

COST PROFILE

PROVIDER INFORMATION

AIM Number:
Provider Name:
Street Address:

City, State, Zip:
Chain Name:

Region and County:
Fiscal Year End: 12/31
Facility Type: Nursing Facility
Capital Type: Purchased/Owned
Organization Type: Profit-C Corporation
Medicare Certified: Yes
Special Care Unit: Yes
Hospital Based: No
CCRC-Registered with Sec of State: No
CCRC for QAF: No

RECAP OF NURSING FACILITY RATE

Direct Care Component:	66.02
Therapy Component:	5.04
Indirect Care Component:	33.45
Administrative Component:	14.35
Capital Component:	15.78
ISDH Report Card Score Add-On:	5.75
Assessment Add-On:	6.83
Special Care Unit Add-On:	5.00
Ventilator Add-On:	11.50
Subtotal	<u>163.72</u>
Less: Amount Over the MAI (See Page 2)	<u>(6.28)</u>
Case Mix Rate	157.44
 Review Type:	 ANNUAL
Report Year End:	12/31/2008
Rate Effective Date:	01/01/2010

ASSESSMENT INFORMATION

A. Non-Medicare Days:	29,272
B. Assessment Rate:	<u>10.00</u>
C. Total Assessment (A x B):	292,720
D. Monthly Assessment (C/12):	24,393.33
E. Total Patient Days:	<u>42,847</u>
F. Assessment Add-On (C/E):	6.83

STATISTICAL INFORMATION

		<i>Nursing Facility</i>	<i>Other Nursing Facility</i>	<i>Other</i>
		<i>Column 1</i>	<i>Column 3</i>	<i>Column 4</i>
Beds Available:	142	140	0	0
Total Bed Days Available:	143	51,240	0	0
Total Medicaid Days:	144	18,848	0	0
Total Medicare Days:	145	13,575	0	0
Total Patient Days:	148	42,847	0	0
Occupancy Percentage:	151	83.62 %	0.00 %	0.00 %
Medicaid Utilization %:	152	43.99 %	0.00 %	0.00 %
Hours Worked:	153	269,709	0	0
Average Hours PPD:	158	6.29	0.00	0.00

SCHEDULE OF CHARGES

	<i>Private Pay Rate</i>
	<i>At RYE</i>
171 Private:	253.45
172 Two Bed:	234.23
173 Three Bed:	0.00
Historical Annualizer:	1.00000

Inflation: 1.00915 (176.5 / 174.9)

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Maximum Allowable Increase (MAI)

	Previous Annual Medicaid Rate Components Subject to the MAI Calculation	Current Annual Medicaid Rate Components Subject to the MAI Calculation
Indirect Care Component:	33.10	33.45
Administrative Component:	17.45	16.88
Capital Component:	16.56	15.78
Assessment Add-On:	6.74	6.83
Special Care Unit Add-On:	0.00	5.00
Less: Amount Over the MAI	(4.28)	
Annual Medicaid Rate Components subject to the MAI	69.57	77.94
MAI Percentage (1 + the per annum percentage rate)	1.0300	
Previous Annual Medicaid Rate Components including the MAI	71.66	

A. Previous Annual Medicaid Rate Components including the MAI	71.66
B. Current Annual Medicaid Rate Components subject to the MAI	77.94
C. Amount over the MAI (If B > A, then A - B, else 0)	(6.28)

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COMPONENT CALCULATIONS

Schedule of Expenses: 01/01/2008 through 12/31/2008

DIRECT CARE COMPONENT

Facility Statistics

A.	Direct Care Per Patient Day Costs	93.45
B.	Facility Average CMI	1.46
C.	Normalized Cost Per Patient Day (A / B)	<u>64.01</u>
D.	Average CMI for Medicaid Residents	<u>1.00</u>
E.	Medicaid Case Mix Adjusted Costs (C x D)	64.01

Direct Care Rate Calculation

F.	Median Direct Care Cost Per Case Mix Point	64.28
G.	Profit Ceiling (F x 110% x D)	70.71
H.	Tentative Profit Add-On (If G - E > 0, then 30% of the difference)	2.01
I.	Report Card Score Percentage (Report Card Score: 37)	100.0000%
J.	Allowed Profit Add-On (H x I)	2.01
K.	Overall Profit Limit (F x 10%)	6.43
L.	Medicaid Case Mix Adjusted Costs Plus Profit (E + Lesser of J and K)	66.02
M.	Overall Rate Component Limit (F x 120% x D)	<u>77.14</u>

