



Fair Rental Value System (FRVS) Model - 2006/07 Rate Year

Count	OSHPD ID	Land % (AA3)	Equip/bed (AB3)	Fully Depreciated Minimum Value (AD3)	Adjust Age by Years (AG2):			Dep Amt/Year (AO1)	0.01800	Rental Factor Calculation			FRVS Final Per Diem						
		10%	4,000	38.800%	5.00	Max Bldg Age (AO2)	34	T-bond rate for CY	4.64%	Floor	7.00%	Ceiling		9.00%	Rental Factor (AR5)	7.00%			
Capital Supplemental Information																			
Estimated Land Value	Estimated Equipment Value	Estimated Building + Equip Value	Estimated Building/Equip Minimum Value (fully depreciated)	Age Based on 2/1/2007 Midpoint	Received Five Year Age Reduction in 2005/06 Model?	Calculated Effective Age	Effective Age After Bed Additions	Effective Age After Improvements	Effective Age After Replacements	New Age (Incorporating Improvements)	Fully Depreciated per FRVS?	Actual Percent Depreciated	Actual Percent Undepreciated	Estimated Current Building/Equip Value	Greater of Minimum Value or Current Value	Greater of Minimum Value or Current Value Plus Land	Calculate Rate of Return on Estimated Value	FRVS Final Per Diem	
A	X = W * AA3 (AA3=10%)	Y = H * AB3 (AB3 = \$4,000)	Z = W + Y	AA = Z * AD3 (AD3=38.8%)	AB = (M3 - D)/M2	AC	AD = If AC="yes" then AB-AG2, otherwise AB	AE	AF	AG	AH = If AE, AF or AG are populated, uses these amounts, otherwise AD	AI = If AH > 34.00, "yes", "no"	AJ = AH*AO1 (AO1=1.8%)	AK = 1 - AJ	AL = AK * Z	AM = AL if AL > AA AM = AA if AL < AA	AN = AM + X	AO = AN*AR5 (AR5 = rental factor)	AP = AO/T
1	206190021	659,830	512,000	7,110,299	2,758,796	36.58	yes	31.58		31.58	no	0.56852	0.43148	3,067,919	3,067,919	3,727,749	260,942	\$ 6.25	
1	206190375	934,889	720,000	10,068,888	3,906,728	41.16	yes	36.16	35.80	35.80	yes	0.64446	0.35554	3,579,876	3,906,728	4,841,617	338,913	5.74	
2	206010953	911,419	664,000	9,778,193	3,793,939	44.84	yes	39.84		39.84	yes	0.71710	0.28290	2,766,267	3,793,939	4,705,358	329,375	6.09	
3	206105014	937,515	720,000	10,095,148	3,916,918	6.67	no	6.67		6.67	no	0.12005	0.87995	8,883,234	8,883,234	9,820,749	687,452	11.71	
4	206112227	400,275	304,000	4,306,748	1,671,018	40.47	yes	35.47		35.47	yes	0.63846	0.36154	1,557,066	1,671,018	2,071,293	144,991	5.53	
5	206190082	1,036,139	804,000	11,165,392	4,332,172	37.18	yes	32.18		32.18	no	0.57925	0.42075	4,697,884	4,697,884	5,734,024	401,382	6.13	
6	206190087	1,137,049	908,000	12,278,492	4,764,055	34.48	yes	29.48		29.48	no	0.53066	0.46934	5,762,840	5,762,840	6,899,889	482,992	6.53	
7	206190092	602,484	464,000	6,488,839	2,517,669	43.04	yes	38.04		38.04	yes	0.68474	0.31526	2,045,686	2,517,669	3,120,153	218,411	5.78	
8	206190173	1,236,476	964,000	13,328,760	5,171,559	33.69	yes	28.69		28.69	no	0.51634	0.48366	6,446,531	6,446,531	7,683,007	537,810	6.85	
9	206190190	989,395	784,000	10,677,948	4,143,044	37.85	yes	32.85		32.85	no	0.59130	0.40870	4,364,130	4,364,130	5,353,524	374,747	5.38	
10	206190192	474,253	368,000	5,110,528	1,982,885	42.42	yes	37.42		37.42	yes	0.67357	0.32643	1,668,210	1,982,885	2,457,137	172,000	5.73	
11	206190302	462,251	356,000	4,978,505	1,931,660	42.84	yes	37.84		37.84	yes	0.68120	0.31880	1,587,164	1,931,660	2,393,911	167,574	5.18	
12	206190329	507,930	396,000	5,475,300	2,124,416	41.93	yes	36.93		36.93	yes	0.66467	0.33533	1,836,021	2,124,416	2,632,346	184,264	5.71	
13	206190350	590,608	468,000	6,374,081	2,473,143	42.33	yes	37.33		37.33	yes	0.67195	0.32805	2,091,012	2,473,143	3,063,751	214,463	5.55	
14	206190419	434,122	344,000	4,685,222	1,817,866	40.78	yes	35.78		35.78	yes	0.64402	0.35598	1,667,862	1,817,866	2,251,988	157,639	5.44	
15	206190481	1,028,378	792,000	11,075,776	4,297,401	60.06	yes	55.06		55.06	yes	0.99103	0.00897	99,319	4,297,401	5,325,779	372,805	5.43	
16	206190650	1,009,586	800,000	10,895,865	4,227,596	37.87	yes	32.87		32.87	no	0.59174	0.40826	4,448,371	4,448,371	5,457,957	382,057	5.86	
17	206190653	556,732	432,000	5,999,315	2,327,734	37.09	yes	32.09		32.09	no	0.57762	0.42238	2,533,973	2,533,973	3,090,704	216,349	6.03	
18	206190700	543,844	424,000	5,862,442	2,274,627	50.69	yes	45.69		45.69	yes	0.82244	0.17756	1,040,920	2,274,627	2,818,472	197,293	5.54	
19	206190703	530,033	420,000	5,720,329	2,219,488	47.70	yes	42.70		42.70	yes	0.76859	0.23141	1,323,740	2,219,488	2,749,521	192,466	5.34	
20	206190706	711,379	552,000	7,665,791	2,974,327	38.79	yes	33.79		33.79	no	0.60821	0.39179	3,003,357	3,003,357	3,714,736	260,031	5.78	
21	206190773	514,189	396,000	5,537,888	2,148,701	39.10	yes	34.10		34.10	yes	0.61377	0.38623	2,138,896	2,148,701	2,662,889	186,402	5.78	
22	206190776	415,579	324,000	4,479,791	1,738,159	44.30	yes	39.30		39.30	yes	0.70736	0.29264	1,310,963	1,738,159	2,153,738	150,762	5.71	
23	206190786	577,351	448,000	6,221,512	2,413,947	37.43	yes	32.43		32.43	no	0.58367	0.41633	2,590,189	2,590,189	3,167,540	221,728	6.07	
24	206190855	670,004	516,000	7,216,036	2,799,822	36.48	yes	31.48		31.48	no	0.56656	0.43344	3,127,738	3,127,738	3,797,741	265,842	6.32	
25	206300039	1,016,735	808,000	10,975,353	4,258,437	28.04	no	28.04		28.04	no	0.50474	0.49526	5,435,678	5,435,678	6,452,414	451,669	6.86	
26	206301135	593,375	460,000	6,393,752	2,480,776	36.19	yes	31.19		31.19	no	0.56144	0.43856	2,804,027	2,804,027	3,397,402	237,818	6.34	
27	206301171	721,854	572,000	7,790,543	3,022,731	44.59	yes	39.59		39.59	yes	0.71257	0.28743	2,239,206	3,022,731	3,744,585	262,121	5.62	
28	206301215	636,195	496,000	6,857,951	2,660,885	44.36	yes	39.36		39.36	yes	0.70839	0.29161	1,999,823	2,660,885	3,297,080	230,796	5.44	
29	206301302	689,568	548,000	7,443,680	2,888,148	36.46	yes	31.46		31.46	no	0.56631	0.43369	3,228,239	3,228,239	3,917,807	274,246	6.14	
30	206304012	729,835	580,000	7,878,347	3,056,799	19.24	no	19.24		19.24	no	0.34628	0.65372	5,150,244	5,150,244	5,880,078	411,605	8.71	
31	206331203	205,224	160,000	2,212,242	858,350	47.49	yes	42.49		42.49	yes	0.76480	0.23520	520,312	858,350	1,063,574	74,450	5.71	
32	206361332	597,582	480,000	6,455,818	2,504,857	45.14	yes	40.14		40.14	yes	0.72256	0.27744	1,791,119	2,504,857	3,102,439	217,171	5.55	
33	206364064	776,856	624,000	8,392,564	3,256,315	16.37	no	16.37		16.37	no	0.29474	0.70526	5,918,959	5,918,959	6,695,815	468,707	8.71	
34	206370670	763,706	604,000	8,241,065	3,197,533	35.85	yes	30.85		30.85	no	0.55530	0.44470	3,664,842	3,664,842	4,428,548	309,998	6.23	
35	206370717	1,213,838	960,000	13,098,381	5,082,172	52.90	yes	47.90		47.90	yes	0.86223	0.13777	1,804,570	5,082,172	6,296,010	440,721	5.53	
36	206370853	1,294,761	1,024,000	13,971,606	5,420,983	44.77	yes	39.77		39.77	yes	0.71587	0.28413	3,969,768	5,420,983	6,715,744	470,102	5.63	
37	206430789	938,867	664,000	10,052,668	3,900,435	37.13	yes	32.13		32.13	no	0.57831	0.42169	4,239,095	4,239,095	5,177,962	362,457	6.30	

