

Arizona Nursing Facility Provider Tax Proposal

Request for Review and Approval of Waiver of Uniformity Assessment Model

As part of its most recent legislative session, the Arizona legislature passed HB2526, establishing a tax on the nursing facilities within the State. The legislation has an effective date of October 1, 2012. The assessment would neither be uniform nor broad-based; therefore the State is seeking a waiver of the broad-based and uniformity requirements.

Attached is the waiver model reflecting provider-specific assessments and Medicaid payments. The specific assessment and payment methodology is detailed below.

Assessment Calculations

The draft assessment model is structured as follows:

1. The assessment is imposed on non-Medicare patient days as allowed for under 42 CFR 433.68(d);
2. The assessment imposed is \$7.50 per non-Medicare day except:
 - a. Continuing Care Retirement Centers (20 of them) will not be assessed;
 - b. Facilities with 58 or fewer total beds (12 of them) will not be assessed; and
 - c. Facilities with 43,500 or more annual Medicaid days (9) will be taxed at a rate of \$1.00 per non-Medicare day;

The assessments under these parameters will meet the statistical re-distributional test under 42 CFR 433.68(e)(2).

The patient days and inpatient nursing facility revenues used in the computations were derived from the 2010 Nursing Facility Uniform Accounting Report. The "Assessment Classes" sheet in the attached excel workbook details: the assessment classes; the assessment rate of each class; the Medicaid volume range of each class; and both the range and average Medicaid percentage (of total days) for each class. This demonstrates that no waiver class is based solely on no or

very low Medicaid volume and all waiver classes have providers with Medicaid volume. It also reflects that there are some non-Medicaid providers in the class with the highest assessment rate, demonstrating the assessment program has providers paying the full assessment and receiving nothing back in Medicaid payments. Therefore, there is no hold harmless guarantee in this assessment program.

Medicaid Payments

Nursing homes in Arizona are paid rates based upon contracts with managed care program contractors. The only exception is for rates paid to facilities for a small number of AHCCCS fee-for-service members (mostly Native American members who cannot be mandated into managed care), which the State pays directly using its fee schedule. The assessment proceeds will be used to increase rates to nursing facilities paid through managed care contracts by increasing the capitation rates to the Medicaid managed care program contractors. The contractors will then pass-through the capitation increases in the form of rate increases to providers. For nursing facilities with FFS AHCCCS members, the State will pay Medicaid supplemental payments based upon their Medicaid volume.

Rates were reduced in Fiscal Year 2012 by 5%. The assessment and federal match allows for restoration of these rate reductions and inflationary increases.

The sheets labeled “Input Variables” and “Model” in the excel workbook reflect the computations of provider-specific assessments and estimated annual Medicaid payments. In the model, the payments are estimated as an equal per diem increase but the rate increases for days provided through managed care contracts will ultimately be determined as a percentage increase in the negotiated rates. The estimated increase is between 10 and 11%. Since rates are negotiated with providers with the fee schedule as a floor, the existing Medicaid rates for each provider are not known. Therefore, the model uses an equal per diem as a proxy.

The proposal also includes the “6 % safe harbor revenue test” (“Input Variables” sheet, Column B, rows 30-36), demonstrating that the total assessment falls well below the safe harbor maximum allowed under the regulations.

The State respectfully requests your review and approval of the uniformity waiver by August 31, 2012. This will allow our actuaries time to incorporate the assessment and federal matching funds into the capitation rates of the program contractors for establishing new October 1, 2012 rates.

Arizona Skilled Nursing Facilities
SNF Provider Assessment Data
From 2010 DHS UAR

