota

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership: Private Fo | r profit [1] | CHOW Status based of | on this Cost Report: No Change | <u>l                                    </u> |
|-------------------------------|--------------|----------------------|--------------------------------|--|
|                               |              |                      |                                |  |

| Provider Information         |   |           | Cost Report (CR) |            | Patient Days |              |         | Ratings Days |               |            |
|------------------------------|---|-----------|------------------|------------|--------------|--------------|---------|--------------|---------------|------------|
| 5511                         | Swift Road                              |           | 01/2009-05/31/2  |            | Number       |              | 78      |              | Superior:     | 0          |
|                              | sota FL 34231                           | Days I    |                  | 365        | Maximu       |              | 64,970  |              | Standard:     | 184        |
|                              | y: Sarasota[58]                         | First U   | _                |            |              | nualized:    | 64,970  |              | Conditional:  | 0          |
|                              | n: South[2] Area: 8                     | Last U    |                  | <b>'07</b> | Total Pa     |              | 59,807  |              | Total:        | 184        |
|                              | ol Private For profit [1]               | Unau      | idited [3]       |            | Medicar      |              | 12,537  |              | Inflati       | on         |
| Curren                       | nt Class South Large [4]                | Initial   | CR? False        |            | Medicai      | d:           | 28,985  | FY           | Index:        | 1.20403510 |
| Class                        | at 1/94: <b>South Large [4]</b>         |           | Medicaid Utiliza | tion       |              | 48.4         | 46423%  | Sem          | nester Index: | 1.26086800 |
| Opera                        | ting Ex > <b>18 months</b> [ <b>1</b> ] |           | Occupancy:       |            |              |              | 05325%  | Cos          | t:            | 1.04720203 |
| Open                         |   |           | Statewide Low C  |            |              |              | 31440%  | Targ         | get:          | 1.01620550 |
|                              | red Date: 12/1/1983                     |           | Medicaid Low O   | -          | -            |              | 94060%  | •            | FY Index:     | 1.16533216 |
|                              | ed Medicaid 9/1/1985                    |           | Low Occupancy    |            |              |              | 06121%  |              | Sem Index:    | 1.19750000 |
|                              | Active Date: 12/20/2007                 |           | Weighted Low O   | ec Adju    | istment Fa   | actor: 100.0 | 00000%  | DC           | Inflation:    | 1.02760401 |
| Previo                       | ous Med # 310832                        |           |                  |            |              |              |         | PS '         | Target:       | 1.02315072 |
|                              |   |           | Ţ                | Rate Cal   | culations    |              |         | - ~          | g             | 1.02013072 |
| Item                         | Description                             |           | Operating        |            | rect         | InDirect     | Propert | v            | ROE           | Totals     |
| 1                            | Total Cost                              |           | 1,326,021        |            |              | 1,077,925    | 375,9   | -            | 242,905       |            |
| la                           |   | 1,320,021 | 2,0              | 57,281     | 1,077,923    | 373,5        | 133     | 242,903      | 5,680,067     |            |
| 2                            | 2                                       |           | 45.7485          | 0          | 1.6778       | 37.1891      | 12.97   | 700          | 8.3804        | 195.9658   |
| 3                            | Cost Per Diem                           |           |                  |            |              |              | 12.9    | / 00         | 0.3004        | 193.9036   |
|                              | Cost Per Diem Inflated                  |           | 47.9079          | 9.         | 4.2085       | 38.9445      |         |              |               |            |
| 4                            | Low Occupancy Adjustment                |           |                  |            |              |              |         |              |               |            |
| 5                            | Occupancy Adjusted/Inflated Per I       | Diem      | 47.9079          | 9          | 4.2085       | 38.9445      | 12.97   | 700          | 8.3804        | 202.4113   |
| 5a                           | Interim Adjustment                      |           |                  |            |              |              |         |              |               |            |
| 5b                           | Interim Adjusted Per Diem               |           |                  |            |              |              |         |              |               |            |
| 6                            | Prior Semester: Provider Target Ba      | ise       | 54.4208          |            |              | 47.9568      |         |              |               |            |
| 7                            | Provider Target Rate                    |           | 55.6807          |            |              | 49.0670      |         |              |               |            |
| 7a                           | Interim Adjustment                      |           |                  |            |              |              |         |              |               |            |
| 7b                           | Interim Adjusted Provider Target F      | Rate      |                  |            |              |              |         |              |               |            |
| 8                            | Cost Based Class Ceilings               |           | 51.5193          | 9          | 7.3713       | 64.0999      | 13.65   | 500          |               |            |
| 9                            | Prior Semester: Class Ceiling Targ      | 50.3378   |                  |            | 56.8989      |              |         |              |               |            |
| 10 Target Rate Class Ceiling |   |           | 51.1535          |            |              | 57.8210      |         |              |               |            |
| 10a                          | New Provider Target Limitation          | 1         |                  |            |              | 22_20        |         |              |               |            |
| 10b                          | Base for line 10a                       |           |                  |            |              |              |         |              |               |            |
| 11                           | Lesser of 5,7,8,10, 10a                 |           | 47.9079          | 9.         | 4.2085       | 38.9445      | 12.97   | 700          | 8.3804        | 202.4113   |
| 12/13                        | Medicaid Adjustment Rate                |           | ,                |            |              | 200110       | 12.0    |              | 3.2001        | 202.1113   |
| 14                           | Prospective Per Diem 11                 |           | 47.9079          | 9.         | 4.2085       | 38.9445      | 12.97   | 700          | 8.3804        | 202.4113   |
| 14                           | Prospective Per Diem 11                 |           | 47.9079          | 9.         | 4.2085       | 38.9445      | 12.9    | /00          | 8.3804        | 202.4113   |

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

Provider has submitted Supplemental Schedule.

Inflated Usual & Customary Charge

15





206.63

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

MCHS - Sarasota

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 12/1/1996 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1983/07   |
| Indexed Asset Value  | 6,929,385 |
| FRVS Base Asset:     | 3,420,000 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031880  |
|                      |           |

| Mortgage Information        |           |          |  |  |
|-----------------------------|-----------|----------|--|--|
| Amount: <b>3,390,000.00</b> |           |          |  |  |
| Type:                       | Fixed [2] |          |  |  |
| < 60% of Base:              | False     |          |  |  |
| Interest Rate:              | 11.5000   | <b>%</b> |  |  |
| Chase Rate:                 | 13.0000   | <b>%</b> |  |  |
| Amortization Rate:          | 11.5000   | <b>%</b> |  |  |
| Interest Only:              | False     |          |  |  |
| Yearly Payment:             | 709,411   |          |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |  |
|------------------------------|-----------|----------|--|--|--|--|
| Tot                          | al Amount | Per Diem |  |  |  |  |
| 80% Capital(1):              | 5,543,508 | 12.1323  |  |  |  |  |
| 20% ROE(2):                  | 1,385,877 | 0.7556   |  |  |  |  |
| Insurance Cost(3):           | 3,945     | 0.0660   |  |  |  |  |
| Taxes Cost(3):               | 54,160    | 0.9056   |  |  |  |  |
| Home Office(3):              | 42,495    | 0.7105   |  |  |  |  |
| Replacement(3&4):            | 1,502,361 | 0.0000   |  |  |  |  |
| Total FRVS PD:               |           | 14.5700  |  |  |  |  |

- (1) 80% Capital (\$5,543,508) amortized at 11.5000% for 20 years Principal & Interest of \$709,411 divided by annual available days (64,970) divided by Occup. Adj. (0.9000) = \$12.1323
- (2) 20% ROE (\$1,385,877) times the ROE factor (0.031880) divided by annual available days (64,970) divided by Occup. Adj. (0.9000) = \$0.7556
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |           | Used Per Bed Standard:   | 28,500    |  |
|--------------------------------|-----------|--------------------------|-----------|--|
| Comparison Date:               | 10/1/1985 | Current RS PBS:          | 49,593    |  |
| Comparison Bed                 | 120       | Effective PBS Limitation | 3,420,000 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |   |  |  |  |
|--|--|--|---|--|--|--|
| Components Cost FRVS MTA* Final Component                          |  |  |   |  |  |  |
| Operating  | 47.9079  | 47.9079  | 3.4990  | 44.4089  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 94.2085<br>38.9445<br>12.9700<br>8.3804<br>-7.0502 | 94.2085<br>38.9445<br>14.5700<br>7.0502<br>-7.0502 | 6.8805<br>2.8443<br>1.0641<br>0.5149<br>-0.5149 | 87.3280<br>36.1002<br>13.5059<br>6.5353<br>-6.5353 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          |  |  |   | \$16.6058<br>\$8.6851                              |  |  |
| Totals   | 195.3611   | 195.6309   | 14.2879   | 206.6339   |  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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Florida Agency For Health Care Administration

203.42

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **MCHS** Venice

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

| Provider Information     | Cost Report (CR) |              | Patient Days    |        | Ratings Days |     |
|--------------------------|------------------|--------------|-----------------|--------|--------------|-----|
| 1450 E. Venice           | 06/01/2009       | 0-05/31/2010 | Number of Beds: | 129    | Superior:    | 0   |
| Venice FL 34292          | Days In CR       | 365          | Maximum:        | 47,085 | Standard:    | 184 |
| County: Sarasota[58]     | First Used:      | 2011/01      | Max Annualized: | 47,085 | Conditional: | 0   |
| Region: South[2] Area: 8 | Last Used:       | 2011/07      | Total Patient:  | 40 087 | Total:       | 184 |

l'otal Patient: 14,618 Control **Private For profit** [1] **Unaudited** [3] Medicare: Current Class South Large [4] 14,755 Initial CR? **False** Medicaid: Class at 1/94: South Large [4] Medicaid Utilization 36.80744% 85.13752% Operating Ex > 18 months [1] Occupancy:

Open Date: 6/5/1997 Statewide Low Occupancy Threshold: 79.31440% Acquired Date: 6/5/1997 Medicaid Low Occupancy Threshold: 41.94060% Entered Medicaid 6/5/1997 Low Occupancy Adjustment Factor: 107.34181%