Fair Rental Value System (FRVS) Model - 2006/07 Rate Year

Days in Calendar Year (M2)	366
Rate Period Mid-Point (M3)	2/1/07

FRVS Variables:		Number of Months to Update Cost Per Sq Ft	13
Statewide Average Occupancy (T2)	89.07%	Square Feet Per Bed (Z2)	400
		RS Means Median Cost Per Sq Ft <sup>(1)</sup>	\$ 119.00
		Updated at 2% annually, or .16667/mo. (Z4)	0.166667 2.16667 \$ 121.58

Count	OSHPD ID	OSHPD Begin Date	OSHPD End Date	L&C License Date or Other Information	Facility Name (Doing Business As)	City	OSHPD ZIP	Avg. Lic. Beds	OSHPD Total Days (as reported)	Days in Period	Cost Rpt (CR) Represents % of Year	Annualized Total Facility Days	Max Potential Days for CR Period	OSHPD SNF Mcal Days	Annualized SNF Mcal Days	OSHPD Total SNF Days	Occupancy Rate	Facility Potential Days at Avg Occ (for CR Period)	Annualized Facility Total Days at Avg Occupancy	Greater of Annualized Days or Occ. Adjusted Annualized Days	1st Three Zip Code Digits	RS Means Location Factor <sup>(1)</sup>	Estimated Building Value
A	B	C	D	E	F	G	H	I	J = (C-B) + 1	K = J/M2 (M2=Days in CY)	L = I/K	M = H * J	N	O = N/K	P	Q = I/M	R = M * T2 (T2 = avg. occ.)	S = R/K	T = S if S > L T = L if S < L	U = first 3 digits of G	V	W = H (beds) * Z2 (sq. ft/bed) * Z4 (cost/sq.ft) * V (loc. factor)	
38	206361350	1/1/2004	12/31/2004	04/08/66	COMMUNITY EXTENDED CARE HOSPITAL OF MONTCLAIR MONTCLAIR		91763	140	47,032	366	1.00000	47,032	51,240	28,169	28,169	40,586	91.79%	45,641	45,641	47,032	917	1.055	7,182,848

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Count	OSHPD ID	Land % (AA3)	Equip/bed (AB3)	Fully Depreciated Minimum Value (AD3)	Adjust Age by Years (AG2):			Capital Supplemental Information			Dep Amt/Year (AO1)	0.01800	Rental Factor Calculation			FRVS Final Per Diem				
		10%	4,000	38.800%	5.00	Effective Age After Bed Additions	Effective Age After Improvements	Effective Age After Replacements	New Age (Incorporating Improvements)	Fully Depreciated per FRVS?	Actual Percent Depreciated	Actual Percent Undepreciated	Estimated Current Building/Equip Value	Greater of Minimum Value or Current Value	Greater of Minimum Value or Current Value Plus Land		Calculate Rate of Return on Estimated Value (AR5 = rental factor)			
	A	$X = W * AA3$ (AA3=10%)	$Y = H * AB3$ (AB3 = \$4,000)	$Z = W + Y$	$AA = Z * AD3$ (AD3=38.8%)	$AB = (M3 - D)/M2$	AC	AD = If AC="yes" then AB-AG2; otherwise AB	AE	AF	AG	AH = If AE, AF or AG are populated, uses these amounts, otherwise AD	AI = If AH > 34.00, "yes", "no"	AJ = AH*AO1 (AO1=1.8%)	AK = 1 - AJ	AL = AK * Z	AM = AL if AL > AA AM = AA if AL < AA	AN = AM + X	AO = AN*AR5 (AR5 = rental factor)	AP = AOT
38	206361350	718,285	560,000	7,742,848	3,004,225	40.73	yes	35.73				35.73	yes	0.64323	0.35677	2,762,420	3,004,225	3,722,510	260,576	5.54