Facility ID	Facility Name	Type of Ownership (FP, NP, Governmental, State-Owned)	CCRC (Y)	Total Licensed NF Beds	Total Annual Days	Annual ALTCs (Medicaid) Days	Annual Medicare Days	Managed Care Risk	Other Days	Non-Medicare Days	Estimated Annual Inpatient Revenue if Available	Revenues of Non-Waived Providers	Uniform and Broad-Based Tax	% of Tax Paid	Waiver Tax	% of Tax Paid	Fee for Service and Specialty Rate Increase
1447498852	Advanced Healthcare of Glendale	Proprietary - Partnership		54	15564	0	14815	652	97	97	7,993,213.75		\$116,730	0.003649 \$	-	0.00000	\$0
1295768620	Advanced Healthcare of Mesa	Proprietary - Partnership		38	13788	0	13299	397	92	92	7,383,365.79		\$103,410	0.003233 \$	-	0.00000	\$0
1366594632	AHC of Scottsdale		0	38	13806	0	13082	527	197	197	7,780,147.12		\$103,545	0.003237 \$	-	0.00000	\$0
035263	Archie Hendrix			60	21114	18129	563	0	2422	20551	3,219,376.00	3,219,376	\$158,355	0.004951 \$	154,133	0.00871	\$360,861
1376616235	Archstone Care Center	Proprietary - Corporation		120	39703	30630	4412	1995	2666	33296	7,802,413.30	7,802,413	\$297,773	0.009310 \$	249,720	0.01411	\$609,695
1336133370	Avalon Care Center - Scottsdale	Proprietary - Partnership		120	34942	23788	2916	3462	4776	28564	7,660,486.00	7,660,486	\$262,065	0.008193 \$	214,230	0.01210	\$473,504
1770577710	Avalon Care Center - Tucson, LLC	Proprietary - Partnership		240	68373	51394	5063	5585	6331	57725	14,075,834.00	14,075,834	\$512,798	0.016032 \$	57,725	0.00326	\$1,023,006
1770505448	Banner Boswell Rehabilitation Center	Non-Profit-Other		71	22955	0	4453	74	18428	18428	8,406,417.00	8,406,417	\$172,163	0.005382 \$	138,210	0.00781	\$0
1932105962	Baptist Village at Sunridge	Non-Profit-Church		58	18493	15366	671	384	2072	17438	3,640,798.00		\$138,698	0.004336 \$	-	0.00000	\$305,863
1508856089	Beatitudes Campus	Non-Profit-Other	Y	99	30645	14280	3657	3062	9646	23926	21,588,772.00		\$229,838	0.007186 \$	-	0.00000	\$284,246
1366495855	Brighton Gardens of Scottsdale	Proprietary - Corporation		48	10166	0	7523	0	2643	2643	4,207,029.00		\$76,245	0.002384 \$	-	0.00000	\$0
1538114012	Brighton Gardens of Sun City	Proprietary - Corporation		56	8394	0	5299	0	3095	3095	3,275,112.00		\$62,955	0.001968 \$	-	0.00000	\$0
	Capri Care Center			133	39568	26709	3824	6990	2045	28754	12,642,923.51	12,642,924	\$296,760	0.009278 \$	215,655	0.01219	\$531,647
1396972667	CareMeridian-Phoenix	Proprietary - Corporation		31	2162	0	0	1883	279	279	1,839,126.00		\$16,215	0.000507 \$	-	0.00000	\$0
1649262239	Catalina Care & Rehabilitation	Proprietary - Corporation		102	30299	20627	2413	4201	3058	23685	6,867,349.93	6,867,350	\$227,243	0.007104 \$	177,638	0.01004	\$410,584
1619961653	Chandler Health Care Center	Proprietary - Partnership		120	37779	20463	8876	5648	2792	23255	10,509,070.00	10,509,070	\$283,343	0.008858 \$	174,413	0.00985	\$702,319
1356656193	Chris Ridge Premier Care and Rehab	Proprietary - Corporation		60	2891	1279	425	843	344	1623	1,557,552.00	1,557,552	\$21,683	0.000678 \$	12,173	0.00069	\$25,459
135633632	Christian Care Health Center	Non-Profit-Other	Y	68	22941	15680	1443	1223	4595	20275	4,923,815.00		\$172,058	0.005379 \$	-	0.00000	\$312,113