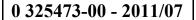
Entered Medicaid 6/5/1997 Low Occupancy Adjustment Factor: 107.34181% Med # Active Date: 12/20/2007 Weighted Low Occ Adjustment Factor: 100.00000% Previous Med # 309788

Superior: 0
Standard: 184
Conditional: 0
Total: 184

Inflation
FY Index: 1.20403510
Semester Index: 1.26086800
Cost: 1.04720203
Target: 1.01620550
DC FY Index: 1.16533216

DC FY Index: 1.16533216
DC Sem Index: 1.19750000
DC Inflation: 1.02760401
PS Target: 1.02315072

|       |   | I                | Rate Calculations   |                     |          |         |           |
|-------|---|------------------|---------------------|---------------------|----------|---------|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE     | Totals    |
| 1     | Total Cost                                | 669,682          | 1,321,017           | 613,032             | 217,931  | 121,424 | 2,943,086 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |         |           |
| 2     | Cost Per Diem                             | 45.3868          | 89.5301             | 41.5474             | 14.7700  | 8.2293  | 199.4636  |
| 3     | Cost Per Diem Inflated                    | 47.5291          | 92.0015             | 43.5085             |          |         |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |         |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 47.5291          | 92.0015             | 43.5085             | 14.7700  | 8.2293  | 206.0384  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |         |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |         |           |
| 6     | Prior Semester: Provider Target Base      | 58.3355          |                     | 47.9568             |          |         |           |
| 7     | Provider Target Rate                      | 59.6860          |                     | 49.0670             |          |         |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |         |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |         |           |
| 8     | Cost Based Class Ceilings                 | 51.5193          | 97.3713             | 64.0999             | 13.6500  |         |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378          |                     | 56.8989             |          |         |           |
| 10    | Target Rate Class Ceiling                 | 51.1535          |                     | 57.8210             |          |         |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |         |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |         |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 47.5291          | 92.0015             | 43.5085             | 13.6500  | 8.2293  | 204.9184  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |         |           |
| 14    | Prospective Per Diem 11                   | 47.5291          | 92.0015             | 43.5085             | 13.6500  | 8.2293  | 204.9184  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | mary Limitations no | ot applied after 7/ | 1/2002   |         |           |





203.42

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

**MCHS Venice** 

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 6/5/1997  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1997/01   |
| Indexed Asset Value   | 5,428,898 |
| FRVS Base Asset:      | 4,711,854 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031880  |
|                       |           |

| Mortgage Information |          |      |  |  |  |
|----------------------|----------|------|--|--|--|
| Amount:              |          | 0.00 |  |  |  |
| Type:                | None [1] |      |  |  |  |
| < 60% of Base:       | True     |      |  |  |  |
| Interest Rate:       | 8.5000   | %    |  |  |  |
| Chase Rate:          | 8.5000   | %    |  |  |  |
| Amortization Rate:   | 8.5000   | %    |  |  |  |
| Interest Only:       | True     |      |  |  |  |
| Yearly Payment:      | 365,849  |      |  |  |  |

| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Tota                         | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 4,343,118 | 8.6333   |  |  |  |
| 20% ROE(2):                  | 1,085,780 | 0.8168   |  |  |  |
| Insurance Cost(3):           | 6,086     | 0.1518   |  |  |  |
| Taxes Cost(3):               | 91,601    | 2.2851   |  |  |  |
| Home Office(3):              | 30,182    | 0.7529   |  |  |  |
| Replacement(3&4):            | 136,458   | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 12.6399  |  |  |  |

- (1) 80% Capital (\$4,343,118) amortized at 8.5000% for 20 years Interest of \$365,849 divided by annual available days (47,085) divided by Occup. Adj. (0.9000) = \$8.6333
- (2) 20% ROE (\$1,085,780) times the ROE factor (0.031880) divided by annual available days (47,085) divided by Occup. Adj. (0.9000) = \$0.8168
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 36,526    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1996    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 129         | Effective PBS Limitation | 4,711,854 |  |

| Components   | Cost   | EDIIG  |   |  |
|--|--|--|---|--|
|  |  | FRVS   | MTA*  | Final Component                                    |
| Operating  | 47.5291  | 47.5291  | 3.4713  | 44.0578  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 92.0015<br>43.5085<br>13.6500<br>8.2293<br>-7.4558 | 92.0015<br>43.5085<br>12.6399<br>7.4558<br>-7.4558 | 6.7194<br>3.1777<br>0.9232<br>0.5445<br>-0.5445 | 85.2821<br>40.3308<br>11.7167<br>6.9113<br>-6.9113 |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 197.4626   | 195.6790   | 14,2916   | \$13.3486<br>\$8.6851<br>203.4211                  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|



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# Florida Agency For Health Care Administration

199.86

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **MCHS West Palm Beach**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of | of Ownership | : Private For p | rofit [1] | CHOW Status based o | n this Cost Repor | rt: No Change[1] |
|---------|--------------|-----------------|-----------|---------------------|-------------------|------------------|
|         |              |                 |           |                     |                   |                  |

| Type   | or Ownership, i rivate roi pro       | ուլոյ շու   | vi Status   | Dascu o    | ii tiiis Co | st ixcport. | . 140 Chang |          |               |            |
|--------|--------------------------------------|-------------|-------------|------------|-------------|-------------|-------------|----------|---------------|------------|
|        | Provider Information                 | Cost R      | eport (CR   | )          |             | Patient D   | ays         |          | Ratings       | Days       |
| 2300   | Village Blvd                         | 10/01/200   | 9-09/30/2   | 2010       | Number      | of Beds:    | 120         |          | Superior:     | 0          |
| West   | t Palm Beach FL 33409                | Days In CR  |             | 365        | Maximu      | m:          | 43,80       | 0        | Standard:     | 184        |
| Count  | y: Palm Beach[50]                    | First Used: | 2011        | <b>/07</b> | Max Anr     | nualized:   | 43,80       | 0        | Conditional:  | 0          |
| Regio  | n: South[2] Area: 9                  | Last Used:  | 2011        | <b>/07</b> | Total Pat   | ient:       | 39,23       | 0        | Total:        | 184        |
| Contro | ol Private For profit [1]            | Unaudited   | [3]         |            | Medicare    | e:          | 14,46       | 8        | Inflati       | on         |
| Currei | nt Class South Large [4]             | Initial CR? | False       |            | Medicaio    | <b>l</b> :  | 18,62       | 5 FY     | Index:        | 1.21497768 |
| Class  | at 1/94: <b>South Large [4]</b>      | Medica      | aid Utiliza | tion       |             |             | 47.476429   | 6 Sei    | mester Index: | 1.26086800 |
| Opera  | ting Ex $> 18$ months [1]            | Occupa      | ancy:       |            |             |             | 89.566219   | 6 Co     | st:           | 1.03777050 |
| Open   | Date: 6/1/1996                       | Statew      | ide Low (   | Occupan    | cy Thresh   | old:        | 79.314409   | /        | rget:         | 1.01620550 |
| Acqui  | red Date: 6/1/1996                   | Medica      | aid Low C   | ccupano    | ey Thresho  | old:        | 41.940609   | /_       | EFY Index:    | 1.17050000 |
| Entere | ed Medicaid <b>6/1/1996</b>          | Low O       | ccupancy    | Adjustn    | nent Facto  | or: 1       | 12.925549   | /0       | Sem Index:    | 1.19750000 |
| Med #  | <sup>4</sup> Active Date: 12/20/2007 | Weigh       | ted Low C   | occ Adju   | ıstment Fa  | ctor: 1     | 00.000009   | <b>6</b> | Inflation:    | 1.02306707 |
| Previo | ous Med # <b>309931</b>              |             |             |            |             |             |             |          |               |            |
|        |                                      |             |             |            |             |             |             | PS       | Target:       | 1.02315072 |
|        | Rate Calculations                    |             |             |            |             |             |             |          |               |            |
| Item   | Description                          | Ope         | erating     | Di         | rect        | InDirec     | et Pro      | perty    | ROE           | Totals     |
| 1      | Total Cost                           | 8           | 21 040      | 1.5        | 324 736     | 871.8       | 73 3        | 0.106    | 169 521       | 3 697 276  |

|       | Rate Calculations                         |           |           |          |          |         |           |  |
|-------|---|-----------|-----------|----------|----------|---------|-----------|--|
| Item  | Description                               | Operating | Direct    | InDirect | Property | ROE     | Totals    |  |
| 1     | Total Cost                                | 821,040   | 1,524,736 | 871,873  | 310,106  | 169,521 | 3,697,276 |  |
| 1a    | Audit Adjustments                         |           |           |          |          |         |           |  |
| 2     | Cost Per Diem                             | 44.0827   | 81.8650   | 46.8120  | 16.6500  | 9.1018  | 198.5115  |  |
| 3     | Cost Per Diem Inflated                    | 45.7477   | 83.7534   | 48.5801  |          |         |           |  |
| 4     | Low Occupancy Adjustment                  |           |           |          |          |         |           |  |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 45.7477   | 83.7534   | 48.5801  | 16.6500  | 9.1018  | 203.8330  |  |
| 5a    | Interim Adjustment                        |           |           |          |          |         |           |  |
| 5b    | Interim Adjusted Per Diem                 |           |           |          |          |         |           |  |
| 6     | Prior Semester: Provider Target Base      | 64.0008   |           | 50.0399  |          |         |           |  |
| 7     | Provider Target Rate                      | 65.4825   |           | 51.1984  |          |         |           |  |
| 7a    | Interim Adjustment                        |           |           |          |          |         |           |  |
| 7b    | Interim Adjusted Provider Target Rate     |           |           |          |          |         |           |  |
| 8     | Cost Based Class Ceilings                 | 51.5193   | 97.3713   | 64.0999  | 13.6500  |         |           |  |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378   |           | 56.8989  |          |         |           |  |
| 10    | Target Rate Class Ceiling                 | 51.1535   |           | 57.8210  |          |         |           |  |
| 10a   | New Provider Target Limitation            |           |           |          |          |         |           |  |
| 10b   | Base for line 10a                         |           |           |          |          |         |           |  |
| 11    | Lesser of 5,7,8,10, 10a                   | 45.7477   | 83.7534   | 48.5801  | 13.6500  | 9.1018  | 200.8330  |  |
| 12/13 | Medicaid Adjustment Rate                  |           |           |          |          |         |           |  |
| 14    | Prospective Per Diem 11                   | 45.7477   | 83.7534   | 48.5801  | 13.6500  | 9.1018  | 200.8330  |  |
| 15    | H. 1.10 / 1.10 / 1.10 / 1.1000            |           |           |          |          |         |           |  |