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Count	OSHPD ID	Land % (AA3)	Equip/bed (AB3)	Fully Depreciated Minimum Value (AD3)	Adjust Age by Years (AG2):			Dep Amt/Year (AO1)	0.01800	Rental Factor Calculation		FRVS Final Per Diem								
		10%	4,000	38.800%	5.00			Max Bldg Age (AO2)	34	T-bond rate for CY	4.64%									
		Estimated Land Value	Estimated Equipment Value	Estimated Building + Equip Value	Estimated Building/Equip Minimum Value (fully depreciated)	Age Based on 2/1/2007 Midpoint	Received Five Year Age Reduction in 2005/06 Model?	Calculated Effective Age	Effective Age After Bed Additions	Effective Age After Improvements	Effective Age After Replacements	New Age (Incorporating Improvements)	Fully Depreciated per FRVS?	Actual Percent Depreciated	Actual Percent Undepreciated	Estimated Current Building/Equip Value	Greater of Minimum Value or Current Value	Greater of Minimum Value or Current Value Plus Land	Calculate Rate of Return on Estimated Value	
A	X = W * AA3 (AA3=10%)	Y = H * AB3 (AB3 = \$4,000)	Z = W + Y	AA = Z * AD3 (AD3=38.8%)	AB = (M3 - D)/M2	AC	AD = If AC="yes" then AB-AG2, otherwise AB)	AE	AF	AG	AH = If AE, AF or AG are populated, uses these amounts, otherwise AD	AI = If AH > 34.00, "yes", "no"	AJ = AH*AO1 (AO1=1.8%)	AK = 1 - AJ	AL = AK * Z	AM = AL if AL > AA AM = AA if AL < AA	AN = AM + X	AO = AN*AR5 (AR5 = rental factor)	AP = AO/T	
1	206154031	712,444	564,000	7,688,442	2,983,115	15.17	no	15.17	11.74		11.74	no	0.21140	0.78860	6,063,070	6,063,070	6,775,514	474,286	10.32	
2	206190424	1,500,082	1,164,000	16,164,821	6,271,951	44.74	yes	39.74	34.57		34.57	yes	0.62223	0.37777	6,106,533	6,271,951	7,772,033	544,042	5.20	
3	206191117	1,028,378	792,000	11,075,776	4,297,401	26.80	no	26.80	25.28		25.28	no	0.45499	0.54501	6,036,362	6,036,362	7,064,739	494,532	7.12	
4	206194199	1,558,148	1,200,000	16,781,479	6,511,214	16.33	no	16.33	16.34		16.34	no	0.29415	0.70585	11,845,271	11,845,271	13,403,419	938,239	9.43	
5	206291040	452,943	344,000	4,873,425	1,890,889	40.20	yes	35.20	23.34		23.34	no	0.42009	0.57991	2,826,157	2,826,157	3,279,099	229,537	7.95	
6	206301754	478,168	380,000	5,161,676	2,002,730	31.19	yes	26.19	25.86		25.86	no	0.46554	0.53446	2,758,717	2,758,717	3,236,885	226,582	7.13	
7	206340789	856,563	644,000	9,209,631	3,573,337	39.84	yes	34.84	25.90		25.90	no	0.46615	0.53385	4,916,549	4,916,549	5,773,112	404,118	7.17	
8	206391070	790,745	600,000	8,507,455	3,300,892	43.85	yes	38.85	37.83		37.83	yes	0.68096	0.31904	2,714,213	3,300,892	4,091,638	286,415	5.26	
9	206560536	512,744	396,000	5,523,445	2,143,097	37.49	yes	32.49	9.71		9.71	no	0.17472	0.82528	4,558,370	4,558,370	5,071,115	354,978	10.49	
10	206013696	338,571	236,000	3,621,713	1,405,225	22.00	no	22.00		21.72	21.72	no	0.39090	0.60910	2,205,988	2,205,988	2,544,560	178,119	8.46	
11	206014077	275,448	192,000	2,946,479	1,143,234	13.49	no	13.49		13.09	13.09	no	0.23568	0.76432	2,252,062	2,252,062	2,527,510	176,926	10.26	
12	206150686	500,227	396,000	5,398,268	2,094,528	35.31	yes	30.31	30.02		30.02	no	0.54030	0.45970	2,481,593	2,481,593	2,981,820	208,727	5.94	
13	206190266	1,251,868	976,000	13,494,678	5,235,935	40.51	yes	35.51	33.62		33.62	no	0.60510	0.39490	5,329,033	5,329,033	6,580,901	460,663	5.79	
14	206190341	664,985	516,000	7,165,849	2,780,349	43.13	yes	38.13	37.67		37.67	yes	0.67800	0.32200	2,307,387	2,780,349	3,445,334	241,173	5.73	
15	206190443	420,700	324,000	4,530,999	1,758,028	42.00	yes	37.00	35.74		35.74	yes	0.64328	0.35672	1,616,319	1,758,028	2,178,728	152,511	5.56	
16	206190509	237,399	192,000	2,565,987	995,603	35.52	yes	30.52	30.17		30.17	no	0.54309	0.45691	1,172,417	1,172,417	1,409,816	98,687	5.78	
17	206190787	495,894	396,000	5,354,937	2,077,716	40.22	yes	35.22	34.79		34.79	yes	0.62616	0.37384	2,001,916	2,077,716	2,573,609	180,153	5.19	
18	206190884	822,813	652,000	8,880,130	3,445,490	36.58	yes	31.58	30.87		30.87	no	0.55565	0.44435	3,945,871	3,945,871	4,768,684	333,808	5.96	
19	206211023	242,155	172,000	2,593,549	1,006,297	43.99	yes	38.99	36.06		36.06	yes	0.64901	0.35099	910,313	1,006,297	1,248,452	87,392	6.19	
20	206230938	370,707	272,000	3,979,069	1,543,879	39.17	yes	34.17	33.41		33.41	no	0.60133	0.39867	1,586,332	1,586,332	1,957,039	136,993	6.18	
21	206240943	412,233	316,000	4,438,332	1,722,073	43.72	yes	38.72	37.97		37.97	yes	0.68348	0.31652	1,404,835	1,722,073	2,134,306	149,401	5.58	
22	206301280	499,745	396,000	5,393,453	2,092,660	39.91	yes	34.91	34.45		34.45	yes	0.62001	0.37999	2,049,454	2,092,660	2,592,405	181,468	5.62	
23	206314005	526,707	396,000	5,663,065	2,197,269	19.78	no	19.78	19.15		19.15	no	0.34479	0.65521	3,710,524	3,710,524	4,237,230	296,606	8.46	
24	206330223	908,122	704,000	9,785,221	3,796,666	21.61	no	21.61	21.38		21.38	no	0.38490	0.61510	6,018,851	6,018,851	6,926,973	484,888	7.81	
25	206331091	507,930	396,000	5,475,300	2,124,416	42.92	yes	37.92	36.65		36.65	yes	0.65976	0.34024	1,862,898	2,124,416	2,632,346	184,264	5.36	
26	206331300	194,963	152,000	2,101,630	815,432	36.54	yes	31.54	29.88		29.88	no	0.53785	0.46215	971,271	971,271	1,166,234	81,636	6.28	
27	206342207	526,707	396,000	5,663,065	2,197,269	28.86	no	28.86	28.54		28.54	no	0.51376	0.48624	2,753,629	2,753,629	3,280,336	229,624	7.11	
28	206380938	1,065,318	720,000	11,373,180	4,412,794	36.58	yes	31.58	31.29		31.29	no	0.56325	0.43675	4,967,201	4,967,201	6,032,519	422,276	7.20	
29	206390910	627,325	476,000	6,749,247	2,618,708	43.77	yes	38.77	38.02		38.02	yes	0.68441	0.31559	2,129,968	2,618,708	3,246,033	227,222	5.86	
30	206390987	200,322	152,000	2,155,222	836,226	36.96	yes	31.96	31.15		31.15	no	0.56074	0.43926	946,711	946,711	1,147,033	80,292	6.14	
31	206413509	230,819	156,000	2,464,189	956,105	44.42	no	44.42	39.05		39.05	yes	0.70295	0.29705	731,997	956,105	1,186,924	83,085	6.53	
32	206440914	322,790	236,000	3,463,905	1,343,995	37.21	yes	32.21	31.61		31.61	no	0.56891	0.43109	1,493,259	1,493,259	1,816,050	127,123	6.47	
33	206361301	239,033	192,000	2,582,327	1,001,943	38.78	yes	33.78	32.76		32.76	no	0.58962	0.41038	1,059,744	1,059,744	1,298,777	90,914	5.81	
34	206010734	829,062	604,000	8,894,621	3,451,113	37.30	yes	32.30	31.61		31.61	no	0.58141	0.41859	3,723,201	3,723,201	4,552,263	318,658	6.47	
35	206010744	177,140	124,000	1,895,396	735,414	43.89	yes	38.89	38.89		38.89	yes	0.70003	0.29997	568,557	735,414	912,553	63,879	6.32	
36	206010747	214,129	156,000	2,297,286	891,347	45.42	yes	40.42	40.42		40.42	yes	0.72757	0.27243	625,841	891,347	1,105,476	77,383	5.83	
37	206010748	406,295	296,000	4,358,953	1,691,274	48.60	yes	43.60	43.60		43.60	yes	0.78472	0.21528	2,097,569	2,097,569	2,497,569	146,830	5.98	
38	206010749	340,410	248,000	3,652,096	1,417,013	41.06	yes	36.06	36.06		36.06	yes	0.64913	0.35087	1,281,407	1,417,013	1,757,423	123,020	5.68	
39	206010750	389,824	284,000	4,182,239	1,622,709	43.61	yes	38.61	38.61		38.61	yes	0.69507	0.30493	1,275,309	1,622,709	2,012,533	140,877	5.97	
40	206010757	205,711	144,000	2,201,105	854,029	46.81	yes	41.81	41.81		41.81	yes	0.75256	0.24744	544,647	854,029	1,059,739	74,182	6.05	
41	206010760	219,619	160,000	2,356,191	914,202	34.57	yes	29.57	29.57		29.57	no	0.53223	0.46777	1,102,157	1,102,157	1,321,776	92,524	6.87	
42	206010770	274,524	200,000	2,945,239	1,142,753	45.62	yes	40.62	40.62		40.62	yes	0.73121	0.26879	791,642	1,142,753	1,417,277	99,209	5.88	
43	206010774	477,672	348,000	5,124,715	1,988,390	46.32	yes	41.32	41.32		41.32	yes	0.74375	0.25625	1,313,187	1,988,390	2,466,061	172,624	6.09	