1316993793	Citadel Care Center	Proprietary - Corporation		128	40279	21917	6880	6439	5043	26960	10,461,311.00	10,461,311	\$302,093	0.009445 \$	202,200	0.01143	\$436,261
1447254666	Cook Health Care Center	Non-Profit-Church		128	41902	35215	708	556	5423	40638	8,224,677.00		\$314,265	0.009825 \$	304,785	0.01722	\$700,960
1851390330	Copper Mountain Inn, Inc.	Proprietary - Corporation		104	30598	24524	2534	0	3540	28064	6,217,919.00	6,217,919	\$229,485	0.007175 \$	210,480	0.01189	\$488,154
1376535674	Coronado Care Center	Proprietary - Corporation		191	60444	43784	2807	3174	10679	54463	12,219,290.00	12,219,290	\$453,330	0.014173 \$	54,463	0.00308	\$871,528
1083613608	CVCC, LLC		0	106	33135	25006	1309	3468	3352	28358	5,940,181.00	5,940,181	\$248,513	0.007769 \$	212,685	0.01202	\$497,749
1316986789	Desert Cove Nrsrg Ctr.	Proprietary - Partnership		120	38890	17796	8394	9212	3488	21284	11,708,192.00	11,708,192	\$291,675	0.009119 \$	159,630	0.00902	\$354,232
1811096738	Desert Haven Care Center	Proprietary - Corporation		115	30384	30278	20	86	0	30278	6,504,103.00	6,504,103	\$227,880	0.007124 \$	227,085	0.01283	\$602,689
1184656175	Desert Highlands Care Center	Proprietary - Corporation		120	31126	22006	3419	323	5378	27384	5,865,399.15	5,865,399	\$233,445	0.007298 \$	205,380	0.01160	\$438,033
1174518013	Desert Sky Health & Rehabilitation	Proprietary - Corporation		186	51978	36599	3266	5578	6535	43134	13,468,037.43	13,468,037	\$389,835	0.012188 \$	323,505	0.01828	\$728,509
1760477541	Desert Terrace Nursing & Rehabilitation	Proprietary - Corporation		108	30320	18745	1913	3113	6549	25294	7,172,147.50	7,172,148	\$227,400	0.007109 \$	189,705	0.01072	\$373,122
1568462741	Devon Gables Hellath Care Center	Proprietary - Corporation		312	93002	71631	1754	8325	11292	82923	18,232,002.00	18,232,002	\$697,515	0.021807 \$	82,923	0.00469	\$1,425,827
1649271966	East Mesa Healthcare Center	Proprietary - Corporation		260	55894	38156	3446	9979	4313	42469	14,005,476.00	14,005,476	\$419,205	0.013106 \$	318,518	0.01800	\$759,501
1396786919	Estrella Care & Rehab	Proprietary - Corporation		161	50413	40013	2409	7270	721	40734	9,698,033.00	9,698,033	\$378,098	0.011821 \$	305,505	0.01726	\$796,465
1952382525	Foothill Care Center, LLC		0	190	42503	27785	5132	7240	2346	30131	10,747,115.00	10,747,115	\$318,773	0.009966 \$	225,983	0.01277	\$553,065
1528023033	Forum at Desert Harbor, The	Proprietary - Corporation		57	10755	0	4137	1519	5099	5099	10,273,708.00		\$80,663	0.002522 \$	-	0.00000	\$0
1982658498	Fountain View Village		0	64	15427	0	7111	3388	4928	4928	18,601,668.19		\$115,703	0.003617 \$	-	0.00000	\$0
1619073913	Freedom Plaza Care Center	Proprietary - Corporation	Y	111	30927	0	9756	11243	9928	9928	17,578,373.00		\$231,953	0.007252 \$	-	0.00000	\$0
1386635134	Friendship Village of Tempe	Proprietary - Corporation	Y	128	44137	0	2476	802	40859	40859	5,073,218.00		\$331,028	0.010349 \$	-	0.00000	\$0
035216	Gila Care Center			100	28100	21304	3226	0	3570	24874	7,028,937.00	7,028,937	\$210,750	0.006589 \$	186,555	0.01054	\$424,060
1023007515	Glencroft Care Center	Non-Profit-Church	Y	225	58266	46296	2155	3762	6053	52349	12,243,910.00		\$436,995	0.013662 \$	-	0.00000	\$921,529
