

*State of South Carolina*



*Office of the State Auditor*

1401 MAIN STREET, SUITE 1200  
COLUMBIA, S.C. 29201

RICHARD H. GILBERT, JR., CPA  
DEPUTY STATE AUDITOR

(803) 253-4160  
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June 14, 2011

Mr. John Twitty, Controller  
HMR Advantage Health Systems, Inc.  
101 Grace Drive  
Easley, South Carolina 29640

Re: AC# 3-MHC-E7 – Savannah Heights Living Center, LLC

Dear Mr. Twitty:

The accompanying report has been prepared by our office based on your Medicaid Financial and Statistical Report submitted to the Department of Health and Human Services for the cost report period December 1, 2006 through May 31, 2007. That report was used to set the rate covering the contract periods beginning December 1, 2006.

We are recommending that the Department of Health and Human Services certify an accounts receivable to recover amounts due as a result of the rate change shown on Exhibit A. You will be notified of repayment terms by that Agency.

Yours very truly,

A handwritten signature in black ink, appearing to read "Richard H. Gilbert, Jr.", written in a cursive style.

Richard H. Gilbert, Jr., CPA  
Deputy State Auditor

RHGjr/cwc

cc: Ms. Brenda L. Hyleman  
Mr. Jeff Saxon  
Ms. Kathleen C. Snider

**SAVANNAH HEIGHTS LIVING CENTER, LLC  
MCCORMICK, SOUTH CAROLINA**

**CONTRACT PERIODS  
BEGINNING DECEMBER 1, 2006  
AC# 3-MHC-E7**

**AGREED-UPON PROCEDURES REPORT  
ON CONTRACT  
FOR  
PURCHASE OF NURSING CARE SERVICES  
WITH  
STATE OF SOUTH CAROLINA  
DEPARTMENT OF HEALTH AND HUMAN SERVICES**

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# State of South Carolina



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### INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

August 31, 2010

Department of Health and Human Services  
State of South Carolina  
Columbia, South Carolina

We have performed the procedures enumerated below, which were agreed to by the South Carolina Department of Health and Human Services, solely to compute the rate change and related adjusted reimbursement rate to be used by the Department in determining the reimbursement settlement with Savannah Heights Living Center, LLC, for the contract periods beginning December 1, 2006, and for the six month cost report period ended May 31, 2007, as set forth in the accompanying schedules. The management of Savannah Heights Living Center, LLC is responsible for the Financial and Statistical Report for Nursing Homes and supporting accounting and statistical records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the South Carolina Department of Health and Human Services. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and the associated findings are as follows:

1. We selected costs or areas based on our analytical procedures applied to the reimbursable Medicaid program costs as shown on the Financial and Statistical Report for Nursing Homes, as filed by Savannah Heights Living Center, LLC, to determine if these costs were allowable as defined by the State Plan for Medicaid reimbursement purposes and supported by accounting and statistical records maintained by the Provider. Our findings as a result of these procedures are presented in the Summaries of Costs and Total Patient Days, Adjustment Report, and Cost of Capital Reimbursement Analyses sections of this report.
2. We recomputed the Computation of Reimbursement Rate using the adjusted costs and calculated the rate change in accordance with the provisions of the contracts between the South Carolina Department of Health and Human Services and Savannah Heights Living Center, LLC dated as of October 1, 2001 and April 1, 2007, as amended. Our findings as a result of these procedures are presented in the Computation of Rate Change and Computations of Adjusted Reimbursement Rate sections of this report.

Department of Health and Human Services  
State of South Carolina  
August 31, 2010

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the financial statements or a part thereof. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the South Carolina Department of Health and Human Services and is not intended to be and should not be used by anyone other than the specified party.

A handwritten signature in black ink, appearing to read "Richard H. Gilbert, Jr.", written in a cursive style.