### Fair Rental Value System (FRVS) Model - 2006/07 Rate Year

Count	OSHPD ID	Land % (AA3) Equip/bed (AB3)		Fully Depreciated Minimum Value (AD3)			Adjust Age by Years (AG2):			Dep Amt/Year (AO1)				0.01800			Rental Factor Calculation				FRVS Final Per Diem	
		Estimated Land Value	Estimated Equipment Value	Estimated Building + Equip Value	Estimated Building/Equip Minimum Value (fully depreciated)	Age Based on 2/1/2007 Midpoint	Received Five Year Age Reduction in 2005/06 Model?	Calculated Effective Age	Effective Age After Bed Additions	Effective Age After Improvements	Effective Age After Replacements	New Age (Incorporating Improvements)	Fully Depreciated per FRVS?	Actual Percent Depreciated	Actual Percent Undepreciated	Estimated Current Building/Equip Value	Greater of Minimum Value or Current Value	Greater of Minimum Value or Current Value Plus Land	Calculate Rate of Return on Estimated Value	4.64%		
																				10%		4,000
A	X = W * AA3 (AA3=10%)	Y = H * AB3 (AB3 = \$4,000)	Z = W + Y	AA = Z * AD3 (AD3=38.8%)	AB = (M3 - D)/M2	AC	AD = If AC="yes" then AB-AG2, otherwise AB)	AE	AF	AG	AH = If AE, AF or AG are populated, uses these amounts, otherwise AD	AI = If AH > 34.00, "yes", "no"	AJ = AH*AO1 (AO1=1.8%)	AK = 1 - AJ	AL = AK * Z	AM = AL if AL > AA AM = AA if AL < AA	AN = AM + X	AO = AN*AR5 (AR5 = rental factor)	AP = AO/T			
44	206010797	631,405	460,000	6,774,049	2,628,331	38.59	yes	33.59				33.59	no	0.60467	0.39533	2,677,970	2,677,970	3,309,375	231,656	5.96		
45	206010798	483,162	352,000	5,183,620	2,011,245	38.60	yes	33.60				33.60	no	0.60482	0.39518	2,048,465	2,048,465	2,531,627	177,214	5.78		
46	206010806	543,557	396,000	5,831,573	2,262,650	38.96	yes	33.96				33.96	no	0.61121	0.38879	2,267,239	2,267,239	2,810,796	196,756	5.86		
47	206010808	568,111	396,000	6,077,112	2,357,920	43.10	yes	38.10				38.10	yes	0.68572	0.31428	1,909,907	2,357,920	2,926,031	204,822	6.35		
48	206010824	543,557	396,000	5,831,573	2,262,650	44.28	yes	39.28				39.28	yes	0.70702	0.29298	1,708,555	2,262,650	2,806,208	196,435	5.90		
49	206010825	455,710	332,000	4,889,096	1,896,969	40.52	yes	35.52				35.52	yes	0.63930	0.36070	1,763,521	1,896,969	2,352,679	164,688	5.86		
50	206010831	543,557	396,000	5,831,573	2,262,650	45.83	yes	40.83				40.83	yes	0.73490	0.26510	1,545,940	2,262,650	2,806,208	196,435	5.47		
51	206010832	406,295	296,000	4,358,953	1,691,274	41.91	yes	36.91				36.91	yes	0.66443	0.33557	1,462,750	1,691,274	2,097,569	146,830	5.80		
52	206010845	252,494	176,000	2,700,939	1,047,964	38.09	yes	33.09				33.09	no	0.59562	0.40438	1,092,198	1,092,198	1,344,692	94,128	6.41		
53	206010848	522,203	364,000	5,586,033	2,167,381	47.11	yes	42.11				42.11	yes	0.75807	0.24193	1,351,454	2,167,381	2,689,584	188,271	6.28		
54	206010851	682,881	476,000	7,304,812	2,834,267	44.99	yes	39.99				39.99	yes	0.71985	0.28015	2,046,425	2,834,267	3,517,148	246,200	6.35		
55	206010862	126,281	92,000	1,354,810	525,666	52.77	yes	47.77				47.77	yes	0.85977	0.14023	189,984	525,666	651,947	45,636	5.80		
56	206010863	337,137	236,000	3,607,367	1,399,658	41.05	yes	36.05				36.05	yes	0.64889	0.35111	1,266,600	1,399,658	1,736,795	121,576	5.90		
57	206010867	218,063	152,000	2,332,629	905,060	43.86	yes	38.86				38.86	yes	0.69949	0.30051	700,974	905,060	1,123,123	78,619	6.09		
58	206010874	203,148	148,000	2,179,477	845,637	42.31	yes	37.31				37.31	yes	0.67166	0.32834	715,619	845,637	1,048,785	73,415	5.57		
59	206010875	304,140	212,000	3,253,404	1,262,321	45.35	yes	40.35				40.35	yes	0.72625	0.27375	890,633	1,262,321	1,566,461	109,652	6.30		
60	206010876	411,786	300,000	4,417,858	1,714,129	43.05	yes	38.05				38.05	yes	0.68498	0.31502	1,391,698	1,714,129	2,125,915	148,814	5.86		
61	206010881	344,310	240,000	3,683,098	1,429,042	43.98	yes	38.98				38.98	yes	0.70161	0.29839	1,099,012	1,429,042	1,773,352	124,135	6.19		
62	206010889	803,390	560,000	8,593,896	3,334,432	33.60	yes	28.60				28.60	no	0.51482	0.48518	4,169,589	4,169,589	4,972,979	348,109	7.11		
63	206010900	315,617	220,000	3,376,174	1,309,955	36.98	yes	31.98				31.98	no	0.57561	0.42439	1,432,826	1,432,826	1,748,443	122,391	6.38		
64	206010906	568,111	396,000	6,077,112	2,357,920	36.84	yes	31.84				31.84	no	0.57310	0.42690	2,594,329	2,594,329	3,162,440	221,371	6.41		
65	206010912	543,557	396,000	5,831,573	2,262,650	35.28	yes	30.28				30.28	no	0.54511	0.45489	2,652,696	2,652,696	3,196,254	223,738	6.44		
66	206010915	466,691	340,000	5,006,906	1,942,679	43.33	yes	38.33				38.33	yes	0.68985	0.31015	1,552,880	1,942,679	2,409,370	168,656	5.98		
67	206010917	647,876	472,000	6,950,763	2,696,896	37.79	yes	32.79				32.79	no	0.59026	0.40974	2,847,990	2,847,990	3,495,866	244,711	6.25		
68	206010920	539,419	376,000	5,770,187	2,238,833	37.49	yes	32.49				32.49	no	0.58490	0.41510	2,395,195	2,395,195	2,934,614	205,423	6.70		
69	206010926	763,176	556,000	8,187,764	3,176,852	33.47	yes	28.47				28.47	no	0.51251	0.48749	3,991,468	3,991,468	4,754,644	332,825	7.34		
70	206010934	384,333	280,000	4,123,334	1,599,854	43.22	yes	38.22				38.22	yes	0.68798	0.31202	1,286,548	1,599,854	1,984,187	138,893	6.09		
71	206010944	340,410	248,000	3,652,096	1,417,013	36.64	yes	31.64				31.64	no	0.56951	0.43049	1,572,197	1,572,197	1,912,607	133,882	6.37		
72	206010952	988,286	720,000	10,602,860	4,113,910	39.87	yes	34.87				34.87	yes	0.62759	0.37241	3,948,609	4,113,910	5,102,195	357,154	5.82		
73	206010956	142,752	104,000	1,531,524	594,231	45.66	yes	40.66				40.66	yes	0.73190	0.26810	410,599	594,231	736,984	51,589	5.64		
74	206010959	197,657	144,000	2,120,572	822,782	42.79	yes	37.79				37.79	yes	0.68026	0.31974	678,027	822,782	1,020,439	71,431	6.09		
75	206010961	269,033	196,000	2,886,334	1,119,898	46.49	yes	41.49				41.49	yes	0.74685	0.25315	730,668	1,119,898	1,388,931	97,225	6.09		
76	206010968	197,657	144,000	2,120,572	822,782	45.95	yes	40.95				40.95	yes	0.73702	0.26298	557,676	822,782	1,020,439	71,431	6.09		
77	206010972	711,574	496,000	7,611,737	2,953,354	42.54	yes	37.54				37.54	yes	0.67579	0.32421	2,467,825	2,953,354	3,664,928	256,545	6.35		
78	206010974	543,557	396,000	5,831,573	2,262,650	37.34	yes	32.34				32.34	no	0.58215	0.41785	2,436,737	2,436,737	2,980,294	208,621	6.46		
79	206010988	543,557	396,000	5,831,573	2,262,650	37.17	yes	32.17				32.17	no	0.57915	0.42085	2,454,232	2,454,232	2,997,789	209,845	5.99		
80	206010989	658,857	480,000	7,068,573	2,742,606	35.01	yes	30.01				30.01	no	0.54015	0.45985	3,250,501	3,250,501	3,909,358	273,655	7.00		
81	206010995	470,557	328,000	5,033,568	1,953,024	38.96	yes	33.96				33.96	no	0.61126	0.38874	1,956,738	1,956,738	2,427,294	169,911	6.36		
82	206011527	279,995	196,000	2,995,949	1,162,428	28.19	no	28.19				28.19	no	0.50749	0.49251	1,475,529	1,475,529	1,755,524	122,887	7.33		
83	206013368	400,805	292,000	4,300,049	1,668,419	56.11	yes	51.11				51.11	yes	0.92002	0.07998	343,933	1,668,419	2,069,224	144,846	5.79		
84	206013489	164,714	120,000	1,767,143	685,652	50.67	yes	45.67				45.67	yes	0.82200	0.17800	314,552	685,652	850,366	59,526	6.09		
85	206013570	691,800	504,000	7,422,002	2,879,737	38.81	yes	33.81				33.81	no	0.60866	0.39134	2,904,558	2,904,558	3,596,358	251,745	5.89		
86	206013647	543,557	396,000	5,831,573	2,262,650	37.59	yes	32.59				32.59	no	0.58662	0.41338	2,410,638	2,410,638	2,954,196	206,794	5.88		
87	206013653	175,695	128,000	1,884,953	731,362	48.79	yes	43.79				43.79	yes	0.78816	0.21184	399,301	731,362	907,057	63,494	5.61		