1528005501	Glendale Care Ctr.	Proprietary - Corporation		196	36393	26546	2618	6012	1217	27763	7,882,271.00	7,882,271	\$272,948	0.008533 \$	208,223	0.01177	\$528,402
1659352474	Good Samaritan Society - Mesa Good Shepherd	Non-Profit-Church		80	20484	14723	2675	351	2735	17458	6,804,261.00	6,804,261	\$153,630	0.004803 \$	130,935	0.00740	\$293,064
1205826922	Good Samaritan Society - Peoria Good Shepherd	Non-Profit-Church		157	39613	32714	939	1662	4298	37012	10,333,901.00	10,333,901	\$297,098	0.009288 \$	277,590	0.01568	\$651,178
1215918610	Good Samaritan Society - Prescott Valley	Non-Profit-Church		80	16990	16990	0	0	0	16990	6,286,761.00	6,286,761	\$127,425	0.003984 \$	127,425	0.00720	\$338,189
1851381578	Good Samaritan Society - Prescott Village	Non-Profit-Church		80	25236	16605	3785	551	4295	20900	7,003,752.00	7,003,752	\$189,270	0.005917 \$	156,750	0.00886	\$330,525
1467436121	Good Samaritan Society - Quiburi	Non-Profit-Church		60	19295	14783	1384	95	3033	17816	4,280,083.00	4,280,083	\$144,713	0.004524 \$	133,620	0.00755	\$294,258
1275712002	Grace Healthcare of Phoenix	Proprietary - Corporation		100	29921	20831	2400	2637	4053	24884	6,471,991.00	6,471,991	\$224,408	0.007016 \$	186,630	0.01055	\$414,644
1508943283	Hacienda Rehabilitation & Care Center		0	100	31535	18615	5778	3329	3813	22428	7,161,084.00	7,161,084	\$236,513	0.007394 \$	186,210	0.00950	\$530,535
1710976956	Hacienda Skilled Nursing Facility	Non-Profit-Other		74	17080	6484	1292	3939	5365	11849	7,884,185.40	7,884,185	\$128,100	0.004005 \$	88,868	0.00502	\$129,065
1255329991	Handmaker Services of the Aging		0	58	17416	3776	4120	4012	5508	9284	4,646,585.00		\$130,620	0.004084 \$	-	0.00000	\$75,162
1831121813	Havasu Nursing Center #2, Inc.	Proprietary - Corporation		118	22120	10858	4696	46	6520	17378	4,848,154.11	4,848,154	\$165,900	0.005187 \$	130,335	0.00736	\$216,130
1154368132	Heritage Health Care	Proprietary - Corporation		96	29239	19516	4972	1112	3639	23155	6,343,102.00	6,343,102	\$219,293	0.006856 \$	173,663	0.00981	\$388,469
1811989866	Highland Manor Health & Rehabilitation	Proprietary - Corporation		107	28693	19404	2217	3276	3796	23200	6,651,665.00	6,651,665	\$215,198	0.006728 \$	174,000	0.00983	\$386,240
1902983265	ILHC of Phoenix, LLC	Non-Profit-Other	Y	36	10215	0	4898	2898	2419	2419	7,609,346.00		\$76,613	0.002395 \$	-	0.00000	\$0
1265439889	Immanuel Campus of Care	Non-Profit-Other		228	75013	63238	2631	0	9144	72382	14,791,273.00	14,791,273	\$562,598	0.017589 \$	72,382	0.00409	\$1,258,763
1477630093	Kachina Point Health Care & Rehab Center	Proprietary - Corporation		112	36832	22314	8037	1981	4500	26814	10,192,606.00	10,192,606	\$276,240	0.008636 \$	201,105	0.01136	\$444,164
1336232867	Kindred Nursing Centers West, LLC	Proprietary - Corporation		230	65488	47895	4207	12158	1228	49123	14,500,452.00	14,500,452	\$491,160	0.015356 \$	49,123	0.00278	\$953,358
1346281433	La Canada Care Ctr.	Proprietary - Corporation		128	41849	25004	5580	9953	1312	26316	10,544,015.00	10,544,015	\$313,868	0.009813 \$	197,370	0.01115	\$497,709
1649440751	La Estancia Nursing and Rehabilitation Center		0	192	23115	6276	8811	5722	2306	8582	8,198,965.00						