Richard H. Gilbert, Jr., CPA  
Deputy State Auditor

**SAVANNAH HEIGHTS LIVING CENTER, LLC**  
 Computation of Rate Change  
 For the Contract Periods  
 Beginning December 1, 2006  
 AC# 3-MHC-E7

	<u>12/01/06-</u> <u>05/31/07</u>	<u>06/01/07-</u> <u>09/30/07</u>	<u>10/01/07-</u> <u>09/30/08</u>
Interim Reimbursement Rate (1)	\$141.78	\$147.92	\$149.94
Adjusted Reimbursement Rate	<u>131.92</u>	<u>137.62</u>	<u>138.23</u>
Decrease in Reimbursement Rate	\$ <u>9.86</u>	\$ <u>10.30</u>	\$ <u>11.71</u>

(1) Interim reimbursement rate from the South Carolina Medicaid Management Information System (MMIS) Provider Rate Listing dated June 8, 2009.

**SAVANNAH HEIGHTS LIVING CENTER, LLC**  
 Computation of Adjusted Reimbursement Rate  
 For the Contract Period December 1, 2006 Through May 31, 2007  
 AC# 3-MHC-E7

	<u>Incentives</u>	<u>Allowable Cost</u>	<u>Cost Standard</u>	<u>Computed Rate</u>
<u>Costs Subject to Standards:</u>				
General Services		\$ 69.57	\$ 79.77	
Dietary		14.64	13.46	
Laundry/Housekeeping/Maintenance		<u>13.72</u>	<u>12.03</u>	
Subtotal	<u>\$7.33</u>	97.93	105.26	\$ 97.93
Administration & Medical Records	<u>\$3.29</u>	<u>13.58</u>	<u>16.87</u>	<u>13.58</u>
Subtotal		111.51	<u>\$122.13</u>	111.51
<u>Costs Not Subject to Standards:</u>				
Utilities		4.21		4.21
Special Services		-		-
Medical Supplies & Oxygen		5.24		5.24
Taxes and Insurance		2.80		2.80
Legal Fees		<u>.05</u>		<u>.05</u>
<b>TOTAL</b>		<u>\$123.81</u>		123.81
Inflation Factor (N/A)				-
Cost of Capital				6.36
Cost of Capital Limitation				-
Profit Incentive (Maximum 3.5% of Allowable Cost)				3.29
Cost Incentive				7.33
Effect of \$1.75 Cap on Cost/Profit Incentives				<u>(8.87)</u>
<b>ADJUSTED REIMBURSEMENT RATE</b>				<u>\$131.92</u>

**SAVANNAH HEIGHTS LIVING CENTER, LLC**  
 Computation of Adjusted Reimbursement Rate  
 For the Contract Period June 1, 2007 Through September 30, 2007  
 AC# 3-MHC-E7

	<u>Incentives</u>	<u>Allowable Cost</u>	<u>Cost Standard</u>	<u>Computed Rate</u>
<u>Costs Subject to Standards:</u>				
General Services		\$ 69.57	\$ 79.77	
Dietary		14.64	13.46	
Laundry/Housekeeping/Maintenance		<u>13.72</u>	<u>12.03</u>	
Subtotal	<u>\$7.33</u>	97.93	105.26	\$ 97.93
Administration & Medical Records	<u>\$3.29</u>	<u>13.58</u>	<u>16.87</u>	<u>13.58</u>
Subtotal		111.51	<u>\$122.13</u>	111.51
<u>Costs Not Subject to Standards:</u>				
Utilities		4.21		4.21
Special Services		-		-
Medical Supplies & Oxygen		5.24		5.24
Taxes and Insurance		2.80		2.80
Legal Fees		<u>.05</u>		<u>.05</u>
<b>TOTAL</b>		<u>\$123.81</u>		123.81
Inflation Factor (4.60%)				5.70
Cost of Capital				6.36
Cost of Capital Limitation				-
Profit Incentive (Maximum 3.5% of Allowable Cost)				3.29
Cost Incentive				7.33
Effect of \$1.75 Cap on Cost/Profit Incentives				<u>(8.87)</u>
<b>ADJUSTED REIMBURSEMENT RATE</b>				<u>\$137.62</u>

**SAVANNAH HEIGHTS LIVING CENTER, LLC**  
 Computation of Adjusted Reimbursement Rate  
 For the Contract Period October 1, 2007 Through September 30, 2008  
 AC# 3-MHC-E7