Fair Rental Value System (FRVS) Model - 2006/07 Rate Year

Count	OSHPD ID	Land % (AA3)	Equip/bed (AB3)	Fully Depreciated Minimum Value (AD3)	Adjust Age by Years (AG2):			Dep Amt/Year (AO1)	0.01800	Rental Factor Calculation										
		10%	4,000	38.800%	5.00			Max Bldg Age (AO2)	34	T-bond rate for CY	4.64%	Floor	7.00%	Ceiling	9.00%	Rental Factor (ARS)	7.00%			
Capital Supplemental Information																				
	Estimated Land Value	Estimated Equipment Value	Estimated Building + Equip Value	Estimated Building/Equip Minimum Value (fully depreciated)	Age Based on 2/1/2007 Midpoint	Received Five Year Age Reduction in 2005/06 Model?	Calculated Effective Age	Effective Age After Bed Additions	Effective Age After Improvements	Effective Age After Replacements	New Age (Incorporating Improvements)	Fully Depreciated per FRVS?	Actual Percent Depreciated	Actual Percent Undepreciated	Estimated Current Building/Equip Value	Greater of Minimum Value or Current Value	Greater of Minimum Value or Current Value Plus Land	Calculate Rate of Return on Estimated Value	FRVS Final Per Diem	
	A	$X = W * AA3$ (AA3=10%)	$Y = H * AB3$ (AB3 = \$4,000)	$Z = W + Y$	$AA = Z * AD3$ (AD3=38.8%)	$AB = (M3 - D)/M2$	AC	AD = If AC="yes" then AB-AG2; otherwise AB	AE	AF	AG	AH = If AE, AF or AG are populated, uses these amounts, otherwise AD	AI = If AH > 34.00, "yes", "no"	AJ = AH*AO1 (AO1=1.8%)	AK = 1 - AJ	AL = AK * Z	AM = AL if AL > AA AM = AA if AL < AA	AN = AM + X	AO = AN*ARS (ARS = rental factor)	AP = AO/T
132	206090983	526,707	396,000	5,663,065	2,197,269	43.73	yes	38.73			38.73	yes	0.69713	0.30287	1,715,166	2,197,269	2,723,976	190,678	5.91	
133	206092347	361,778	272,000	3,889,782	1,509,235	22.11	no	22.11			22.11	no	0.39792	0.60208	2,341,968	2,341,968	2,703,746	189,262	8.27	
134	206100684	307,297	236,000	3,308,965	1,283,879	41.45	yes	36.45			36.45	yes	0.65611	0.34389	1,137,904	1,283,879	1,591,175	111,382	5.26	
135	206100685	1,208,352	928,000	13,011,525	5,048,472	34.56	yes	29.56			29.56	no	0.53208	0.46792	6,088,327	6,088,327	7,296,679	510,768	6.75	
136	206100689	625,010	480,000	6,730,099	2,611,278	44.87	yes	39.87			39.87	yes	0.71759	0.28241	1,900,646	2,611,278	3,236,288	226,540	5.54	
137	206100694	296,880	228,000	3,196,797	1,240,357	43.02	yes	38.02			38.02	yes	0.68434	0.31566	1,009,087	1,240,357	1,537,237	107,607	5.38	
138	206100704	307,297	236,000	3,308,965	1,283,879	46.78	yes	41.78			41.78	yes	0.75211	0.24789	820,244	1,283,879	1,591,175	111,382	5.20	
139	206100713	255,212	196,000	2,748,124	1,066,272	42.75	yes	37.75			37.75	yes	0.67948	0.32052	880,841	1,066,272	1,321,484	92,504	5.60	
140	206100718	609,385	468,000	6,561,846	2,545,996	43.55	yes	38.55			38.55	yes	0.69398	0.30602	2,008,033	2,545,996	3,155,381	220,877	5.79	
141	206100728	338,547	260,000	3,645,470	1,414,442	42.20	yes	37.20			37.20	yes	0.66959	0.33041	1,204,499	1,414,442	1,752,989	122,709	5.32	
142	206100731	630,218	484,000	6,786,183	2,633,039	38.10	yes	33.10			33.10	no	0.59582	0.40418	2,742,842	2,742,842	3,373,060	236,114	5.99	
143	206100732	583,343	448,000	6,281,426	2,437,193	42.75	yes	37.75			37.75	yes	0.67948	0.32052	2,013,351	2,437,193	3,020,536	211,438	5.79	
144	206100750	307,297	236,000	3,308,965	1,283,879	43.44	yes	38.44			38.44	yes	0.69197	0.30803	1,019,270	1,283,879	1,591,175	111,382	5.64	
145	206100751	416,673	320,000	4,486,733	1,740,852	40.56	yes	35.56			35.56	yes	0.64013	0.35987	1,614,635	1,740,852	2,157,526	151,027	5.79	
146	206100767	203,128	156,000	2,187,282	848,665	44.63	yes	39.63			39.63	yes	0.71331	0.28669	627,069	848,665	1,051,794	73,626	5.21	
147	206100772	937,515	720,000	10,095,148	3,916,918	36.52	yes	31.52			31.52	no	0.56730	0.43270	4,368,220	4,368,220	5,305,735	371,401	6.08	
148	206100778	625,010	480,000	6,730,099	2,611,278	8.89	no	8.89			8.89	no	0.15993	0.84007	5,653,724	5,653,724	6,278,734	439,511	10.27	
149	206100781	291,671	224,000	3,140,713	1,218,597	36.35	yes	31.35			31.35	no	0.56434	0.43566	1,368,270	1,368,270	1,659,941	116,196	5.90	
150	206100789	458,341	352,000	4,935,406	1,914,937	39.44	yes	34.44			34.44	yes	0.61992	0.38008	1,875,859	1,914,937	2,373,278	166,129	5.46	
151	206100790	515,633	396,000	5,552,332	2,154,305	37.37	yes	32.37			32.37	no	0.58269	0.41731	2,317,052	2,317,052	2,832,685	198,288	5.86	
152	206100799	307,297	236,000	3,308,965	1,283,879	38.62	yes	33.62			33.62	no	0.60511	0.39489	1,306,662	1,306,662	1,613,958	112,977	5.25	
153	206100800	515,633	396,000	5,552,332	2,154,305	40.51	yes	35.51			35.51	yes	0.63910	0.36090	2,003,846	2,154,305	2,669,938	186,896	5.27	
154	206100806	604,176	464,000	6,505,762	2,524,236	40.25	yes	35.25			35.25	yes	0.63457	0.36543	2,377,376	2,524,236	3,128,412	218,989	5.79	
155	206100817	260,421	200,000	2,804,208	1,088,033	45.99	yes	40.99			40.99	yes	0.73780	0.26220	735,254	1,088,033	1,348,453	94,392	5.46	
156	206100820	515,633	396,000	5,552,332	2,154,305	36.25	yes	31.25			31.25	no	0.56243	0.43757	2,429,555	2,429,555	2,945,188	206,163	6.39	
157	206100833	703,136	540,000	7,571,361	2,937,688	48.62	yes	43.62			43.62	yes	0.78521	0.21479	1,626,229	2,937,688	3,640,824	254,858	5.79	
158	206101843	807,304	620,000	8,693,044	3,372,901	49.21	yes	44.21			44.21	yes	0.79574	0.20426	1,775,661	3,372,901	4,180,206	292,614	5.79	
159	206102153	447,924	344,000	4,823,238	1,871,416	42.54	yes	37.54			37.54	yes	0.67564	0.32436	1,564,469	1,871,416	2,319,340	162,354	5.35	
160	206104078	828,138	636,000	8,917,381	3,459,944	11.06	no	11.06			11.06	no	0.19903	0.80097	7,142,530	7,142,530	7,970,668	557,947	10.76	
161	206120955	439,170	348,000	4,739,701	1,839,004	35.34	yes	30.34			30.34	no	0.54620	0.45380	2,150,892	2,150,892	2,590,062	181,304	6.39	
162	206121030	302,876	240,000	3,268,759	1,268,279	40.24	yes	35.24			35.24	yes	0.63438	0.36562	1,195,133	1,268,279	1,571,155	109,981	5.24	
163	206121033	444,218	352,000	4,794,181	1,860,142	26.61	no	26.61			26.61	no	0.47907	0.52093	2,497,454	2,497,454	2,941,672	205,917	6.82	
164	206121065	499,745	396,000	5,393,453	2,092,660	43.90	yes	38.90			38.90	yes	0.70018	0.29982	1,617,063	2,092,660	2,592,405	181,468	5.60	
165	206121081	591,746	416,000	6,333,461	2,457,383	34.09	yes	29.09			29.09	no	0.52362	0.47638	3,017,115	3,017,115	3,608,861	252,620	7.16	
166	206130728	155,581	124,000	1,679,814	651,768	33.58	yes	28.58			28.58	no	0.51438	0.48562	815,756	815,756	971,337	67,994	6.07	
167	206130764	496,857	396,000	5,364,566	2,081,452	39.61	yes	34.61			34.61	yes	0.62307	0.37693	2,022,090	2,081,452	2,578,308	180,482	5.54	
168	206130785	617,307	492,000	6,665,067	2,586,046	43.42	yes	38.42			38.42	yes	0.69162	0.30838	2,055,354	2,586,046	3,203,353	224,235	5.59	
169	206144006	489,635	396,000	5,292,349	2,053,431	5.36	no	5.36			5.36	no	0.09649	0.90351	4,781,680	4,781,680	5,271,315	368,992	11.09	
170	206150017	439,593	348,000	4,743,932	1,840,646	52.66	yes	47.66			47.66	yes	0.85790	0.14210	674,105	1,840,646	2,280,239	159,617	5.63	
171	206150060	409,276	324,000	4,416,764	1,713,705	22.50	no	22.50			22.50	no	0.40495	0.59505	2,628,192	2,628,192	3,037,468	212,623	7.39	
172	206150682	757,919	600,000	8,179,193	3,173,527	36.84	yes	31.84			31.84	no	0.57310	0.42690	3,491,711	3,491,711	4,249,630	297,474	6.08	
173	206150688	262,745	208,000	2,835,454	1,100,156	41.07	yes	36.07			36.07	yes	0.64928	0.35072	994,454	1,100,156	1,362,901	95,403	5.63	
174	206150773	500,227	396,000	5,398,268	2,094,528	43.33	yes	38.33			38.33	yes	0.68985	0.31015	1,674,259	2,094,528	2,594,755	181,633	5.08	
175	206150774	929,714	736,000	10,033,144	3,892,860	43.16	yes	38.16			38.16	yes	0.68695	0.31305	3,140,867	3,892,860	4,822,574	337,580	5.63	