199.86

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **MCHS West Palm Beach**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 6/1/1996   |
|------------------------|------------|
| Year of Phase-In/ Full | <b>l</b> : |
| RS to Start Calcs:     | 1996/01    |
| Indexed Asset Value    | 5,136,161  |
| FRVS Base Asset:       | 4,252,320  |
| Occup Adj Factor:      | 0.9000     |
| ROE Factor             | 0.029580   |
|                        |            |

| Mortgage Information |          |          |  |  |  |
|----------------------|----------|----------|--|--|--|
| Amount: 0.00         |          |          |  |  |  |
| Type:                | None [1] |          |  |  |  |
| < 60% of Base:       | True     |          |  |  |  |
| Interest Rate:       | 8.2500   | <b>%</b> |  |  |  |
| Chase Rate:          | 8.2500   | <b>%</b> |  |  |  |
| Amortization Rate:   | 8.2500   | <b>%</b> |  |  |  |
| Interest Only:       | True     |          |  |  |  |
| Yearly Payment:      | 335,     | 847      |  |  |  |

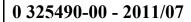
| Calculation of FRVS Per Diem |           |          |  |  |  |
|------------------------------|-----------|----------|--|--|--|
| Tota                         | al Amount | Per Diem |  |  |  |
| 80% Capital(1):              | 4,108,929 | 8.5197   |  |  |  |
| 20% ROE(2):                  | 1,027,232 | 0.7708   |  |  |  |
| Insurance Cost(3):           | 5,092     | 0.1298   |  |  |  |
| Taxes Cost(3):               | 143,717   | 3.6634   |  |  |  |
| Home Office(3):              | 30,015    | 0.7651   |  |  |  |
| Replacement(3&4):            | 227,668   | 0.0000   |  |  |  |
| Total FRVS PD:               |           | 13.8488  |  |  |  |

- (1) 80% Capital (\$4,108,929) amortized at 8.2500% for 20 years Interest of \$335,847 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.5197
- (2) 20% ROE (\$1,027,232) times the ROE factor (0.029580) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7708
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 35,436    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1995    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120         | Effective PBS Limitation | 4,252,320 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |   |  |  |  |
|--|--|--|---|--|--|--|
| Components   | Cost   | FRVS   | MTA*  | Final Component                                    |  |  |
| Operating  | 45.7477  | 45.7477  | 3.3412  | 42.4065  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 83.7534<br>48.5801<br>13.6500<br>9.1018<br>-7.5031 | 83.7534<br>48.5801<br>13.8488<br>7.5031<br>-7.5031 | 6.1170<br>3.5481<br>1.0115<br>0.5480<br>-0.5480 | 77.6364<br>45.0320<br>12.8373<br>6.9551<br>-6.9551 |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 102 2200   | 101 0200   | 14.0170   | \$13.2615<br>\$8.6851                              |  |  |
| Totals   | 193.3299   | 191.9300   | 14.0178   | 199.8588   |  |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|





212.98

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### North Sarasota

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership: Private For prof | it [1] CHOW Status based o | n this Cost Report: No Change[1] |
|-------------------------------------|----------------------------|----------------------------------|
|                                     |                            |                                  |

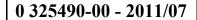
| Provider Information           | Cost Report (CR)           | Patient Days                 | Ratings Days                  |
|--------------------------------|----------------------------|------------------------------|-------------------------------|
| 3250 12th Street               | 09/01/2009-08/31/2010      | Number of Beds: 87           | Superior: 0                   |
| Sarasota FL 34237              | Days In CR 365             | Maximum: 31,                 | 755 Standard: <b>184</b>      |
| County: Sarasota[58]           | First Used: <b>2011/01</b> | Max Annualized: 31,          |                               |
| Region: South[2] Area: 8       | Last Used: <b>2011/07</b>  | Total Patient: 26,4          |                               |
| Control Private For profit [1] | Unaudited [3]              | Medicare: 6,3                | Inflation                     |
| Current Class South Small [3]  | Initial CR? False          | Medicaid: 15,0               | 1.21220000                    |
| Class at 1/94: South Small [3] | Medicaid Utilization       | 56.9168                      | 5% Semester Index: 1.26086800 |
| Operating Ex > 18 months [1]   | Occupancy:                 | 83.2026                      | 5% Cost: 1.04014546           |
| Open Date: 10/1/1969           | Statewide Low Occupan      | cy Threshold: <b>79.3144</b> | 0% Target: 1.01620550         |
| Acquired Date: 10/1/1969       | Medicaid Low Occupand      | cy Threshold: <b>41.9406</b> | 0% DC FY Index: 1.16916514    |
| Entered Medicaid 5/1/1970      | Low Occupancy Adjustr      | nent Factor: <b>104.9023</b> | 3% DC Sem Index: 1.19750000   |
| Med # Active Date: 12/20/2007  | Weighted Low Occ Adju      | stment Factor: 100.0000      | 0%                            |
| Previous Med # <b>309923</b>   |                            |                              | 1,02,120012                   |
|                                |                            |                              | PS Target: 1.02315072         |
|                                | Rate Cal                   | culations                    |                               |

|       |   | R         | ate Calculations |          |          |         |           |
|-------|---|-----------|------------------|----------|----------|---------|-----------|
| Item  | Description                               | Operating | Direct           | InDirect | Property | ROE     | Totals    |
| 1     | Total Cost                                | 717,097   | 1,317,069        | 751,653  | 235,645  | 112,501 | 3,133,965 |
| 1a    | Audit Adjustments                         |           |                  |          |          |         |           |
| 2     | Cost Per Diem                             | 47.6857   | 87.5827          | 49.9836  | 15.6700  | 7.4811  | 208.4031  |
| 3     | Cost Per Diem Inflated                    | 49.6001   | 89.7053          | 51.9902  |          |         |           |
| 4     | Low Occupancy Adjustment                  |           |                  |          |          |         |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 49.6001   | 89.7053          | 51.9902  | 15.6700  | 7.4811  | 214.4467  |
| 5a    | Interim Adjustment                        |           |                  |          |          |         |           |
| 5b    | Interim Adjusted Per Diem                 |           |                  |          |          |         |           |
| 6     | Prior Semester: Provider Target Base      | 62.4412   |                  | 58.5755  |          |         |           |
| 7     | Provider Target Rate                      | 63.8868   |                  | 59.9316  |          |         |           |
| 7a    | Interim Adjustment                        |           |                  |          |          |         |           |
| 7b    | Interim Adjusted Provider Target Rate     |           |                  |          |          |         |           |
| 8     | Cost Based Class Ceilings                 | 59.2863   | 102.7706         | 78.6955  | 13.6500  |         |           |
| 9     | Prior Semester: Class Ceiling Target Base | 60.7984   |                  | 70.2905  |          |         |           |
| 10    | Target Rate Class Ceiling                 | 61.7837   |                  | 71.4296  |          |         |           |
| 10a   | New Provider Target Limitation            |           |                  |          |          |         |           |
| 10b   | Base for line 10a                         |           |                  |          |          |         |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 49.6001   | 89.7053          | 51.9902  | 13.6500  | 7.4811  | 212.4267  |
| 12/13 | Medicaid Adjustment Rate                  |           | 0.6980           | 0.4046   |          |         |           |
| 14    | Prospective Per Diem 11                   | 49.6001   | 90.4033          | 52.3948  | 13.6500  | 7.4811  | 213.5293  |

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

Provider has submitted Supplemental Schedule.

Inflated Usual & Customary Charge





212.98

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### North Sarasota

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 10/1/1985 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1971/07   |
| Indexed Asset Value  | 2,218,483 |
| FRVS Base Asset:     | 1,731,265 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.030420  |
|                      |           |

| Mortgage Information |           |          |  |  |  |
|----------------------|-----------|----------|--|--|--|
| Amount:              | 825,000   | 0.00     |  |  |  |
| Type:                | Fixed [2] |          |  |  |  |
| < 60% of Base:       | True      |          |  |  |  |
| Interest Rate:       | 8.5000    | <b>%</b> |  |  |  |
| Chase Rate:          | 12.5000   | <b>%</b> |  |  |  |
| Amortization Rate:   | 12.5000   | <b>%</b> |  |  |  |
| Interest Only:       | True      |          |  |  |  |
| Yearly Payment:      | 220,655   |          |  |  |  |
|                      |           |          |  |  |  |

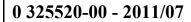
| Calculation of FRVS Per Diem |                             |          |  |  |  |
|------------------------------|-----------------------------|----------|--|--|--|
|                              | Total Amount                | Per Diem |  |  |  |
| 80% Capital(1):              | 1,774,786                   | 7.7207   |  |  |  |
| 20% ROE(2):                  | 443,697                     | 0.4723   |  |  |  |
| Insurance Cost(              | 3): <b>2,143</b>            | 0.0811   |  |  |  |
| Taxes Cost(3):               | 45,340                      | 1.7161   |  |  |  |
| Home Office(3)               | 20,383                      | 0.7715   |  |  |  |
| Replacement(38               | <b>§</b> 4): <b>181,620</b> | 0.0000   |  |  |  |
| Total FRVS P                 | D:                          | 10.7617  |  |  |  |

- (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 ( 0.030420) divided by annual available days (31,755) divided by Occup. Adj. (0.9000) = \$0.4723
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 28,500    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 10/1/1985   | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 147         | Effective PBS Limitation | 4,189,500 |  |

| Components   | Cost   |  |   | Comparison of Reimbursement under Cost vs. FRVS   |  |  |  |  |  |  |  |
|--|--|--|---|---|--|--|--|--|--|--|--|
| - 1 - 1 - · · ·  | Cost   | FRVS   | MTA*  | Final Component                                   |  |  |  |  |  |  |  |
| Operating  | 49.6001  | 49.6001  | 3.6226  | 45.9775   |  |  |  |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 90.4033<br>52.3948<br>13.6500<br>7.4811<br>-6.8062 | 90.4033<br>52.3948<br>10.7617<br>6.8062<br>-6.8062 | 6.6026<br>3.8267<br>0.7860<br>0.4971<br>-0.4971 | 83.8007<br>48.5681<br>9.9757<br>6.3091<br>-6.3091 |  |  |  |  |  |  |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on Totals      | 206.7231   | 203.1599   | 14.8379   | \$15.9684<br>\$8.6851<br>212.9755                 |  |  |  |  |  |  |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|