	<u>Incentives</u>	<u>Allowable Cost</u>	<u>Cost Standard</u>	<u>Computed Rate</u>
<u>Costs Subject to Standards:</u>				
General Services		\$ 69.57	\$ 82.94	
Dietary		14.64	13.85	
Laundry/Housekeeping/Maintenance		<u>13.72</u>	<u>12.55</u>	
Subtotal	<u>\$7.65</u>	97.93	109.34	\$ 97.93
Administration & Medical Records	<u>\$4.64</u>	<u>13.58</u>	<u>18.22</u>	<u>13.58</u>
Subtotal		111.51	<u>\$127.56</u>	111.51
<u>Costs Not Subject to Standards:</u>				
Utilities		4.21		4.21
Special Services		-		-
Medical Supplies & Oxygen		5.24		5.24
Taxes and Insurance		2.80		2.80
Legal Fees		<u>.05</u>		<u>.05</u>
<b>TOTAL</b>		<u>\$123.81</u>		123.81
Inflation Factor (4.60%)				5.70
Cost of Capital				6.52
Cost of Capital Limitation				-
Profit Incentive (Maximum 3.5% of Allowable Cost)				4.33
Cost Incentive				7.65
Effect of \$1.75 Cap on Cost/Profit Incentives				(10.23)
Transportation Escort Add-On				<u>.45</u>
<b>ADJUSTED REIMBURSEMENT RATE</b>				<u>\$138.23</u>

**SAVANNAH HEIGHTS LIVING CENTER, LLC**  
 Summary of Costs and Total Patient Days  
 For the Cost Report Period Ended May 31, 2007  
 For the Contract Periods December 1, 2006 Through September 30, 2007  
 AC# 3-MHC-E7

<u>Expenses</u>	Totals (From Schedule SC 13) as <u>Adjusted by DH&amp;HS</u>	Adjustments		<u>Adjusted Totals</u>
		<u>Debit</u>	<u>Credit</u>	
General Services	\$1,634,837	\$ -	\$ 23,892 (2) 7,891 (7) 136,723 (8) 7,012 (8) 616 (10)	\$1,458,703
Dietary	306,884	-	10 (10)	306,874
Laundry	92,289	-	2 (10)	92,287
Housekeeping	122,741	-	20 (10)	122,721
Maintenance	78,354	-	2,236 (3) 3,340 (8) 110 (10)	72,668
Administration & Medical Records	296,853	13,870 (2) 7,891 (7)	15,525 (4) 9,801 (8) 1,309 (8) 7,164 (10) 3 (10)	284,812
Utilities	88,280	-	27 (10)	88,253
Special Services	-	-	-	-
Medical Supplies & Oxygen	113,387	-	1,403 (8) 2,077 (11)	109,907
Taxes and Insurance	92,797	-	17,844 (5) 16,253 (6) 42 (10)	58,658

**SAVANNAH HEIGHTS LIVING CENTER, LLC**  
Summary of Costs and Total Patient Days  
For the Cost Report Period Ended May 31, 2007  
For the Contract Periods December 1, 2006 Through September 30, 2007  
AC# 3-MHC-E7

<u>Expenses</u>	Totals (From Schedule SC 13) as <u>Adjusted by DH&amp;HS</u>	<u>Debit</u>	Adjustments <u>Credit</u>	<u>Adjusted Totals</u>
Legal Fees	1,188	-	64 (10)	1,124
Cost of Capital	136,315	541 (10)	3,607 (1)	133,365
		<u>704 (12)</u>	<u>588 (9)</u>	
Subtotal	2,963,925	23,006	257,559	2,729,372
Ancillary	71,440	-	-	71,440
Nonallowable	302,850	10,022 (2)	704 (12)	526,943
		2,236 (3)		
		8,672 (4)		
		17,844 (5)		
		16,253 (6)		
		159,588 (8)		
		588 (9)		
		7,517 (10)		
		2,077 (11)		
CNA Training and Testing	<u>695</u>	<u>-</u>	<u>-</u>	<u>695</u>
Total Operating Expenses	<u>\$3,338,910</u>	<u>\$247,803</u>	<u>\$258,263</u>	<u>\$3,328,450</u>
Total Patient Days	<u>20,966</u>	<u>-</u>	<u>-</u>	<u>20,966</u>
Total Beds	<u>120</u>			