Fair Rental Value System (FRVS) Model - 2006/07 Rate Year

Count	OSHPD ID	Land % (AA3)	Equip/bed (AB3)	Fully Depreciated			Adjust Age by Years (AG2):			Dep Amt/Year (AO1)			Rental Factor Calculation							
				Minimum Value (AD3)	Estimated Building/Equip Value	Age Based on 2/1/2007 Midpoint	Received Five Year Age Reduction in 2005/06 Model?	Calculated Effective Age	Effective Age After Improvements	Effective Age After Replacements	Max Bldg Age (AO2)	Actual Percent Depreciated	Actual Percent Undepreciated	Estimated Current Building/Equip Value	Greater of Minimum Value or Current Value	Greater of Minimum Value or Current Value Plus Land	Calculate Rate of Return on Estimated Value			
Capital Supplemental Information																				
		Estimated Land Value	Estimated Equipment Value	Estimated Building + Equip Value	Estimated Building/Equip Minimum Value (fully depreciated)	Age Based on 2/1/2007 Midpoint	Received Five Year Age Reduction in 2005/06 Model?	Calculated Effective Age	Effective Age After Bed Additions	Effective Age After Improvements	Effective Age After Replacements	New Age (Incorporating Improvements)	Fully Depreciated per FRVS?	Actual Percent Depreciated	Actual Percent Undepreciated	Estimated Current Building/Equip Value	Greater of Minimum Value or Current Value	Greater of Minimum Value or Current Value Plus Land	Calculate Rate of Return on Estimated Value	FRVS Final Per Diem
A	X = W * AA3 (AA3=10%)	Y = H * AB3 (AB3 = \$4,000)	Z = W + Y	AA = Z * AD3 (AD3=38.8%)	AB = (M3 - D)/M2	AC	AD = If AC="yes" then AB-AG2, otherwise AB)	AE	AF	AG	AH = If AE, AF or AG are populated, uses these amounts, otherwise AD	AI = If AH > 34.00, "yes", "no"	AJ = AH*AO1 (AO1=1.8%)	AK = 1 - AJ	AL = AK * Z	AM = AL if AL > AA AM = AA if AL < AA	AN = AM + X	AO = AN*AR5 (AR5 = rental factor)	AP = AO/T	
176	206150795	500,227	396,000	5,398,268	2,094,528	37.81	yes	32.81				32.81	no	0.59066	0.40934	2,209,750	2,209,750	2,709,977	189,698	5.60
177	206152091	399,171	316,000	4,307,708	1,671,391	27.53	no	27.53				27.53	no	0.49554	0.50446	2,173,062	2,173,062	2,572,233	180,056	6.72
178	206154001	489,635	396,000	5,292,349	2,053,431	20.10	no	20.10				20.10	no	0.36187	0.63813	3,377,212	3,377,212	3,866,847	270,679	8.23
179	206154002	808,447	640,000	8,724,473	3,385,095	20.10	no	20.10				20.10	no	0.36187	0.63813	5,567,358	5,567,358	6,375,805	446,306	7.93
180	206154007	500,227	396,000	5,398,268	2,094,528	19.79	no	19.79				19.79	no	0.35626	0.64374	3,475,068	3,475,068	3,975,295	278,271	8.01
181	206154109	606,335	480,000	6,543,355	2,538,822	6.02	no	6.02				6.02	no	0.10844	0.89156	5,833,776	5,833,776	6,440,112	450,808	10.72
182	206160724	656,863	520,000	7,088,634	2,750,390	41.93	yes	36.93				36.93	yes	0.66477	0.33523	2,376,319	2,750,390	3,407,253	238,508	5.39
183	206160726	500,227	396,000	5,398,268	2,094,528	41.71	yes	36.71				36.71	yes	0.66079	0.33921	1,831,163	2,094,528	2,594,755	181,633	5.63
184	206160741	328,432	260,000	3,544,317	1,375,195	42.50	yes	37.50				37.50	yes	0.67500	0.32500	1,151,903	1,375,195	1,703,627	119,254	5.26
185	206170997	490,642	360,000	5,266,415	2,043,369	41.24	yes	36.24				36.24	yes	0.65233	0.34767	1,830,986	2,043,369	2,534,011	177,381	6.05
186	206172313	543,557	396,000	5,831,573	2,262,650	20.73	no	20.73				20.73	no	0.37318	0.62682	3,655,345	3,655,345	4,198,902	293,923	9.11
187	206174005	539,706	396,000	5,793,057	2,247,706	14.94	no	14.94				14.94	no	0.26887	0.73113	4,235,484	4,235,484	4,775,190	334,263	9.98
188	206182233	503,743	384,000	5,421,428	2,103,514	36.15	yes	31.15				31.15	no	0.56075	0.43925	2,381,340	2,381,340	2,885,083	201,956	6.04
189	206190005	514,189	396,000	5,537,888	2,148,701	36.26	yes	31.26				31.26	no	0.56267	0.43733	2,421,873	2,421,873	2,936,062	205,524	6.01
190	206190009	605,411	472,000	6,526,115	2,532,132	37.26	yes	32.26				32.26	no	0.58072	0.41928	2,736,261	2,736,261	3,341,672	233,917	6.00
191	206190010	550,225	436,000	5,938,246	2,304,040	39.69	yes	34.69				34.69	yes	0.62434	0.37566	2,230,736	2,304,040	2,854,264	199,798	5.62
192	206190012	628,453	484,000	6,768,530	2,626,190	42.63	yes	37.63				37.63	yes	0.67741	0.32259	2,183,461	2,626,190	3,254,643	227,825	5.27
193	206190013	1,090,704	840,000	11,747,035	4,557,850	36.84	yes	31.84				31.84	no	0.57305	0.42695	5,015,406	5,015,406	6,106,110	427,428	5.62
194	206190014	502,799	392,000	5,419,994	2,102,957	41.26	yes	36.26				36.26	yes	0.65272	0.34728	1,882,248	2,102,957	2,605,757	182,403	5.59
195	206190015	919,307	708,000	9,901,073	3,841,616	37.31	yes	32.31				32.31	no	0.58166	0.41834	4,142,057	4,142,057	5,061,364	354,295	5.82
196	206190018	497,669	388,000	5,364,687	2,081,499	46.66	yes	41.66				41.66	yes	0.74990	0.25010	1,341,700	2,081,499	2,579,167	180,542	5.19
197	206190022	477,248	376,000	5,148,485	1,997,612	40.13	yes	35.13				35.13	yes	0.63236	0.36764	1,892,785	1,997,612	2,474,860	173,240	5.20
198	206190024	514,189	396,000	5,537,888	2,148,701	48.55	yes	43.55				43.55	yes	0.78389	0.21611	1,196,819	2,148,701	2,662,889	186,402	5.78
199	206190027	507,930	396,000	5,475,300	2,124,416	36.30	yes	31.30				31.30	no	0.56341	0.43659	2,390,462	2,390,462	2,898,392	202,887	6.29
200	206190028	434,122	344,000	4,685,222	1,817,866	37.70	yes	32.70				32.70	no	0.58859	0.41141	1,927,546	1,927,546	2,361,669	165,317	5.66
201	206190032	254,497	196,000	2,740,975	1,063,498	39.84	yes	34.84				34.84	yes	0.62705	0.37295	1,022,249	1,063,498	1,317,996	92,260	5.78
202	206190033	1,478,796	1,196,000	15,983,962	6,201,777	37.88	yes	32.88				32.88	no	0.59179	0.40821	6,524,863	6,524,863	8,003,659	560,256	5.53
203	206190036	594,022	468,000	6,408,220	2,486,389	44.31	yes	39.31				39.31	yes	0.70761	0.29239	1,873,722	2,486,389	3,080,411	215,629	5.65
204	206190037	360,650	288,000	3,894,500	1,511,066	43.42	yes	38.42				38.42	yes	0.69152	0.30848	1,201,357	1,511,066	1,871,716	131,020	5.47
205	206190042	1,123,773	872,000	12,109,729	4,698,575	37.55	yes	32.55				32.55	no	0.58589	0.41411	5,014,817	5,014,817	6,138,590	429,701	5.87
206	206190047	259,691	200,000	2,796,913	1,085,202	50.78	yes	45.78				45.78	yes	0.82407	0.17593	492,073	1,085,202	1,344,894	94,143	5.75
207	206190048	302,706	236,000	3,263,057	1,266,066	44.65	yes	39.65				39.65	yes	0.71366	0.28634	934,358	1,266,066	1,568,772	109,814	5.71
208	206190050	246,269	192,000	2,654,691	1,030,020	48.12	yes	43.12				43.12	yes	0.77621	0.22379	594,085	1,030,020	1,276,289	89,340	5.37
209	206190055	400,722	320,000	4,327,222	1,678,962	47.65	yes	42.65				42.65	yes	0.76766	0.23234	1,005,405	1,678,962	2,079,684	145,578	5.34
210	206190056	353,355	280,000	3,813,553	1,479,658	37.87	yes	32.87				32.87	no	0.59169	0.40831	1,557,117	1,557,117	1,910,473	133,733	5.67
211	206190063	514,189	396,000	5,537,888	2,148,701	36.43	yes	31.43				31.43	no	0.56582	0.43418	2,404,442	2,404,442	2,918,631	204,304	5.70
212	206190064	701,167	540,000	7,551,666	2,930,046	36.34	yes	31.34				31.34	no	0.56405	0.43595	3,292,155	3,292,155	3,993,321	279,532	6.35
213	206190067	297,828	236,000	3,214,280	1,247,141	44.41	yes	39.41				39.41	yes	0.70943	0.29057	933,985	1,247,141	1,544,969	108,148	5.62
214	206190068	267,540	212,000	2,887,404	1,120,313	44.38	yes	39.38				39.38	yes	0.70884	0.29116	840,708	1,120,313	1,387,853	97,150	5.62
215	206190073	644,365	500,000	6,943,652	2,694,137	36.19	yes	31.19				31.19	no	0.56149	0.43851	3,044,848	3,044,848	3,689,213	258,245	6.34
216	206190075	996,796	796,000	10,763,964	4,176,418	41.33	yes	36.33				36.33	yes	0.65395	0.34605	3,724,861	4,176,418	5,173,215	362,125	5.39
217	206190083	969,125	752,000	10,443,252	4,051,982	35.27	yes	30.27				30.27	no	0.54487	0.45513	4,753,049	4,753,049	5,722,175	400,552	5.91
218	206190084	482,326	380,000	5,203,256	2,018,863	43.53	yes	38.53				38.53	yes	0.69359	0.30641	1,594,329	2,018,863	2,501,189	175,083	5.65
219	206190085	497,669	388,000	5,364,687	2,081,499	38.23	yes	33.23				33.23	no	0.59813	0.40187	2,155,901	2,155,901	2,653,570	185,750	5.87