193.98

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

#### **MCHS- Delray**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| - JPC 0 | or cost reporter rospective [5] | Type of Cos  | ··· xccuar <sub>l</sub> | -j -jpc             | oi itate.i i | ospective | [*]       |      |              |            |
|---------|---------------------------------|--------------|-------------------------|---------------------|--------------|-----------|-----------|------|--------------|------------|
| Type o  | of Ownership: Private For pro   | fit [1] CHOV | V Status                | based o <u>n th</u> | nis Cost R   | eport: No | Change[1] |      |              |            |
|         | Provider Information            | Cost Re      | port (CR)               | )                   | Pat          | ient Days |           |      | Ratings l    | Days       |
| 1620    | 0 Jog Road                      | 05/01/2009   | -04/30/2                | 2 <b>010</b> Nu     | mber of B    | eds: 12   | 20        |      | Superior:    | 0          |
| Delra   | ay Beach FL 33446               | Days In CR   | •                       | 365 Ma              | ximum:       |           | 43,800    |      | Standard:    | 184        |
| Count   | y: Palm Beach[50]               | First Used:  | 2011/                   | <b>01</b> Ma        | ıx Annuali:  | zed:      | 43,800    |      | Conditional: | 0          |
| Regio   | n: South[2] Area: 9             | Last Used:   | 2011/                   | <b>07</b> To        | tal Patient: |           | 41,311    |      | Total:       | 184        |
| Contro  | ol Private For profit [1]       | Unaudited    | 3]                      | Me                  | edicare:     |           | 22,360    |      | Inflati      | on         |
| Currei  | nt Class South Large [4]        | Initial CR?  | False                   | Me                  | edicaid:     |           | 15,784    | FY I | ndex:        | 1.20140174 |
| Class   | at 1/94: <b>South Large [4]</b> | Medica       | id Utilizat             | tion                |              | 38.2      | 0774%     | Seme | ester Index: | 1.26086800 |
| Opera   | ting Ex $> 18$ months [1]       | Occupa       | ncy:                    |                     |              | 94.3      | 1735%     | Cost | •            | 1.04949740 |
| Open    | Date: <b>2/17/1999</b>          | Statewi      | de Low O                | ccupancy T          | hreshold:    | 79.3      | 1440%     | Targ | et:          | 1.01620550 |
| Acqui   | red Date: <b>2/17/1999</b>      | Medica       | id Low O                | ccupancy T          | hreshold:    |           | 4060%     | _    | FY Index:    | 1.16416550 |
| Entere  | ed Medicaid <b>2/17/1999</b>    |              |                         | Adjustment          |              |           | 1580%     |      | Sem Index:   | 1.19750000 |
|         | Active Date: 12/20/2007         | Weight       | ed Low O                | cc Adjustm          | ent Factor   | 100.0     | 0000%     |      | Inflation:   | 1.02863382 |
| Previo  | ous Med # <b>309761</b>         |              |                         |                     |              |           |           |      | arget:       | 1.02315072 |
|         |                                 |              |                         |                     | .•           |           |           | 151  | arget.       | 1.02313072 |
|         |                                 |              | ŀ                       | Rate Calcula        | itions       |           |           |      |              |            |
| Item    | Description                     | Ope          | rating                  | Direct              | I            | nDirect   | Property  | 7    | ROE          | Totals     |
| 1       | Total Cost                      | 80           | 2,120                   | 1,210,0             | 012          | 702,234   | 197,30    | 00   | 47,581       | 2,959,247  |
| 1a      | Audit Adjustments               |              |                         |                     |              |           |           |      |              |            |
| 2       | Cost Per Diem                   | 50           | 0.8186                  | 76.66               | 507          | 44.4902   | 12.50     | 00   | 3.0145       | 187.4840   |

|       | Rate Calculations                         |                 |                     |                     |          |        |           |
|-------|---|-----------------|---------------------|---------------------|----------|--------|-----------|
| Item  | Description                               | Operating       | Direct              | InDirect            | Property | ROE    | Totals    |
| 1     | Total Cost                                | 802,120         | 1,210,012           | 702,234             | 197,300  | 47,581 | 2,959,247 |
| 1a    | Audit Adjustments                         |                 |                     |                     |          |        |           |
| 2     | Cost Per Diem                             | 50.8186         | 76.6607             | 44.4902             | 12.5000  | 3.0145 | 187.4840  |
| 3     | Cost Per Diem Inflated                    | 53.3340         | 78.8558             | 46.6923             |          |        |           |
| 4     | Low Occupancy Adjustment                  |                 |                     |                     |          |        |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 53.3340         | 78.8558             | 46.6923             | 12.5000  | 3.0145 | 194.3966  |
| 5a    | Interim Adjustment                        |                 |                     |                     |          |        |           |
| 5b    | Interim Adjusted Per Diem                 |                 |                     |                     |          |        |           |
| 6     | Prior Semester: Provider Target Base      | 57.6944         |                     | 47.9568             |          |        |           |
| 7     | Provider Target Rate                      | 59.0301         |                     | 49.0670             |          |        |           |
| 7a    | Interim Adjustment                        |                 |                     |                     |          |        |           |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                     |                     |          |        |           |
| 8     | Cost Based Class Ceilings                 | 51.5193         | 97.3713             | 64.0999             | 13.6500  |        |           |
| 9     | Prior Semester: Class Ceiling Target Base | 50.3378         |                     | 56.8989             |          |        |           |
| 10    | Target Rate Class Ceiling                 | 51.1535         |                     | 57.8210             |          |        |           |
| 10a   | New Provider Target Limitation            |                 |                     |                     |          |        |           |
| 10b   | Base for line 10a                         |                 |                     |                     |          |        |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 51.1535         | 78.8558             | 46.6923             | 12.5000  | 3.0145 | 192.2161  |
| 12/13 | Medicaid Adjustment Rate                  |                 |                     |                     |          |        |           |
| 14    | Prospective Per Diem 11                   | 51.1535         | 78.8558             | 46.6923             | 12.5000  | 3.0145 | 192.2161  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custo | mary Limitations no | ot applied after 7/ | 1/2002   |        |           |





193.98

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

**MCHS- Delray** 

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 2/17/1999 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1999/01   |
| Indexed Asset Value  | 5,228,498 |
| FRVS Base Asset:     | 4,594,920 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage Information |                   |          |  |  |  |
|----------------------|-------------------|----------|--|--|--|
| Amount:              |                   | 0.00     |  |  |  |
| Type:                | None [1]          |          |  |  |  |
| < 60% of Base:       | True              |          |  |  |  |
| Interest Rate:       | 7.7500            | <b>%</b> |  |  |  |
| Chase Rate:          | 7.7500            | <b>%</b> |  |  |  |
| Amortization Rate:   | 7.7500            | <b>%</b> |  |  |  |
| Interest Only:       | True              |          |  |  |  |
| Yearly Payment:      | yment: <b>320</b> |          |  |  |  |

| Calculation of FRVS Per Diem |                   |          |  |  |
|------------------------------|-------------------|----------|--|--|
|                              | Total Amount      | Per Diem |  |  |
| 80% Capital(1):              | 4,182,798         | 8.1425   |  |  |
| 20% ROE(2):                  | 1,045,700         | 0.8372   |  |  |
| Insurance Cost(3             | ): 4,562          | 0.1104   |  |  |
| Taxes Cost(3):               | 119,900           | 2.9024   |  |  |
| Home Office(3):              | 33,376            | 0.8079   |  |  |
| Replacement(3&               | 4): <b>72,106</b> | 0.0000   |  |  |
| Total FRVS PD                | ):                | 12.8004  |  |  |

- (1) 80% Capital (\$4,182,798) amortized at 7.7500% for 20 years Interest of \$320,977 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.1425
- (2) 20% ROE (\$1,045,700) times the ROE factor (0.031560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8372
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 38,291    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 7/1/1998    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 4,594,920 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |   |  |  |
|--|--|--|---|--|--|
| Components   | Cost   | FRVS   | MTA*  | Final Component                                    |  |
| Operating  | 51.1535  | 51.1535  | 3.7360  | 47.4175  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 78.8558<br>46.6923<br>12.5000<br>3.0145<br>-0.4397 | 78.8558<br>46.6923<br>12.8004<br>0.4397<br>-0.4397 | 5.7593<br>3.4102<br>0.9349<br>0.0321<br>-0.0321 | 73.0965<br>43.2821<br>11.8655<br>0.4076<br>-0.4076 |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 101.77(4   | 100 7020   | 12.0101   | \$9.6381<br>\$8.6851                               |  |
| Totals   | 191.7764   | 189.5020   | 13.8404   | 193.9848   |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