**SAVANNAH HEIGHTS LIVING CENTER, LLC**  
 Summary of Costs and Total Patient Days  
 For the Cost Report Period Ended May 31, 2007  
 For the Contract Period October 1, 2007 Through September 30, 2008  
 AC# 3-MHC-E7

<u>Expenses</u>	Totals (From Schedule SC 13) as <u>Adjusted by DH&amp;HS</u>	<u>Debit</u>	Adjustments <u>Credit</u>	<u>Adjusted Totals</u>
General Services	\$1,634,837	\$ -	\$ 23,892 (2) 7,891 (7) 136,723 (8) 7,012 (8) 616 (10)	\$1,458,703
Dietary	306,884	-	10 (10)	306,874
Laundry	92,289	-	2 (10)	92,287
Housekeeping	122,741	-	20 (10)	122,721
Maintenance	78,354	-	2,236 (3) 3,340 (8) 110 (10)	72,668
Administration & Medical Records	296,853	13,870 (2) 7,891 (7)	15,525 (4) 9,801 (8) 1,309 (8) 7,164 (10) 3 (10)	284,812
Utilities	88,280	-	27 (10)	88,253
Special Services	-	-	-	-
Medical Supplies & Oxygen	113,387	-	1,403 (8) 2,077 (11)	109,907
Taxes and Insurance	92,797	-	17,844 (5) 16,253 (6) 42 (10)	58,658

**SAVANNAH HEIGHTS LIVING CENTER, LLC**  
 Summary of Costs and Total Patient Days  
 For the Cost Report Period Ended May 31, 2007  
 For the Contract Period October 1, 2007 Through September 30, 2008  
 AC# 3-MHC-E7

<u>Expenses</u>	Totals (From Schedule SC 13) as <u>Adjusted by DH&amp;HS</u>	<u>Debit</u>	Adjustments <u>Credit</u>	<u>Adjusted Totals</u>
Legal Fees	1,188	-	64 (10)	1,124
Cost of Capital	139,572	541 (10)	3,607 (1)	136,621
	<u>                    </u>	<u>703 (13)</u>	<u>588 (9)</u>	<u>                    </u>
Subtotal	2,967,182	23,005	257,559	2,732,628
Ancillary	71,440	-	-	71,440
Nonallowable	299,593	10,022 (2)	703 (13)	523,687
		2,236 (3)		
		8,672 (4)		
		17,844 (5)		
		16,253 (6)		
		159,588 (8)		
		588 (9)		
		7,517 (10)		
		2,077 (11)		
CNA Training and Testing	<u>695</u>	<u>-</u>	<u>-</u>	<u>695</u>
Total Operating Expenses	<u>\$3,338,910</u>	<u>\$247,802</u>	<u>\$258,262</u>	<u>\$3,328,450</u>
Total Patient Days	<u>20,966</u>	<u>-</u>	<u>-</u>	<u>20,966</u>
Total Beds	<u>120</u>			

**SAVANNAH HEIGHTS LIVING CENTER, LLC**  
Adjustment Report  
Cost Report Period Ended May 31, 2007  
AC# 3-MHC-E7

<u>ADJUSTMENT</u> <u>NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>DEBIT</u>	<u>CREDIT</u>
1	Fixed Assets	\$ 6,565	
	Accumulated Depreciation		\$ 1,833
	Other Equity		1,125
	Cost of Capital		3,607
	To adjust fixed assets and related depreciation HIM-15-1, Section 2304 State Plan, Attachment 4.19D		
2	Administration	13,870	
	Nonallowable	10,022	
	Nursing		23,892
	To reclassify expense to the proper cost center DH&HS Expense Crosswalk		
3	Nonallowable	2,236	
	Maintenance		2,236
	To adjust service agreement cost HIM-15-1, Section 2304		
4	Accrued Expense	6,853	
	Nonallowable	8,672	
	Administration		15,525
	To disallow expense due to lack of documentation and remove cost not applicable to the current period HIM-15-1, Sections 2302.1 and 2304		
5	Nonallowable	17,844	
	Taxes and Insurance		17,844
	To adjust property tax expense HIM-15-1, Section 2304		
6	Nonallowable	16,253	
	Taxes and Insurance		16,253
	To adjust liability insurance expense HIM-15-1, Section 2162.2 State Plan, Attachment 4.19D		