1144271818	LCC - Yuma	Proprietary - Corporation		128	34774	17699	10150	1978	4947	22646	8,794,671.00	8,794,671	\$260,805	0.008154	\$	169,845	0.00960	\$352,301
1407930704	Maravilla Care Center	Proprietary - Partnership		194	52926	52123	247	309	247	52370	12,993,152.00	12,993,152	\$396,945	0.012410	\$	52,370	0.00296	\$1,037,517
1326134107	Maryland Gardens Care Center		0	60	21460	20233	0	532	695	20928	4,629,789.00	4,629,789	\$160,950	0.005032	\$	156,960	0.00887	\$402,741
1295772127	MCHS Tucson	Proprietary - Corporation		118	35862	23140	4184	6767	1771	24911	8,777,671.00	8,777,671	\$268,965	0.008409	\$	186,833	0.01056	\$460,605
1477635415	Mesadow Park Care Center	Proprietary - Corporation		64	21134	15174	1631	1065	3264	18438	4,300,985.00	4,300,985	\$158,550	0.004955	\$	138,285	0.00781	\$302,041
1952572331	Mesa Christian Health and Rehabilitation Center	Proprietary - Partnership		191	41953	31857	4686	3320	2090	33947	9,530,474.00	9,530,474	\$314,648	0.009837	\$	254,603	0.01439	\$634,119
1528006012	Mi Casa Nrsng Center	Proprietary - Partnership		180	46189	24601	10072	8204	3312	27913	12,801,901.00	12,801,901	\$346,418	0.010830	\$	209,348	0.01183	\$489,687
1508037987	Mission Palms of Mesa Health and Rehabilitation Center		0	100	20135	7591	6843	4637	1064	8655	6,799,121.00	6,799,121	\$151,013	0.004721	\$	64,913	0.00367	\$151,100
1235161233	Mountain View Manor	Proprietary - Corporation		116	25862	18078	3644	174	3966	22044	5,479,544.66	5,479,545	\$193,965	0.006064	\$	165,330	0.00934	\$359,846
1487691465	Moutains view care Ctr.	Proprietary - Corporation		120	39137	23176	6421	7175	2365	25541	10,025,169.00	10,025,169	\$293,528	0.009177	\$	191,558	0.01082	\$461,322
1053306811	North Mountain Medical & Rehabilitation	Proprietary - Corporation		155	54018	39545	3200	5083	6190	45735	20,722,194.00	20,722,194	\$405,135	0.012666	\$	343,013	0.01938	\$787,150
1295992345	Northern Cochise Community Hospital	Non-Profit-Other		24	8399	8399	0	0	0	8399	1,380,350.00		\$62,993	0.001969	\$	-		\$167,183
1063749836	Oasis Pavilion Nursing & Rehabilitation Center, LLC	Proprietary - Corporation		134	3690	984	1715	436	555	1539	1,305,850.00	1,305,850	\$27,675	0.000865	\$	11,543	0.00065	\$19,587
1487731022	Osborn Health and Rehabilitation	Proprietary - Corporation		130	30491	15552	3876	4782	6281	21833	7,952,650.00	7,952,650	\$228,683	0.007149	\$	163,748	0.00925	\$309,565
1093785958	Palm Valley Rehab & Care Center	Proprietary - Corporation		170	57129	41286	4174	10480	1189	42475	13,934,292.00	13,934,292	\$428,468	0.013396	\$	318,563	0.01800	\$821,805
1003894841	Palm View Rehabilitation and Care Center	Non-Profit-Other		143	44092	33079	5775	2947	2291	35370	9,321,692.00	9,321,692	\$30,690	0.010339	\$	265,275	0.01499	\$658,443
1629079975	Park Avenue Health and Rehabilitation	Proprietary - Corporation		200	39355	25067	3272	7907	3109	28176	9,323,323.60	9,323,324	\$295,163	0.009228	\$	211,320	0.01194	\$498,963
1194783282	Park Regency Care Center	Proprietary - Corporation	Y	66	19143	5121	5124	3782	5116	10237	11,922,080.00		\$143,573	0.004489	\$	0.00000		\$101,934
1033177308	Payson Care Center	Proprietary - Partnership		163	33448	21406	6720	2088	3234	24640	7,666,034.00	7,666,034	\$250,860	0.007843	\$	184,800	0.01044	\$426,090
1902899933	Phoenix Mountain Mursing Center, Inc.	Proprietary - Corporation		130	10804	7472	1516	574	1242	8714	2,482,967.00	2,482,967	\$81,030	0.002553	\$	65,355	0.00369	\$148,731