NAME OF THE PARTY 
## Florida Agency For Health Care Administration

204.32

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### MCHS - Carrollwood

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership: Private For prof | tit [1] | CHOW Status based o                | n this Cost Report: No Change | i j |
|-------------------------------------|---------|------------------------------------|-------------------------------|-----|
| D '1 T C                            |         | $C \rightarrow D \rightarrow (CD)$ | D (' ) D                      |     |

| Provider Information            | Cost Re     | port (CR)    |          |             | Patient Da | ays       |     | Ratings 1     | Days       |
|---------------------------------|-------------|--------------|----------|-------------|------------|-----------|-----|---------------|------------|
| 3030 W. Bearass Avenue          | 06/01/2009  | 0-05/31/20   | 010      | Number o    | of Beds:   | 120       |     | Superior:     | 0          |
| Tampa FL 33618                  | Days In CR  | 3            | 65       | Maximun     | ı:         | 43,800    |     | Standard:     | 184        |
| County: Hillsborough[29]        | First Used: | 2011/0       | 1        | Max Ann     | ualized:   | 43,800    |     | Conditional:  | 0          |
| Region: Central[3] Area: 6      | Last Used:  | 2011/0       | 7        | Total Pati  | ent:       | 41,244    |     | Total:        | 184        |
| Control Private For profit [1]  | Unaudited   | [3]          |          | Medicare    | :          | 21,174    |     | Inflati       | on         |
| Current Class Central Large [6] | Initial CR? | False        |          | Medicaid    | •          | 12,405    | FY  | Index:        | 1.20403510 |
| Class at 1/94: North Large [2]  | Medica      | id Utilizati | on       |             | 3          | 80.07710% | Sen | nester Index: | 1.26086800 |
| Operating Ex > 18 months [1]    | Occupa      | ncy:         |          |             | 9          | 04.16438% | Cos | st:           | 1.04720203 |
| Open Date: 5/18/1990            | Statewi     | de Low Oc    | ccupanc  | y Thresho   | old: 7     | 79.31440% |     |               | 1.01620550 |
| Acquired Date: 5/18/1990        | Medica      | id Low Oc    | cupanc   | y Thresho   | ld: 4      | 11.94060% |     | FY Index:     | 1.16533216 |
| Entered Medicaid 7/20/1990      | Low Oo      | ccupancy A   | Adjustm  | nent Factor | : 11       | 8.72294%  |     | Sem Index:    | 1.19750000 |
| Med # Active Date: 12/20/2007   | Weight      | ed Low Oc    | c Adju   | stment Fac  | ctor: 10   | 0.00000%  | _   | Inflation:    | 1.02760401 |
| Previous Med # <b>319350</b>    |             |              |          |             |            |           |     |               |            |
|                                 |             |              |          |             |            |           | PS  | Target:       | 1.02315072 |
|                                 |             | Ra           | ate Calo | culations   |            |           |     |               |            |
| Item Description                | Ope         | rating       | Dir      | rect        | InDirect   | Prope     | rty | ROE           | Totals     |

|       |   | 10               | are carearations    |                     |          |         |           |
|-------|---|------------------|---------------------|---------------------|----------|---------|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE     | Totals    |
| 1     | Total Cost                                | 803,241          | 1,065,478           | 587,773             | 197,488  | 112,241 | 2,766,221 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |         |           |
| 2     | Cost Per Diem                             | 64.7514          | 85.8910             | 47.3819             | 15.9200  | 9.0480  | 222.9924  |
| 3     | Cost Per Diem Inflated                    | 67.8078          | 88.2619             | 49.6184             |          |         |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |         |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 67.8078          | 88.2619             | 49.6184             | 15.9200  | 9.0480  | 230.6561  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |         |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |         |           |
| 6     | Prior Semester: Provider Target Base      | 58.1097          |                     | 52.4437             |          |         |           |
| 7     | Provider Target Rate                      | 59.4550          |                     | 53.6578             |          |         |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |         |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |         |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |         |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |         |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |         |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |         |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |         |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 48.5666          | 88.2619             | 49.6184             | 13.6500  | 9.0480  | 209.1449  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |         |           |
| 14    | Prospective Per Diem 11                   | 48.5666          | 88.2619             | 49.6184             | 13.6500  | 9.0480  | 209.1449  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custom | nary Limitations no | ot applied after 7/ | 1/2002   |         |           |





204.32

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### MCHS - Carrollwood

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 7/20/1990 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1990/01   |
| Indexed Asset Value  | 5,070,981 |
| FRVS Base Asset:     | 3,602,760 |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031880  |
|                      |           |

| Mortgage Information |          |          |  |  |  |
|----------------------|----------|----------|--|--|--|
| Amount:              |          | 0.00     |  |  |  |
| Type:                | None [1] |          |  |  |  |
| < 60% of Base:       | True     |          |  |  |  |
| Interest Rate:       | 10.0000  | <b>%</b> |  |  |  |
| Chase Rate:          | 10.0000  | <b>%</b> |  |  |  |
| Amortization Rate:   | 10.0000  | <b>%</b> |  |  |  |
| Interest Only:       | True     |          |  |  |  |
| Yearly Payment:      | 402,     | 657      |  |  |  |

| Calculation o      | Calculation of FRVS Per Diem |          |  |  |  |  |
|--------------------|------------------------------|----------|--|--|--|--|
| Tota               | al Amount                    | Per Diem |  |  |  |  |
| 80% Capital(1):    | 4,056,785                    | 10.2145  |  |  |  |  |
| 20% ROE(2):        | 1,014,196                    | 0.8202   |  |  |  |  |
| Insurance Cost(3): | 3,489                        | 0.0846   |  |  |  |  |
| Taxes Cost(3):     | 65,030                       | 1.5767   |  |  |  |  |
| Home Office(3):    | 36,360                       | 0.8816   |  |  |  |  |
| Replacement(3&4):  | 188,360                      | 0.0000   |  |  |  |  |
| Total FRVS PD:     |                              | 13.5776  |  |  |  |  |

- (1) 80% Capital (\$4,056,785) amortized at 10.0000% for 20 years Interest of \$402,657 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.2145
- (2) 20% ROE (\$1,014,196) times the ROE factor (0.031880) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8202
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | termination | Used Per Bed Standard:   | 30,023    |  |
|----------------------|-------------|--------------------------|-----------|--|
| Comparison Date:     | 7/1/1989    | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 120         | Effective PBS Limitation | 3,602,760 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |   |  |  |
|--|--|--|---|--|--|
| Components   | Cost   | FRVS   | MTA*  | Final Component                                    |  |
| Operating  | 48.5666  | 48.5666  | 3.5471  | 45.0195  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 88.2619<br>49.6184<br>13.6500<br>9.0480<br>-7.8851 | 88.2619<br>49.6184<br>13.5776<br>7.8851<br>-7.8851 | 6.4462<br>3.6239<br>0.9916<br>0.5759<br>-0.5759 | 81.8157<br>45.9945<br>12.5860<br>7.3092<br>-7.3092 |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals     | 201.2598   | 200.0245   | 14.6088   | \$10.2238<br>\$8.6851<br>204.3246                  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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Florida Agency For Health Care Administration

191.01

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **MCHS Dunedin**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of Ownership: Tittate I of pro | nt [1] CHO W Status basea  | on this cost repor | t: 110 Change | 1                            |            |
|-------------------------------------|----------------------------|--------------------|---------------|------------------------------|------------|
| Provider Information                | Cost Report (CR)           | Patient            | Patient Days  |                              | Days       |
| 870 Patricia Ave                    | 10/01/2009-09/30/2010      | Number of Beds:    | 120           | Superior:                    | 184        |
| Dunedin FL 34698                    | Days In CR 365             | Maximum:           | 43,800        | Standard:                    | 0          |
| County: Pinellas[52]                | First Used: <b>2011/07</b> | Max Annualized:    | 43,800        | Conditional:                 | 0          |
| Region: Central[3] Area: 5          | Last Used: <b>2011/07</b>  | Total Patient:     | 38,569        | Total:                       | 184        |
| Control Private For profit [1]      | Unaudited [3]              | Medicare:          | 12,971        | Inflat                       | ion        |
| Current Class Central Large [6]     | Initial CR? False          | Medicaid:          | 18,110        | FY Index:                    | 1.21497768 |
| Class at 1/94: North Large [2]      | Medicaid Utilization       |                    | 46.95481%     | Semester Index:              | 1.26086800 |
| Operating Ex > 18 months [1]        | Occupancy:                 |                    | 88.05708%     | Cost:                        | 1.03777050 |
| Open Date: 4/18/1983                | Statewide Low Occupa       | 79.31440%          | Target:       | 1.01620550                   |            |
| Acquired Date: 5/1/1996             | Medicaid Low Occupa        | 41.94060%          | DC FY Index:  | 1.17050000                   |            |
| Entered Medicaid 5/1/1996           | Low Occupancy Adjus        | tment Factor:      | 111.02281%    | DC F1 Index. DC Sem Index:   | 1.19750000 |
| Med # Active Date: 12/20/2007       | Weighted Low Occ Ad        | justment Factor:   | 100.00000%    | DC Sem Thuex.  DC Inflation: |            |
| Previous Med # <b>310191</b>        |                            |                    |               |                              | 1.02306707 |
|                                     |                            |                    |               | PS Target:                   | 1.02315072 |
|                                     | Rate C                     | alculations        |               |                              |            |
| Itama Danamintian                   | On anotin a                | Dina et In Din     | Dunnam        | DOE                          | Tatala     |

|       | Rate Calculations                         |                  |                     |                     |          |         |           |  |  |  |
|-------|---|------------------|---------------------|---------------------|----------|---------|-----------|--|--|--|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE     | Totals    |  |  |  |
| 1     | Total Cost                                | 765,064          | 1,519,069           | 749,459             | 297,910  | 145,848 | 3,477,350 |  |  |  |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |         |           |  |  |  |
| 2     | Cost Per Diem                             | 42.2454          | 83.8801             | 41.3837             | 16.4500  | 8.0535  | 192.0127  |  |  |  |
| 3     | Cost Per Diem Inflated                    | 43.8410          | 85.8150             | 42.9468             |          |         |           |  |  |  |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |         |           |  |  |  |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 43.8410          | 85.8150             | 42.9468             | 16.4500  | 8.0535  | 197.1063  |  |  |  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |         |           |  |  |  |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |         |           |  |  |  |
| 6     | Prior Semester: Provider Target Base      | 59.5884          |                     | 47.6815             |          |         |           |  |  |  |
| 7     | Provider Target Rate                      | 60.9679          |                     | 48.7854             |          |         |           |  |  |  |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |         |           |  |  |  |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |         |           |  |  |  |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |         |           |  |  |  |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |         |           |  |  |  |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |         |           |  |  |  |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |         |           |  |  |  |
| 10b   | Base for line 10a                         |                  |                     |                     |          |         |           |  |  |  |
| 11    | Lesser of 5,7,8,10, 10a                   | 43.8410          | 85.8150             | 42.9468             | 13.6500  | 8.0535  | 194.3063  |  |  |  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |         |           |  |  |  |
| 14    | Prospective Per Diem 11                   | 43.8410          | 85.8150             | 42.9468             | 13.6500  | 8.0535  | 194.3063  |  |  |  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/ | 1/2002   |         |           |  |  |  |