**SAVANNAH HEIGHTS LIVING CENTER, LLC**  
Adjustment Report  
Cost Report Period Ended May 31, 2007  
AC# 3-MHC-E7

<u>ADJUSTMENT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>DEBIT</u>	<u>CREDIT</u>
7	Administration Nursing	7,891	7,891
	To reclassify expense to the proper cost center State Plan, Attachment 4.19D		
8	Nonallowable Nursing Restorative Maintenance Administration Medical Records Medical Supplies	159,588	136,723 7,012 3,340 9,801 1,309 1,403
	To adjust fringe benefits and related allocation HIM-15-1, Section 2304 State Plan, Attachment 4.19D		
9	Nonallowable Cost of Capital	588	588
	To adjust depreciation expense to comply with capital cost policy State Plan, Attachment 4.19D		
10	Cost of Capital Nonallowable Nursing Dietary Laundry Housekeeping Maintenance Administration Medical Records Legal Utilities Taxes and Insurance	541 7,517	616 10 2 20 110 7,164 3 64 27 42
	To adjust home office cost allocation HIM-15-1, Section 2304 State Plan, Attachment 4.19D		

**SAVANNAH HEIGHTS LIVING CENTER, LLC**  
Adjustment Report  
Cost Report Period Ended May 31, 2007  
AC# 3-MHC-E7

<u>ADJUSTMENT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>DEBIT</u>	<u>CREDIT</u>
11	Nonallowable Medical Supplies	2,077	2,077
	To remove special (ancillary) services reimbursed by Medicare State Plan, Attachment 4.19D		
12	Cost of Capital Nonallowable	704	704
	To adjust capital return State Plan, Attachment 4.19D (This adjustment applies only to the contract periods 12/01/06 - 9/30/07)		
13	Cost of Capital Nonallowable	703	703
	To adjust capital return State Plan, Attachment 4.19D (This adjustment applies only to the contract period 10/01/07 - 9/30/08)		
	TOTAL ADJUSTMENTS	\$261,924	\$261,924

Due to the nature of compliance reporting, adjustment descriptions and references contained in the preceding Adjustment Report are provided for general guidance only and are not intended to be all-inclusive.

**SAVANNAH HEIGHTS LIVING CENTER, LLC**  
 Cost of Capital Reimbursement Analysis  
 For the Cost Report Period Ended May 31, 2007  
 For the Contract Periods December 1, 2006 Through September 30, 2007  
 AC# 3-MHC-E7

Original Asset Cost (Per Bed)	\$ 15,618	\$ 15,618	\$ 15,618	
Inflation Adjustment	<u>2.77878</u>	<u>2.77878</u>	<u>2.77878</u>	
Deemed Asset Value (Per Bed)	43,399	43,399	43,399	
Number of Beds	<u>44</u>	<u>44</u>	<u>32</u>	
Deemed Asset Value	1,909,556	1,909,556	1,388,768	
Improvements Since 1981	32,088	32,087	18,541	
Accumulated Depreciation at 5/31/07	<u>(738,387)</u>	<u>(718,353)</u>	<u>(351,243)</u>	
Deemed Depreciated Value	1,203,257	1,223,290	1,056,066	
Market Rate of Return	<u>.0490</u>	<u>.0490</u>	<u>.0490</u>	
Total Annual Return	58,960	59,941	51,747	
Number of Days in Period	<u>182/365</u>	<u>182/365</u>	<u>182/365</u>	
Adjusted Annual Return	29,399	29,888	25,803	
Return Applicable to Non-Reimbursable Cost Centers	-	-	-	
Allocation of Interest to Non-Reimbursable Cost Centers	<u>-</u>	<u>-</u>	<u>-</u>	
Allowable Annual Return	29,399	29,888	25,803	
Depreciation Expense	14,994	14,993	18,288	
Amortization Expense	-	-	-	
Capital Related Income Offsets	-	-	-	
Allocation of Capital Expenses to Non-Reimbursable Cost Centers	<u>-</u>	<u>-</u>	<u>-</u>	<u>Total</u>
Allowable Cost of Capital Expense	44,393	44,881	44,091	\$133,365
Total Patient Days (Minimum 96% Occupancy)	<u>7,688</u>	<u>7,687</u>	<u>5,591</u>	<u>20,966</u>
Cost of Capital Per Diem	<u>\$ 5.77</u>	<u>\$ 5.84</u>	<u>\$ 7.89</u>	<u>\$ 6.36</u>