1437180262	Plaza Del Rio Care Center	Proprietary - Corporation		128	41443	31628	2317	4761	2737	34365	20,469,732.00	20,469,732	\$310,823	0.009178	\$	257,738	0.01456	\$629,561
1063410652	Plaza Health Care, Inc.	Proprietary - Corporation		221	64737	35807	3413	20411	5106	40913	22,736,859.49	22,736,859	\$485,528	0.015179	\$	306,848	0.01734	\$712,744
1992944151	Ponderosa Pines Care and Reahab, Inc.	Proprietary - Corporation		80	26068	19810	5149	289	820	20630	5,856,271.16	5,856,271	\$195,510	0.006112	\$	154,725	0.00874	\$394,321
1780710095	Posada Del Sol Healthcare Ctr	Government Operated		149	45752	45012	86	289	365	45377	17,469,053.00	17,469,053	\$343,140	0.010728	\$	45,377	0.00256	\$895,971
1235185836	Pueblo Norte Senior Living Center	Proprietary - Corporation	Y	68	18625	0	6702	5884	6039	6039	11,679,472.00		\$139,688	0.004367	\$	0.00000		\$0
1811220270	Pueblo Springs Rehab Center	Proprietary - Corporation		129	41278	26764	4416	9978	120	26884	9,591,510.00	9,591,510	\$309,585	0.009679	\$	201,630	0.01139	\$532,742
1457590614	Red Rock Care and Rehab, Inc	Proprietary - Corporation		80	20862	10610	5859	1659	2734	13344	5,386,580.08	5,386,580	\$156,465	0.004892	\$	100,080	0.00565	\$211,194
1275521627	Ridgecrest Healthcare	Proprietary - Corporation		200	45766	36234	1697	6331	1504	37738	12,169,232.00	12,169,232	\$343,245	0.010731	\$	283,035	0.01599	\$721,244
1578568267	Rim Country Health & Retirement Center	Proprietary - Corporation		109	37367	29040	4115	669	3543	32583	8,135,832.00	8,135,832	\$280,253	0.008762	\$	244,373	0.01381	\$578,046
1164637617	Royal Oaks	Non-Profit-Other	Y	122	34727	0	0	0	34727	34727	29,803,510.89		\$260,453	0.008143	\$	0.00000		\$0
1215937917	Sabino Canyon Rehab. & Care	Proprietary - Corporation		112	33701	22495	4355	5237	1614	24109	7,979,700.40	7,979,700	\$252,758	0.007902	\$	180,818	0.01022	\$447,767
1922094044	Santa Rita Nursing & Rehab Center	Proprietary - Corporation		115	31110	18936	4666	2850	4658	23594	7,091,726.77	7,091,727	\$233,325	0.007295	\$	176,955	0.01000	\$376,924
1205848405	Santa Rosa Care Center	Proprietary - Corporation		144	50362	49930	0	0	432	50362	9,551,450.00	9,551,450	\$377,715	0.011809	\$	50,362	0.00285	\$993,865
1235177874	Scottsdale Heritage Court	Proprietary - Corporation		108	16419	5037	4915	5637	830	5867	5,461,178.00	5,461,178	\$123,143	0.003850	\$	44,003	0.00249	\$100,262
1326023631	Scottsdale Nursing & Rehab Center	Proprietary - Corporation		90	20239	9082	6337	2695	2125	11207	6,675,874.00	6,675,874	\$151,793	0.004746	\$	84,053	0.00475	\$180,779
1144212093	Scottsdale Village Square	Proprietary - Partnership		132	35237	26373	4554	3257	1053	27426	8,750,533.57	8,750,534	\$264,278	0.008262	\$	205,695	0.01162	\$524,959
1760701221	Sierra Blanc Rehabilitation, LLC	Proprietary - Corporation		112	1202	297	490	245	170	467	287,990.00	287,990	\$9,015	0.000282	\$	3,503	0.00020	\$5,912
1518940550	Sierra Winds		0	70	20319	0	2117	0	18202	18202	2,655,227.00		\$152,393	0.004764	\$	0.00000		\$0
1609061878	Splendido	Proprietary - Partnership	Y	60	8255	0	3064	0	5191	5191	2,227,614.00		\$61,913	0.001936	\$	0.00000		\$0
1013166602	Springdale Village		0	122	35348	16369	9782	7143	2054	18423	11,287,946.18	11,287,946	\$265,110	0.008288	\$	138,173	0.00781	\$325,828
1790935625	Springdale West		0	204	60252	36541	4377	17563	1771	38312	18,581,174.22	18,581,174	\$451,890	0.014128	\$	287,340	0.01624	\$727,355