191.01

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **MCHS Dunedin**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 5/1/1996  |
|-----------------------|-----------|
| Year of Phase-In/Full | :         |
| RS to Start Calcs:    | 1996/01   |
| Indexed Asset Value   | 3,589,774 |
| FRVS Base Asset:      | 3,043,800 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.029580  |
|                       |           |

| Mortgage Information |          |      |  |  |  |  |  |  |
|----------------------|----------|------|--|--|--|--|--|--|
| Amount: 0.00         |          |      |  |  |  |  |  |  |
| Type:                | None [1] |      |  |  |  |  |  |  |
| < 60% of Base:       | True     |      |  |  |  |  |  |  |
| Interest Rate:       | 8.2500   | %    |  |  |  |  |  |  |
| Chase Rate:          | 8.2500   | %    |  |  |  |  |  |  |
| Amortization Rate:   | 8.2500   | %    |  |  |  |  |  |  |
| Interest Only:       | True     |      |  |  |  |  |  |  |
| Yearly Payment:      | 234      | ,731 |  |  |  |  |  |  |

| Calculation of FRVS Per Diem |            |          |  |  |  |  |  |  |  |
|------------------------------|------------|----------|--|--|--|--|--|--|--|
| То                           | tal Amount | Per Diem |  |  |  |  |  |  |  |
| 80% Capital(1):              | 2,871,819  | 5.9546   |  |  |  |  |  |  |  |
| 20% ROE(2):                  | 717,955    | 0.5387   |  |  |  |  |  |  |  |
| Insurance Cost(3):           | 4,998      | 0.1296   |  |  |  |  |  |  |  |
| Taxes Cost(3):               | 64,256     | 1.6660   |  |  |  |  |  |  |  |
| Home Office(3):              | 29,264     | 0.7587   |  |  |  |  |  |  |  |
| Replacement(3&4)             | : 248,759  | 0.0000   |  |  |  |  |  |  |  |
| Total FRVS PD:               |            | 9.0476   |  |  |  |  |  |  |  |

- (1) 80% Capital (\$2,871,819) amortized at 8.2500% for 20 years Interest of \$234,731 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.9546
- (43,800) divided by Occup. Adj. (0.9000) \$3.9340 (2) 20% ROE (\$717,955) times the ROE factor (0.029580) divided by annual available days (43,800) divided by
- Occup. Adj. (0.9000) = \$0.5387
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |          | Used Per Bed Standard:   | 25,365    |  |  |
|--------------------------------|----------|--------------------------|-----------|--|--|
| Comparison Date:               | 7/1/1982 | Current RS PBS:          | 49,593    |  |  |
| Comparison Bed                 | 120      | Effective PBS Limitation | 3,043,800 |  |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |   |   |   |  |  |  |  |  |  |  |
|--|--|---|---|---|--|--|--|--|--|--|--|
| Components Cost FRVS MTA* Final Component                          |  |   |   |   |  |  |  |  |  |  |  |
| Operating  | 43.8410  | 43.8410   | 3.2019  | 40.6391   |  |  |  |  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 85.8150<br>42.9468<br>13.6500<br>8.0535<br>-6.9207 | 85.8150<br>42.9468<br>9.0476<br>6.9207<br>-6.9207 | 6.2675<br>3.1366<br>0.6608<br>0.5055<br>-0.5055 | 79.5475<br>39.8102<br>8.3868<br>6.4152<br>-6.4152 |  |  |  |  |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 197 2957   | 191 (504  | 12.2669   | \$13.9442<br>\$8.6851                             |  |  |  |  |  |  |  |
| Totals   | 187.3856   | 181.6504  | 13.2668   | 191.0129  |  |  |  |  |  |  |  |

| *Medicaid | Trend | Ad | justment | : |
|-----------|-------|----|----------|---|
|-----------|-------|----|----------|---|



201.34

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

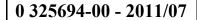
### MCHS - Palm Harbor

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Ί | ype of Ownershi | p: Private Fo | r profit | [1] | CHOW  | Status based | o <u>n this Cost Report: No Change[1</u> |  |
|---|-----------------|---------------|----------|-----|-------|--------------|--|--|
|   |                 |               |          |     | a . n | (67)         | n n                                      |  |

| Type of Ownership: Private For p | be of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Chang |   |     |           |                    |                   |            |            |              |            |
|----------------------------------|---|---|-----|-----------|--------------------|-------------------|------------|------------|--------------|------------|
| Provider Information             | Cost R  | eport (CR)                                    | )   |           | Patient Days       |                   |            |            | Ratings 1    | Days       |
| 2851 Tampa Rd                    | 06/01/200   | 06/01/2009-05/31/2010                         |     | Number    | imber of Beds: 180 |                   | 0          |            | Superior:    | 184        |
| Palm Harbor FL 34684             | Days In CR  | (   | 365 | Maximu    | m:                 | (                 | 65,700     |            | Standard:    | 0          |
| County: Pinellas[52]             | First Used:   | 2011/   | 01  | Max Anı   | nualized:          | ed: <b>65,700</b> |            |            | Conditional: | 0          |
| Region: Central[3] Area: 5       | Last Used:  | 2011/   | 07  | Total Pat | tient:             |                   | 57,396     |            | Total:       | 184        |
| Control Private For profit [1]   | Unaudited   | [3]   |     | Medicare  | e:                 | 2                 | 20,701     |            | Inflati      | on         |
| Current Class Central Large [6   | Initial CR?   | False   |     | Medicaio  | 1:                 | Ź                 | 21,873     | FY I       | ndex:        | 1.20403510 |
| Class at 1/94: North Large [2]   | Medic   | Medicaid Utilization                          |     |           |                    | 38.10893%         |            | Seme       | ester Index: | 1.26086800 |
| Operating Ex > 18 months [1]     | Occup   | Occupancy: <b>87.36073%</b>                   |     |           | 6073%              | Cost:             |            | 1.04720203 |              |            |
| Open Date: 9/28/1990             | Statew  | Statewide Low Occupancy Threshold: 79         |     |           | 79.31440%          |                   |            | 1.01620550 |              |            |
| Acquired Date: 9/28/1990         | Medic   | Medicaid Low Occupancy Threshold: 41.94060%   |     |           |                    | DC FY Index:      |            | 1.16533216 |              |            |
| Entered Medicaid 9/28/1990       | Low C   | Low Occupancy Adjustment Factor: 110.14485%   |     |           |                    | Sem Index:        | 1.19750000 |            |              |            |
| Med # Active Date: 12/20/2007    | Weigh   | Weighted Low Occ Adjustment Factor: 100.0000% |     |           |                    | Inflation:        | 1.02760401 |            |              |            |
| Previous Med # <b>310395</b>     |   | , , , , , , , , , , , , , , , , , , ,         |     |           |                    |                   | _          |            |              |            |
|                                  |   |   |     |           |                    |                   | PS T       | Carget:    | 1.02315072   |            |
|                                  | Rate Calculations   |   |     |           |                    |                   |            |            |              |            |
| Item Description                 | Op  | erating                                       | Di  | rect      | InDire             | ect               | Propert    | y          | ROE          | Totals     |
| 1 Total Cost                     | 1.1   | 27,451  | 1.8 | 89,324    | 905,               | 872               | 281,5      | 506        | 199,449      | 4,403,602  |

|       | Rate Calculations                         |                  |                     |                     |          |         |           |
|-------|---|------------------|---------------------|---------------------|----------|---------|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect            | Property | ROE     | Totals    |
| 1     | Total Cost                                | 1,127,451        | 1,889,324           | 905,872             | 281,506  | 199,449 | 4,403,602 |
| 1a    | Audit Adjustments                         |                  |                     |                     |          |         |           |
| 2     | Cost Per Diem                             | 51.5453          | 86.3770             | 41.4151             | 12.8700  | 9.1185  | 201.3259  |
| 3     | Cost Per Diem Inflated                    | 53.9783          | 88.7614             | 43.3700             |          |         |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                     |          |         |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 53.9783          | 88.7614             | 43.3700             | 12.8700  | 9.1185  | 208.0982  |
| 5a    | Interim Adjustment                        |                  |                     |                     |          |         |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                     |          |         |           |
| 6     | Prior Semester: Provider Target Base      | 53.2933          |                     | 46.1145             |          |         |           |
| 7     | Provider Target Rate                      | 54.5271          |                     | 47.1821             |          |         |           |
| 7a    | Interim Adjustment                        |                  |                     |                     |          |         |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                     |          |         |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044             | 13.6500  |         |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439             |          |         |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375             |          |         |           |
| 10a   | New Provider Target Limitation            |                  |                     |                     |          |         |           |
| 10b   | Base for line 10a                         |                  |                     |                     |          |         |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 48.5666          | 88.7614             | 43.3700             | 12.8700  | 9.1185  | 202.6865  |
| 12/13 | Medicaid Adjustment Rate                  |                  |                     |                     |          |         |           |
| 14    | Prospective Per Diem 11                   | 48.5666          | 88.7614             | 43.3700             | 12.8700  | 9.1185  | 202.6865  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custor | nary Limitations no | ot applied after 7/ | 1/2002   |         |           |





201.34

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

| MCHS -  | Palm      | Harbor    |
|---------|-----------|-----------|
| MICHS - | · 1 alili | II ai DUI |