Fair Rental Value System (FRVS) Model - 2006/07 Rate Year

Days in Calendar Year (M2) 366

Rate Period Mid-Point (M3) 2/1/07

FRVS Variables:

Statewide Average Occupancy (T2)

89.07%

Number of Months to Update Cost Per Sq Ft  
Square Feet Per Bed (Z2)

13  
400

RS Means Median Cost Per Sq Ft<sup>(1)</sup>

1/1/2006 \$ 119.00

Updated at 2% annually, or .16667/mo. (Z4)

0.166667 2.16667 \$ 121.58

Count	OSHPD ID	OSHPD Begin Date	OSHPD End Date	L&C License Date or Other Information	Facility Name (Doing Business As)	City	OSHPD ZIP	Avg. Lic. Beds	OSHPD Total Days (as reported)	Days in Period	Cost Rpt (CR) Represents % of Year	Annualized Total Facility Days	Max Potential Days for CR Period	OSHPD SNF Meal Days	Annualized SNF Meal Days	OSHPD Total SNF Days	Occupancy Rate	Facility Potential Days at Avg Occ	Annualized Facility Total Days at Avg Occupancy	Greater of Annualized Days or Occ. Adjusted Annualized Days	1st Three Zip Code Digits	RS Means Location Factor <sup>(1)</sup>	Estimated Building Value
220	206190086	1/1/2004	12/31/2004	11/13/69	WEST HILLS HEALTHCARE & REHABILITATION CENTER	CANOGA PARK	91304	145	47,731	366	1.00000	47,731	53,070	28,079	28,079	47,731	89.94%	47,271	47,271	47,731	913	1.060	7,474,636
221	206190088	1/1/2004	12/31/2004	09/11/64	WHITTIER HILLS HEALTHCARE CENTER	WHITTIER CA	90603	160	51,116	366	1.00000	51,116	58,560	27,031	27,031	51,116	87.29%	52,161	52,161	52,161	906	1.038	8,076,692
222	206190089	1/1/2004	12/31/2004	03/14/67	ROYAL COURT HEALTHCARE	WHITTIER CA 90606	90606	162	55,785	366	1.00000	55,785	59,292	31,871	31,871	55,785	94.09%	52,813	52,813	55,785	906	1.038	8,177,650
223	206190090	1/1/2004	12/31/2004	11/29/65	ALAMEDA CARE CENTER	BURBANK	91506	89	31,948	366	1.00000	31,948	32,574	29,496	29,496	31,948	98.08%	29,015	29,015	31,948	915	1.060	4,587,880
224	206190097	1/1/2004	12/31/2004	04/26/68	BEL TOOREN VILLA CONVALESCENT HOSPITAL	BELLFLOWER	90706	99	32,325	366	1.00000	32,325	36,234	25,034	25,034	32,325	89.21%	32,275	32,275	32,325	907	1.038	4,997,453
225	206190098	1/1/2004	12/31/2004	11/05/65	NORTH WALK VILLA CONVALESCENT HOSPITAL	NORWALK	90650	59	20,149	366	1.00000	20,149	21,594	17,353	17,353	20,149	93.31%	19,234	19,234	20,149	906	1.038	2,978,280
226	206190099	1/1/2004	12/31/2004	03/05/70	PARAMOUNT MEADOWS NURSING CENTER	PARAMOUNT	90723	99	35,321	366	1.00000	35,321	36,234	24,034	24,034	35,321	97.48%	32,275	32,275	35,321	907	1.038	4,997,453
227	206190101	4/1/2003	3/31/2004	05/01/71	BIXBY KNOLLS TOWERS HEALTHCARE & REHAB CENTER	LONG BEACH	90807	99	32,654	366	1.00000	32,654	36,234	13,079	13,079	32,654	90.12%	32,275	32,275	32,654	908	1.038	4,997,453
228	206190102	1/1/2004	12/31/2004	09/03/60	BONNIE BRAE CONVALESCENT HOSPITAL	LOS ANGELES	90057	59	20,653	366	1.00000	20,653	21,594	20,287	20,287	20,653	95.64%	19,234	19,234	20,653	900	1.068	3,064,358
229	206190105	1/1/2004	12/31/2004	03/21/69	BRIER OAK	LOS ANGELES	90047	159	52,110	366	1.00000	52,110	58,194	41,001	41,001	52,110	89.55%	51,835	51,835	52,110	900	1.068	8,258,184
230	206190106	4/6/2004	12/31/2004	01/17/64	CENTURY HEALTH AND REHABILITATION CENTER	INGLEWOOD	90032	99	21,227	270	0.73770	28,774	26,730	17,608	23,869	21,227	79.41%	23,809	32,275	32,275	900	1.068	5,141,888
231	206190109	1/1/2004	12/31/2004	11/16/64	COUNTRY VILLA BROADWAY HC	SAN GABRIEL	91776	59	21,018	366	1.00000	21,018	21,594	14,135	14,135	21,018	97.33%	19,234	19,234	21,018	917	1.055	3,027,057
232	206190111	1/1/2004	12/31/2004	03/02/67	BUENA VENTURA CONVALESCENT HOSPITAL	LOS ANGELES	90023	99	34,461	366	1.00000	34,461	36,234	28,019	28,019	34,461	95.11%	32,275	32,275	34,461	900	1.068	5,141,888
233	206190112	1/1/2004	12/31/2004	06/11/65	COUNTRY VILLA MONTE VISTA HEALTH CARE	DUARTE	91010	69	23,035	366	1.00000	23,035	25,254	14,184	14,184	23,035	91.21%	22,495	22,495	23,035	910	1.044	3,503,207
234	206190118	7/1/2003	6/30/2004	05/24/64	BURLINGTON CONVALESCENT HOSPITAL	LOS ANGELES	90048	124	44,060	366	1.00000	44,060	45,384	34,577	34,577	44,060	97.08%	40,425	40,425	44,060	900	1.068	6,440,345
235	206190120	1/1/2004	12/31/2004	11/05/69	EMERALD TERRACE CONVALESCENT HOSPITAL	LOS ANGELES	90006	72	20,806	366	1.00000	20,806	26,352	19,390	19,390	20,806	78.95%	23,473	23,473	23,473	900	1.068	3,739,555
236	206190122	1/1/2004	12/31/2004	09/17/54	CALIFORNIA CHRISTIAN HOME	ROSEMEAD	91770	59	16,132	366	1.00000	16,132	21,594	2,401	2,401	16,132	74.71%	19,234	19,234	19,234	917	1.055	3,027,057
237	206190123	1/1/2004	12/31/2004	11/14/66	CALIFORNIA CONVALESCENT CENTER #1	LOS ANGELES	90005	66	23,492	366	1.00000	23,492	24,156	23,126	23,126	23,492	97.25%	21,517	21,517	23,492	900	1.068	3,427,925
238	206190124	9/1/2003	8/31/2004	07/24/62	GRANCELL VILLAGE	RESEDA	91335	105	38,148	366	1.00000	38,148	38,430	29,631	29,631	38,148	99.27%	34,231	34,231	38,148	913	1.060	5,412,667
239	206190128	3/1/2003	2/29/2004	07/19/68	CALIFORNIA PEO HOME	ALHAMBRA	91801	44	12,667	366	1.00000	12,667	16,104	4,853	4,853	12,667	78.66%	14,344	14,344	14,344	918	1.055	2,257,466