1376714758	Sun City Health and Rehabilitation Center	Proprietary - Partnership		118	30212	18829	2256	6327	2800	21629	6,630,168.00	6,630,168	\$226,590	0.007084	\$	162,218	0.00917	\$374,794
1700823606	Sun Grove Village C.C.	Proprietary - Corporation		128	31860	20406	2283	7598	1573	21979	7,286,540.00	7,286,540	\$238,950	0.007470	\$	164,843	0.00931	\$406,185
1255481222	Sun Health Grandview Care Center	Proprietary - Partnership		179	36923	0	10572	2628	23723	23723	10,970,978.00		\$276,923	0.008658	\$	0.00000		\$0
0	Sun Valley Lodge	Non-Profit-Other	Y	58	11895	0	0	0	11895	11895	5,192,079.54		\$89,213	0.002789	\$	0.00000		\$0
1578526927	Suncrest Healthcare Center	Proprietary - Corporation		115	31878	22849	580	946	7503	30352	6,039,151.02	6,039,151	\$239,085	0.007475	\$	227,640	0.01286	\$454,813
1265671424	Sunset Hills Care and Rehab, Inc.	Proprietary - Corporation		128	30611	21252	3520	1383	4456	25708	5,604,797.27	5,604,797	\$229,583	0.007178	\$	192,810	0.01089	\$423,025
1467663708	Sunview Health and Rehabilitation Center	Proprietary - Corporation		127	27713	13144	1307	10919	2343	15487	5,508,069.38	5,508,069	\$207,848	0.006498	\$	116,153	0.00656	\$261,633
1932106085	Sunwest Choice Healthcare	Proprietary - Corporation		140	41600	26620	4816	6756	3408	30028	10,455,628.00	10,455,628	\$312,000	0.009754	\$	225,210	0.01273	\$529,875
1437398690	Tall Pines Care and Rehab, Inc.	Proprietary - Corporation		99	23461	16950	4604	753	1154	18104	4,798,697.60	4,798,698	\$175,958	0.005501	\$	135,780	0.00767	\$337,393
1619058120	Terraces of Phoenix	Non-Profit-Church	Y	64	20759	0	6807	700	13252	13252	19,142,029.00		\$155,693	0.004868	\$	0.00000		\$0
1457304404	The Forum at Tucson	Proprietary - Corporation	Y	67	12886	0	4802	6009	2075	2075	14,326,917.00		\$96,645	0.003021	\$	0.00000		\$0
1457351967	The Gardens Rehab & Care Center		0	128	29900	16632	6283	5079	1906	18538	7,753,611.00	7,753,611	\$224,250	0.007011	\$	139,035	0.00786	\$331,063
1437270634	The Legacy Rehab & Care Center	Proprietary - Corporation		120	32445	24086	4128	1485	2746	26832	6,508,971.86	6,508,972	\$243,338	0.007608	\$	201,240	0.01137	\$479,436
1265432777	The Lingenfelter Center	Proprietary - Corporation		88	29606	22644	621	2207	4134	26778	5,496,116.00	5,496,116	\$222,045	0.006942	\$	200,835	0.01135	\$450,733
1679515449	The Peaks, A Senior Living Community	Non-Profit-Other		58	18909	5722	8558	1509	3120	8842	12,301,490.00		\$141,818	0.004434	\$	0.00000		\$113,897
1902045164	Verde Vista Care and Rehab, Inc	Proprietary - Corporation		118	18547	12955	2674	1766	1152	14107	3,976,028.27	3,976,028	\$139,103	0.004349	\$	105,803	0.00598	\$257,871
1235334541	Vi at Grayhawk	Proprietary - Corporation		36	11088	0	3453	0	7635	7635	7,813,148.00		\$83,160	0.002600	\$	0.00000		\$0
1043397664	Villa Campana Health Care Center	Proprietary - Corporation		120	38970	16594	8726	12376	1274	17868	10,800,623.00	10,800,623	\$292,275	0.009138	\$	134,010	0.00757	\$330,306
1902953813	Villa Maria Care Center	Proprietary - Corporation		83	26435	18881	1718	3101	2735	21616	5,178,595.00	5,178,595	\$198,263	0.006198	\$	162,120	0.00916	\$375,829
1790846855	Westchester Care Center	Non-Profit-Church		111	35980	28711	2413	1356	3500	32211	7,488,879.51	7,488,880	\$269,850	0.008437	\$	241,583	0.01365	\$571,497
1417900606	Western Gardens LP		0	88	9338	0	7587	1668	83	83	4,292,724.21	4,292,724	\$70,035	0.002190	\$	623	0.00004	\$0</