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:           | 9/28/1990 |
|-----------------------|-----------|
| Year of Phase-In/ Ful | 1:        |
| RS to Start Calcs:    | 1990/07   |
| Indexed Asset Value   | 6,911,352 |
| FRVS Base Asset:      | 5,431,320 |
| Occup Adj Factor:     | 0.9000    |
| ROE Factor            | 0.031880  |
|                       |           |

| Mortgage Information |          |          |  |  |
|----------------------|----------|----------|--|--|
| Amount:              |          | 0.00     |  |  |
| Type:                | None [1] |          |  |  |
| < 60% of Base:       | True     |          |  |  |
| Interest Rate:       | 10.0000  | <b>%</b> |  |  |
| Chase Rate:          | 10.0000  | <b>%</b> |  |  |
| Amortization Rate:   | 10.0000  | <b>%</b> |  |  |
| Interest Only:       | True     |          |  |  |
| Yearly Payment:      | 548,     | ,790     |  |  |
|                      |          |          |  |  |

| Calculation     | on of FRVS Per      | Diem     |
|-----------------|---------------------|----------|
|                 | Total Amount        | Per Diem |
| 80% Capital(1): | 5,529,082           | 9.2811   |
| 20% ROE(2):     | 1,382,270           | 0.7453   |
| Insurance Cost( | 3): <b>6,619</b>    | 0.1153   |
| Taxes Cost(3):  | 98,321              | 1.7130   |
| Home Office(3)  | 45,553              | 0.7937   |
| Replacement(38  | k4): <b>612,909</b> | 0.0000   |
| Total FRVS PI   | D:                  | 12.6484  |

- (1) 80% Capital (\$5,529,082) amortized at 10.0000% for 20 years Interest of \$548,790 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$9.2811
- (2) 20% ROE (\$1,382,270) times the ROE factor (0.031880) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.7453
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Det | ermination | Used Per Bed Standard:   | 30,174    |  |
|----------------------|------------|--------------------------|-----------|--|
| Comparison Date:     | 1/1/1990   | Current RS PBS:          | 49,593    |  |
| Comparison Bed       | 180        | Effective PBS Limitation | 5,431,320 |  |

| Comparison of Reimbursement under Cost vs. FRVS                    |  |  |   |  |  |  |  |
|--|--|--|---|--|--|--|--|
| Components Cost FRVS MTA* Final Component                          |  |  |   |  |  |  |  |
| Operating  | 48.5666  | 48.5666  | 3.5471  | 45.0195  |  |  |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 88.7614<br>43.3700<br>12.8700<br>9.1185<br>-7.7569 | 88.7614<br>43.3700<br>12.6484<br>7.7569<br>-7.7569 | 6.4827<br>3.1675<br>0.9238<br>0.5665<br>-0.5665 | 82.2787<br>40.2025<br>11.7246<br>7.1904<br>-7.1904 |  |  |  |
| Quality Assess-Medicaid Share<br>Supplemental Rate Add-on          | 104 0206   | 102.24(4   | 111211  | \$13.4323<br>\$8.6851                              |  |  |  |
| Totals   | 194.9296   | 193.3464   | 14.1211   | 201.3427   |  |  |  |

| *Medicaio | l Trend | Adj | ustment | : |
|-----------|---------|-----|---------|---|
|-----------|---------|-----|---------|---|



187.96

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Heartland of Zephyrhills**

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type of | of Ownership | : Private For p | rofit [1] | CHOW Status based o | n this Cost Repor | rt: No Change[1] |
|---------|--------------|-----------------|-----------|---------------------|-------------------|------------------|
|         |              |                 |           |                     |                   |                  |

| Provider Information            | Cost Report (CR)           | Patient Days                  | Ratings D         | Days       |  |  |
|---------------------------------|----------------------------|-------------------------------|-------------------|------------|--|--|
| 38220 Henry Drive               | 10/01/2009-09/30/2010      | Number of Beds: 120           | Superior:         | 0          |  |  |
| Zephyrhills FL 33540            | Days In CR 365             | Maximum: 43,                  | 800 Standard:     | 184        |  |  |
| County: Pasco[51]               | First Used: <b>2011/07</b> | Max Annualized: 43,           | 800 Conditional:  | 0          |  |  |
| Region: Central[3] Area: 5      | Last Used: <b>2011/07</b>  | Total Patient: 40,            | 162 Total:        | 184        |  |  |
| Control Private For profit [1]  | Unaudited [3]              | Medicare: 13,                 | 185 Inflation     | on         |  |  |
| Current Class Central Large [6] | Initial CR? False          | Medicaid: 22,                 | FY Index:         | 1.21497768 |  |  |
| Class at 1/94: North Large [2]  | Medicaid Utilization       | 54.9076                       | Semester Index:   | 1.26086800 |  |  |
| Operating Ex > 18 months [1]    | Occupancy:                 | 91.6940                       |                   | 1.03777050 |  |  |
| Open Date: 1/25/1988            | Statewide Low Occupan      | cy Threshold: <b>79.314</b> 4 | Target:           | 1.01620550 |  |  |
| Acquired Date: 1/25/1988        | Medicaid Low Occupand      | cy Threshold: 41.9406         | 500%              | 1.17050000 |  |  |
| Entered Medicaid 2/4/1988       | Low Occupancy Adjustr      | ment Factor: 115.6083         | 150/ <sub>0</sub> | 1.19750000 |  |  |
| Med # Active Date: 12/20/2007   | Weighted Low Occ Adju      | stment Factor: 100.000        | DC Inflation:     | 1.02306707 |  |  |
| Previous Med # <b>211834</b>    |                            |                               |                   |            |  |  |
|                                 |                            |                               | PS Target:        | 1.02315072 |  |  |
| Rate Calculations               |                            |                               |                   |            |  |  |

|       | Rate Calculations                         |                  |                     |                      |          |         |           |
|-------|---|------------------|---------------------|----------------------|----------|---------|-----------|
| Item  | Description                               | Operating        | Direct              | InDirect             | Property | ROE     | Totals    |
| 1     | Total Cost                                | 1,019,384        | 1,645,703           | 860,796              | 200,012  | 144,726 | 3,870,621 |
| 1a    | Audit Adjustments                         |                  |                     |                      |          |         |           |
| 2     | Cost Per Diem                             | 46.2264          | 74.6283             | 39.0348              | 9.0700   | 6.5629  | 175.5225  |
| 3     | Cost Per Diem Inflated                    | 47.9724          | 76.3498             | 40.5092              |          |         |           |
| 4     | Low Occupancy Adjustment                  |                  |                     |                      |          |         |           |
| 5     | Occupancy Adjusted/Inflated Per Diem      | 47.9724          | 76.3498             | 40.5092              | 9.0700   | 6.5629  | 180.4643  |
| 5a    | Interim Adjustment                        |                  |                     |                      |          |         |           |
| 5b    | Interim Adjusted Per Diem                 |                  |                     |                      |          |         |           |
| 6     | Prior Semester: Provider Target Base      | 53.9498          |                     | 46.1145              |          |         |           |
| 7     | Provider Target Rate                      | 55.1988          |                     | 47.1821              |          |         |           |
| 7a    | Interim Adjustment                        |                  |                     |                      |          |         |           |
| 7b    | Interim Adjusted Provider Target Rate     |                  |                     |                      |          |         |           |
| 8     | Cost Based Class Ceilings                 | 49.6383          | 96.2960             | 61.3044              | 13.6500  |         |           |
| 9     | Prior Semester: Class Ceiling Target Base | 47.7921          |                     | 55.1439              |          |         |           |
| 10    | Target Rate Class Ceiling                 | 48.5666          |                     | 56.0375              |          |         |           |
| 10a   | New Provider Target Limitation            |                  |                     |                      |          |         |           |
| 10b   | Base for line 10a                         |                  |                     |                      |          |         |           |
| 11    | Lesser of 5,7,8,10, 10a                   | 47.9724          | 76.3498             | 40.5092              | 9.0700   | 6.5629  | 180.4643  |
| 12/13 | Medicaid Adjustment Rate                  |                  | 0.4215              | 0.2237               |          |         |           |
| 14    | Prospective Per Diem 11                   | 47.9724          | 76.7713             | 40.7329              | 9.0700   | 6.5629  | 181.1095  |
| 15    | Inflated Usual & Customary Charge         | Usual and Custon | nary Limitations no | ot applied after 7/1 | 1/2002   |         |           |

Provider has submitted Supplemental Schedule.





187.96

Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### **Heartland of Zephyrhills**

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:            | 2/4/1988  |
|------------------------|-----------|
| Year of Phase-In/ Full | :         |
| RS to Start Calcs:     | 1988/01   |
| Indexed Asset Value    | 5,530,407 |
| FRVS Base Asset:       | 3,530,760 |
| Occup Adj Factor:      | 0.9000    |
| ROE Factor             | 0.029580  |
|                        |           |

| Mortgage Information        |             |   |  |  |  |
|-----------------------------|-------------|---|--|--|--|
| Mortgage III.               | ioiiiatioii |   |  |  |  |
| Amount: <b>4,000,000.00</b> |             |   |  |  |  |
| Type: Variable [3]          |             |   |  |  |  |
| < 60% of Base:              | ase: False  |   |  |  |  |
| Interest Rate:              | 6.0150 %    |   |  |  |  |
| Chase Rate:                 | 8.5000 %    |   |  |  |  |
| Amortization Rate:          | 6.0150 %    | ó |  |  |  |
| Interest Only:              | False       |   |  |  |  |
| Yearly Payment:             | 380,827     |   |  |  |  |
|                             |             | _ |  |  |  |

| Calculation of FRVS Per Diem |                    |          |  |  |  |  |
|------------------------------|--------------------|----------|--|--|--|--|
| 7                            | Total Amount       | Per Diem |  |  |  |  |
| 80% Capital(1):              | 4,424,326          | 9.6608   |  |  |  |  |
| 20% ROE(2):                  | 1,106,081          | 0.8300   |  |  |  |  |
| Insurance Cost(3)            | ): <b>3,116</b>    | 0.0776   |  |  |  |  |
| Taxes Cost(3):               | 59,203             | 1.4741   |  |  |  |  |
| Home Office(3):              | 26,161             | 0.6514   |  |  |  |  |
| Replacement(3&               | 4): <b>278,060</b> | 0.0000   |  |  |  |  |
| Total FRVS PD                | )-                 | 12.6939  |  |  |  |  |