Direct Care Component (Lesser of L and M)	<u><u>66.02</u></u>
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THERAPY COMPONENT

A.	Therapy Per Patient Day Cost	<u><u>5.04</u></u>
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COMPONENT CALCULATIONS

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INDIRECT CARE COMPONENT

A.	Indirect Care Per Patient Day Costs	30.80
B.	Median Indirect Care Costs	33.54
C.	Profit Ceiling (B x 105%)	35.22
D.	Tentative Profit Add-On (If C - A > 0, then 60% of the difference)	2.65
E.	Report Card Score Percentage (Report Card Score: 37)	100.0000%
F.	Allowed Profit Add-On (D x E)	2.65
G.	Indirect Care Costs Plus Profit (A + F)	33.45
H.	Overall Rate Component Limit (B x 115%)	<u>38.57</u>
	Indirect Care Component (Lesser of G and H)	<u><u>33.45</u></u>

ADMINISTRATIVE COMPONENT

Median Administrative Cost	16.88
Less: MDS Corrective Remedy (15%)	< <u>2.53</u> >
Median Administrative Cost Less Corrective Remedy	<u><u>14.35</u></u>

CAPITAL COMPONENT

A.	Capital Per Patient Day Costs	15.70
B.	Median Capital Costs	15.83
C.	Profit Ceiling (B x 100%)	15.83
D.	Tentative Profit Add-On (If C - A > 0, then 60% of the difference)	0.08
E.	Report Card Score Percentage (Report Card Score: 37)	100.0000%
F.	Allowed Profit Add-On (D x E)	0.08
G.	Capital Costs Plus Profit (A + F)	15.78
H.	Overall Rate Component Limit (B x 100%)	<u>15.83</u>
	Capital Component (Lesser of G and H)	<u><u>15.78</u></u>

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COST PROFILE

Schedule of Expenses: 01/01/2008 through 12/31/2008

Line No.	Description	Reported Expense	Rate Setter Adjustments	Inflated Adjusted Expense	Alloc Basis	Per Diem
DIRECT CARE PER PATIENT DAY COSTS:						
NURSING						
311	Director of Nursing	164,556		166,061	0	3.88
312	Registered Nurses	586,919		592,288	0	13.82
313	Licensed Practical Nurses	1,424,489		1,437,520	0	33.55
314	Nurses Aides & Orderlies	889,877		898,018	0	20.96
315	Medical Director	16,000		16,146	0	0.38
316	Other Nursing	102,927	(2,353)	101,494	0	2.37
317	Pool Nursing	0		0	0	0.00
318	Routine Medical Supplies	164,385		165,889	0	3.87
319	Non-Routine Medical Supplies	126,463	14,638	142,392	0	3.32
320	PEN Costs	0		0	0	0.00
321	NATCEP costs	0		0	0	0.00
328	Total Nursing	<u>3,475,616</u>	<u>12,285</u>	<u>3,519,808</u>		<u>82.15</u>
	Direct Care Employee Benefits - Pro Rata			<u>556,179</u>		12.98
	Allowable Direct Care Costs			4,075,987		
			<u>Variable</u>	<u>Fixed</u>		
	Variable Direct Care Costs (75%)		3,056,990			
	Fixed Direct Care Costs (25%)			1,018,997		
	Actual Patient Days or 90 % Minimum Occupancy		<u>42,847</u>	<u>46,116</u>		
	Direct Care Per Patient Day Costs		71.35	22.10		<u>93.45</u>
THERAPY PER PATIENT DAY COSTS:						
THERAPY SERVICES						
441	Physical Therapy	472,256		476,576	0	11.12
442	Speech & Audiology Therapy	129,422		130,606	0	3.05
443	Occupational Therapy	498,244		502,802	0	11.73
444	Respiratory Therapy	<u>14,727</u>	(14,638)	<u>90</u>	0	<u>0.00</u>
448	Total Therapy Services	<u>1,114,649</u>	<u>(14,638)</u>	<u>1,110,074</u>		<u>25.91</u>
	Therapy Employee Benefits - Pro Rata			176,301		
	Ancillary Adjustment			<u>(1,070,313)</u>		
	Allowable Therapy Costs			216,062		
	Patient Days			<u>42,847</u>		
	Therapy Per Patient Day Costs			<u>5.04</u>		