**SAVANNAH HEIGHTS LIVING CENTER, LLC**  
 Cost of Capital Reimbursement Analysis  
 For the Cost Report Period Ended May 31, 2007  
 For the Contract Periods December 1, 2006 Through September 30, 2007  
 AC# 3-MHC-E7

6/30/89 Cost of Capital and Return on Equity Capital Per Diem Reimbursement	\$ 7.79	\$ N/A	\$ N/A
Adjustment for Maximum Increase	<u>3.99</u>	<u>N/A</u>	<u>N/A</u>
Maximum Cost of Capital Per Diem	<u>\$11.78</u>	<u>\$5.84</u>	<u>\$7.89</u>
Reimbursable Cost of Capital Per Diem		\$6.36	
Cost of Capital Per Diem		<u>6.36</u>	
Cost of Capital Per Diem Limitation		<u>\$ -</u>	

**SAVANNAH HEIGHTS LIVING CENTER, LLC**  
 Cost of Capital Reimbursement Analysis  
 For the Cost Report Period Ended May 31, 2007  
 For the Contract Period October 1, 2007 Through September 30, 2008  
 AC# 3-MHC-E7

Original Asset Cost (Per Bed)	\$ 15,618	\$ 15,618	\$ 15,618	
Inflation Adjustment	<u>2.85382</u>	<u>2.85382</u>	<u>2.85382</u>	
Deemed Asset Value (Per Bed)	44,571	44,571	44,571	
Number of Beds	<u>44</u>	<u>44</u>	<u>32</u>	
Deemed Asset Value	1,961,124	1,961,124	1,426,272	
Improvements Since 1981	32,088	32,087	18,541	
Accumulated Depreciation at 5/31/07	<u>(738,387)</u>	<u>(718,353)</u>	<u>(351,243)</u>	
Deemed Depreciated Value	1,254,825	1,274,858	1,093,570	
Market Rate of Return	<u>.0489</u>	<u>.0489</u>	<u>.0489</u>	
Total Annual Return	61,361	62,341	53,476	
Number of Days in Period	<u>182/365</u>	<u>182/365</u>	<u>182/365</u>	
Adjusted Annual Return	30,596	31,085	26,665	
Return Applicable to Non-Reimbursable Cost Centers	-	-	-	
Allocation of Interest to Non-Reimbursable Cost Centers	<u>-</u>	<u>-</u>	<u>-</u>	
Allowable Annual Return	30,596	31,085	26,665	
Depreciation Expense	14,994	14,993	18,288	
Amortization Expense	-	-	-	
Capital Related Income Offsets	-	-	-	
Allocation of Capital Expenses to Non-Reimbursable Cost Centers	<u>-</u>	<u>-</u>	<u>-</u>	<u>Total</u>
Allowable Cost of Capital Expense	45,590	46,078	44,953	\$136,621
Total Patient Days (Minimum 96% Occupancy)	<u>7,688</u>	<u>7,687</u>	<u>5,591</u>	<u>20,966</u>
Cost of Capital Per Diem	<u>\$ 5.93</u>	<u>\$ 5.99</u>	<u>\$ 8.04</u>	<u>\$ 6.52</u>

**SAVANNAH HEIGHTS LIVING CENTER, LLC**  
 Cost of Capital Reimbursement Analysis  
 For the Cost Report Period Ended May 31, 2007  
 For the Contract Period October 1, 2007 Through September 30, 2008  
 AC# 3-MHC-E7

6/30/89 Cost of Capital and Return on Equity Capital Per Diem Reimbursement	\$ 7.79	\$ N/A	\$ N/A
Adjustment for Maximum Increase	<u>3.99</u>	<u>N/A</u>	<u>N/A</u>
Maximum Cost of Capital Per Diem	<u>\$11.78</u>	<u>\$5.99</u>	<u>\$8.04</u>
Reimbursable Cost of Capital Per Diem		\$6.52	
Cost of Capital Per Diem		<u>6.52</u>	
Cost of Capital Per Diem Limitation		<u>\$ -</u>	

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