- (1) 80% Capital (\$4,424,326) amortized at 6.0150% for 20 years Principal & Interest of \$380,827 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.6608
- (2) 20% ROE (\$1,106,081) times the ROE factor (0.029580) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8300
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard De | termination | Used Per Bed Standard:   | 29,423    |  |
|---------------------|-------------|--------------------------|-----------|--|
| Comparison Date:    | 7/1/1987    | Current RS PBS:          | 49,593    |  |
| Comparison Bed      | 120         | Effective PBS Limitation | 3,530,760 |  |

| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | Cost<br>47.9724                                   | FRVS<br>47.9724                                    | MTA* 3.5037                                     | Final Component                                    |  |
|--|---|--|---|--|--|
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 47.9724   | 47.9724  | 3 5037  |  |  |
| Direct Care Indirect Care Property ROE ROE Adjustment              |   |  | 3.303/  | 44.4687  |  |
|  | 76.7713<br>40.7329<br>9.0700<br>6.5629<br>-5.7450 | 76.7713<br>40.7329<br>12.6939<br>5.7450<br>-5.7450 | 5.6070<br>2.9749<br>0.9271<br>0.4196<br>-0.4196 | 71.1643<br>37.7580<br>11.7668<br>5.3254<br>-5.3254 |  |
| Quality Assess-Medicaid Share Supplemental Rate Add-on  Totals  1' |   | 178.1705   | 13.0127   | \$14.1125<br>\$8.6851<br>187.9554                  |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|



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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

### Moosehaven, Inc.

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]

| Type o | of Ownership: | : Private Non-Pr | ofit [3] | CHOW Status based | <u>on this Cost Re</u> | port: No Change | :[1] |
|--------|---------------|------------------|----------|-------------------|------------------------|-----------------|------|
|        |               |                  |          |                   |                        |                 |      |

| Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change[1] |                      |                   |                                |              |               |               |            |
|---|----------------------|-------------------|--------------------------------|--------------|---------------|---------------|------------|
| Provider Information  | Cost Report (CR) Pat |                   | Patient I                      | Patient Days |               | Ratings Days  |            |
| 1701 Park Avenue  | 05/01/2009-04/30/2   | <b>2010</b> Numl  | er of Beds:                    | 36           |               | Superior:     | 0          |
| Orange Park FL 32073  | Days In CR           | <b>365</b> Maxi   | mum:                           | 13,140       |               | Standard:     | 184        |
| County: Clay[10]  | First Used: 2011     | / <b>01</b> Max   | Annualized:                    | 13,140       |               | Conditional:  | 0          |
| Region: North [1] Area: 4   | Last Used: 2011      | / <b>07</b> Total | Patient:                       | 10,854       |               | Total:        | 184        |
| Control Private Non-Profit [3]  | Unaudited [3]        | Medi              | care:                          | 1,810        |               | Inflati       | on         |
| Current Class North Small [1]   | Initial CR? False    | Medi              | caid:                          | 6,820        | FY            | Index:        | 1.20140174 |
| Class at 1/94: North Small [1]  | Medicaid Utiliza     | ition             |                                | 62.83398%    | Sem           | nester Index: | 1.26086800 |
| Operating Ex > 18 months [1]  | Occupancy:           |                   | 82.60274%                      |              |               | t:            | 1.04949740 |
| Open Date: 1/1/1922   | Statewide Low (      | Occupancy Thr     | Thurshald. 70 21//00/          |              |               | get:          | 1.01620550 |
| Acquired Date: 1/1/1922   | Medicaid Low C       | Occupancy Thro    | cy Threshold: <b>41.94060%</b> |              | DC FY Index:  |               | 1.16416550 |
| Entered Medicaid 4/17/2008  | Low Occupancy        | Adjustment Fa     |                                | 104.14596%   | DC Sem Index: |               | 1.19750000 |
| Med # Active Date: 4/17/2008  | Weighted Low (       | Occ Adjustmen     | djustment Factor: 100.0000%    |              | DC Inflation: |               | 1.02863382 |
| Previous Med #  |                      |                   |                                |              |               | Target:       |            |
|   |                      |                   |                                |              | 13            | rarget:       | 1.02315072 |
| Rate Calculations   |                      |                   |                                |              |               |               |            |
| Item Description  | Operating            | Direct            | InDire                         | ct Prope     | rty           | ROE           | Totals     |
| 1 Total Cost  | 436,344              | 773,83            | 714,8                          | 353 93       | ,775          | 0             | 2,018,803  |
| 1a Audit Adjustments  |                      |                   |                                |              |               |               |            |

|       | Rate Calculations   |           |          |          |          |     |           |
|-------|---|-----------|----------|----------|----------|-----|-----------|
| Item  | Description   | Operating | Direct   | InDirect | Property | ROE | Totals    |
| 1     | Total Cost  | 436,344   | 773,831  | 714,853  | 93,775   | 0   | 2,018,803 |
| 1a    | Audit Adjustments   |           |          |          |          |     |           |
| 2     | Cost Per Diem   | 63.9801   | 113.4650 | 104.8172 | 13.7500  |     | 296.0123  |
| 3     | Cost Per Diem Inflated  | 67.1469   | 116.7139 | 110.0054 |          |     |           |
| 4     | Low Occupancy Adjustment  |           |          |          |          |     |           |
| 5     | Occupancy Adjusted/Inflated Per Diem  | 67.1469   | 116.7139 | 110.0054 | 13.7500  |     | 307.6162  |
| 5a    | Interim Adjustment  |           |          |          |          |     |           |
| 5b    | Interim Adjusted Per Diem   |           |          |          |          |     |           |
| 6     | Prior Semester: Provider Target Base  | 63.5574   |          | 95.3643  |          |     |           |
| 7     | Provider Target Rate  | 65.0288   |          | 97.5721  |          |     |           |
| 7a    | Interim Adjustment  |           |          |          |          |     |           |
| 7b    | Interim Adjusted Provider Target Rate   |           |          |          |          |     |           |
| 8     | Cost Based Class Ceilings   | 53.6870   | 92.6766  | 66.4586  | 13.6500  |     |           |
| 9     | Prior Semester: Class Ceiling Target Base   | 48.4247   |          | 58.4725  |          |     |           |
| 10    | Target Rate Class Ceiling   | 49.2094   |          | 59.8127  |          |     |           |
| 10a   | New Provider Target Limitation  | 48.6323   |          | 57.4946  |          |     |           |
| 10b   | Base for line 10a   | 47.5319   |          | 56.1937  |          |     |           |
| 11    | Lesser of 5,7,8,10, 10a   | 48.6323   | 92.6766  | 57.4946  | 13.6500  |     | 212.4535  |
| 12/13 | Medicaid Adjustment Rate  |           | 1.3381   | 0.8301   |          |     |           |
| 14    | Prospective Per Diem 11   | 48.6323   | 94.0147  | 58.3247  | 13.6500  |     | 214.6217  |
| 15    | 15 Inflated Usual & Customary Charge Usual and Customary Limitations not applied after 7/1/2002 |           |          |          |          |     |           |





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Office of Medicaid Cost Reimbursement Planning and Analysis Computation of Nursing Home Medicaid Reimbursement Rate Rate Semester 07/01/2011 through 12/31/2011

**FRVS** 

FRVS Status as of this Semester:

| Began FRVS:          | 4/17/2008 |
|----------------------|-----------|
| Year of Phase-In/Ful | 1:        |
| RS to Start Calcs:   | 1971/07   |
| Indexed Asset Value  | 420,786   |
| FRVS Base Asset:     | 0         |
| Occup Adj Factor:    | 0.9000    |
| ROE Factor           | 0.031560  |
|                      |           |

| Mortgage Information |          |      |  |  |  |
|----------------------|----------|------|--|--|--|
| Amount:              |          | 0.00 |  |  |  |
| Type:                | None [1] |      |  |  |  |
| < 60% of Base:       | True     |      |  |  |  |
| Interest Rate:       | 0.0000   | %    |  |  |  |
| Chase Rate:          | 7.7500   | %    |  |  |  |
| Amortization Rate:   | 7.7500   | %    |  |  |  |
| Interest Only:       | True     |      |  |  |  |
| Yearly Payment:      | 25,832   |      |  |  |  |

| Calculation of FRVS Per Diem |            |          |  |  |  |  |
|------------------------------|------------|----------|--|--|--|--|
| То                           | tal Amount | Per Diem |  |  |  |  |
| 80% Capital(1):              | 336,629    | 2.1843   |  |  |  |  |
| 20% ROE(2):                  | 84,157     | 0.2246   |  |  |  |  |
| Insurance Cost(3):           | 18,287     | 1.6848   |  |  |  |  |
| Taxes Cost(3):               | 1,953      | 0.1799   |  |  |  |  |
| Home Office(3):              | 0          | 0.0000   |  |  |  |  |
| Replacement(3&4)             | 5,836      | 0.0000   |  |  |  |  |
| Total FRVS PD:               |            | 4.2736   |  |  |  |  |

- (1) 80% Capital (\$336,629) amortized at 7.7500% for 20 years Interest of \$25,832 divided by annual available days
- (13,140) divided by Occup. Adj. (0.9000) = \$2.1843
- (2) 20% ROE (\$84,157) times the ROE factor (0.031560) divided by annual available days (13,140) divided by Occup. Adj. (0.9000) = \$0.2246
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

| Per Bed Standard Determination |          | Used Per Bed Standard: 10,669    | , |
|--------------------------------|----------|----------------------------------|---|
| Comparison Date:               | 1/1/1972 | Current RS PBS: 49,593           |   |
| Comparison Bed                 | 36       | Effective PBS Limitation 384,084 | ł |

| Comparison of Reimbursement under Cost vs. FRVS                    |   |  |                            |                              |  |
|--|---|--|----------------------------|------------------------------|--|
| Components   | Cost  | FRVS   | MTA*                       | Final Component              |  |
| Operating  | 48.6323   | 48.6323  | 3.5519                     | 45.0804                      |  |
| Patient Care Direct Care Indirect Care Property ROE ROE Adjustment | 94.0147<br>58.3247<br>13.6500<br>0.0000<br>0.0000 | 94.0147<br>58.3247<br>4.2736<br>0.0000<br>0.0000 | 6.8664<br>4.2598<br>0.3121 | 87.1483<br>54.0649<br>3.9615 |  |
| Supplemental Rate Add-on Totals                                    | 214.6217  | 205.2453   | 14.9902                    | \$8.6851<br>198.9402         |  |

| *Medicaid | Trend A | Adjustment : |
|-----------|---------|--------------|
|-----------|---------|--------------|