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Line No.	Description	Reported Expense	Rate Setter Adjustments	Inflated Adjusted Expense	Alloc Basis	Per Diem
INDIRECT CARE PER PATIENT DAY COSTS						
DIETARY						
331	Dietary Personnel	325,827	(884)	327,916	0	7.65
332	Dietician	0		0	0	0.00
333	Raw Food	263,444		265,854	0	6.20
337	Other Dietary Expense	34,009		34,320	0	0.80
338	Subtotal Dietary	623,280	(884)	628,090	0	14.66
LAUNDRY & HOUSEKEEPING						
341	Laundry Personnel	64,071		64,657	0	1.51
342	Housekeeping Personnel	157,015		158,451	0	3.70
343	Laundry Supplies / Services	11,676		11,783	0	0.28
344	Housekeeping Supplies / Services	27,003		27,250	0	0.64
348	Subtotal Laundry & Housekeeping	259,765		262,141	0	6.12
PLANT OPERATIONS						
351	Plant Operations Personnel	46,364		46,788	0	1.09
352	Utilities	187,332		189,046	0	4.41
353	Repairs and Maintenance	19,796	(18,383)	1,426	0	0.03
357	Other Plant	126,693		127,852	0	2.98
358	Subtotal Plant Operations	380,185	(18,383)	365,112	0	8.52
SOCIAL SERVICES						
421	Activity Director	68,707		69,336	0	1.62
422	Activity Services	0		0	0	0.00
423	Recreational Services	0		0	0	0.00
424	Social Worker	10,801		10,900	0	0.25
425	Activity Supplies	3,120		3,149	0	0.07
426	Other Social Services	4,984		5,030	0	0.12
427	Recreational Supplies	0		0	0	0.00
438	Subtotal Social Services	87,612		88,415	0	2.06
	Total Indirect Care Costs			1,343,758		31.36
	Indirect Care Employee Benefits - Pro Rata			118,459		2.76
	Ancillary Adjustment			(106,882)		
	Allowable Indirect Care Costs			1,355,335		
			<u>Variable</u>	<u>Fixed</u>		
	Variable Indirect Care Costs (63%)		853,861			
	Fixed Indirect Care Costs (37%)			501,474		
	Actual Patient Days or 90 % Minimum Occupancy		42,847	46,116		
	Indirect Care Per Patient Day Costs		19.93	10.87		<u>30.80</u>

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Line No.	Description	Reported Expense	Rate Setter Adjustments	Inflated Adjusted Expense	Alloc Basis	Per Diem
ADMINISTRATIVE PER PATIENT DAY COSTS						
ADMINISTRATIVE						
381	Administrators' Salary	93,957		94,817	0	2.21
382	Co-Administrators' Salary	0		0	0	0.00
383	Owner/Related Party/Management	0	90,118	90,942	0	2.12
384	Director's Fees	0		0	0	0.00
385	Other Home Office Personnel	225,065	(86,881)	139,448	0	3.25
388	QM RP	0		0	0	0.00
389	Office & Clerical Personnel	227,549		229,631	0	5.36
391	Legal & Accounting Fees	12,215		12,327	0	0.29
392	Advertising - All Other	0		0	0	0.00
393	Advertising - Help Wanted	0		0	0	0.00
394	Travel	58,938		59,477	0	1.39
395	Telephone	33,910		34,220	0	0.80
396	Licenses, Dues & Subscriptions	4,505		4,546	0	0.11
397	Office Supplies & Postage	60,520		61,074	0	1.43
398	Contributions & Donations	0		0	0	0.00
401	Interest - Working Capital	0		0	0	0.00
402	St Gross Receipts & Income Tax	(663)		(669)	0	-0.02
403	Utilization Review Costs	0		0	0	0.00
404	Liability Insurance	66,795		67,406	0	1.57
405	Owners' Expense	0		0	0	0.00
406	Consultant Fees	8,059		8,133	0	0.19
407	Other General & Administrative	109,275	18,383	128,826	0	3.01
408	Total General & Administrative	900,125	21,620	930,178		21.71
	Administrative Employee Benefits - Pro Rata			81,045		1.89
	Owner, Related Party, Management Compensation Limit			(37,812)		
	Ancillary Adjustment			(133,928)		
	Allowable Administrative Costs			<u>839,483</u>		