240	206190139	1/1/2004	12/31/2004	06/25/51	VILLA MARIA CARE CENTER	LONG BEACH	90813	52	18,658	366	1.00000	18,658	19,032	18,420	18,420	18,658	98.03%	16,952	16,952	18,658	908	1.038	2,624,925
241	206190140	1/1/2004	12/31/2004	12/24/64	CLAREMONT CARE CENTER	POMONA	91767	99	34,451	366	1.00000	34,451	36,234	22,599	22,599	34,451	95.08%	32,275	32,275	34,451	917	1.055	5,079,300
242	206190141	1/1/2004	12/31/2004	03/17/69	COUNTRY VILLA LOS FELIZ	LOS ANGELES CA	90039	131	44,668	366	1.00000	44,668	47,946	35,396	35,396	44,668	93.16%	42,707	42,707	44,668	900	1.068	6,803,913
243	206190142	1/1/2004	12/31/2004	12/03/62	COUNTRY VILLA GLENDALE HC	GLENDALE	91204	48	16,661	366	1.00000	16,661	17,568	6,151	6,151	16,661	94.84%	15,648	15,648	16,661	912	1.044	2,437,013
244	206190147	1/1/2004	12/31/2004	05/19/64	CENTINELA PARK CONVALESCENT HOSPITAL	INGLEWOOD CA	90302	69	21,219	366	1.00000	21,219	25,254	18,428	18,428	21,219	84.02%	22,495	22,495	22,495	903	1.030	3,456,229
245	206190157	1/1/2004	12/31/2004	03/20/68	ROYAL OAKS CARE CENTER	LYNWOOD	90262	89	28,836	366	1.00000	28,836	32,574	24,943	24,943	28,836	88.52%	29,015	29,015	29,015	902	1.068	4,622,505
246	206190158	1/1/2004	12/31/2004	08/04/70	GRAND PARK CONVALESCENT HOSPITAL	LOS ANGELES	90057	151	53,837	366	1.00000	53,837	55,266	47,828	47,828	53,837	97.41%	49,227	49,227	53,837	900	1.068	7,842,678
247	206190160	5/1/2003	4/30/2004	05/11/70	CHANDLER CONVALESCENT HOSPITAL	GLENDALE	91204	106	34,421	366	1.00000	34,421	38,796	33,275	33,275	34,421	88.72%	34,557	34,557	34,557	912	1.044	5,381,738
248	206190161	1/1/2004	12/31/2004	05/22/68	CHANDLER CONVALESCENT HOSPITAL	NORTH HOLLYWO	91607	201	65,842	366	1.00000	65,842	73,566	48,781	48,781	65,842	89.50%	65,528	65,528	65,842	916	1.060	10,361,392
249	206190165	1/1/2004	12/31/2004	03/04/70	GOLDEN STATE CARE CENTER	CHATSWORTH	91311	128	43,753	366	1.00000	43,753	46,848	36,204	36,204	43,753	93.39%	41,729	41,729	43,753	913	1.060	6,598,299
250	206190166	1/1/2004	12/31/2004	01/01/56	CHATSWORTH PARK CARE CENTER	CHATSWORTH	91311	128	42,755	366	1.00000	42,755	46,848	33,111	33,111	42,755	91.26%	41,729	41,729	42,755	913	1.060	6,598,299
251	206190167	1/1/2004	12/31/2004	07/01/66	CHERRYLEE LODGE SANITARIUM	EL MONTE	91732	46	16,149	366	1.00000	16,149	16,836	15,668	15,668	16,149	95.92%	14,996	14,996	16,149	917	1.055	2,360,079
252	206190181	1/1/2004	12/31/2004	01/01/66	CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESC	GARDENA	90247	172	61,368	366	1.00000	61,368	62,952	43,477	43,477	61,368	97.48%	56,073	56,073	61,368	902	1.068	8,933,381
253	206190187	1/1/2004	12/31/2004	02/01/67	COLLEGE VISTA CONVALESCENT HOSPITAL	LOS ANGELES	90041	49	17,520	366	1.00000	17,520	19,934	10,359	10,359	17,520	97.69%	15,974	15,974	17,520	900	1.068	2,544,975
254	206190188	6/1/2003	5/31/2004	01/01/59	COLONIAL GARDENS NURSING HOME	PICO RIVERA	90660	99	33,628	366	1.00000	33,628	36,234	31,444	31,444	33,628	92.81%	32,275	32,275	33,628	906	1.038	4,997,453
255	206190189	7/1/2003	6/30/2004	12/17/63	COLONIAL MANOR CONVALESCENT HOSPITAL	WEST COVINA	91790	54	18,496	366	1.00000	18,496	19,764	14,533	14,533	18,496	93.58%	17,604	17,604	18,496	917	1.055	2,770,527
256	206190193	1/1/2004	12/31/2004	01/12/65	COMMUNITY CONVALESCENT HOSPITAL OF GLENDORA	GLENDORA	91740	96	28,332	366	1.00000	28,332	35,136	26,258	26,258	28,332	80.64%	31,297	31,297	31,297	917	1.055	4,925,381
257	206190194	1/1/2004	12/31/2004	10/17/69	LIVE OAK REHABILITATION CENTER	SAN GABRIEL	91776	99	33,877	366	1.00000	33,877	36,234	23,364	23,364	33,877	93.50%	32,275	32,275	33,877	917	1.055	5,079,300
258	206190201	1/1/2004	12/31/2004	02/23/67	COUNTRY VILLA LYNWOOD HC	LYNWOOD	90262	99	31,700	366	1.00000	31,700	36,234	26,181	26,181	31,700	87.49%	32,275	32,275	32,275	902	1.068	5,141,888
259	206190204	1/1/2004	12/31/2004	10/15/64	RANCHO ALAMEDA CARE CENTER	COMPTON	90222	99	25,353	366	1.00000	25,353	36,234	24,822	24,822	25,353	69.97%	32,275	32,275	32,275	902	1.068	5,141,888
260	206190207	1/1/2004	12/31/2004	10/02/64	GEM TRANSITIONAL CARE CENTER	PASADENA	91105	75	23,166	366	1.00000	23,166	27,450	10,319	10,319	23,166	84.39%	24,451	24,451	24,451	911	1.044	3,807,833
261	206190208	1/1/2004	12/31/2004	06/24/70	COUNTRY VILLA UNIVERSITY PARK HEALTHCARE	LOS ANGE																	

Fair Rental Value System (FRVS) Model - 2006/07 Rate Year

Count	OSHPD ID	Land % (AA3)	Equip/bed (AB3)	Fully Depreciated Minimum Value (AD3)	Adjust Age by Years (AG2):			Capital Supplemental Information				New Age (Incorporating Improvements)	Fully Depreciated per FRVS?	Actual Percent Depreciated	Actual Percent Undepreciated	Estimated Current Building/Equip Value	Greater of Minimum Value or Current Value	Greater of Minimum Value or Current Value Plus Land	Calculate Rate of Return on Estimated Value	FRVS Final Per Diem	
					Age Based on 2/1/2007 Midpoint	Received Five Year Age Reduction in 2005/06 Model?	Calculated Effective Age	Effective Age After Bed Additions	Effective Age After Improvements	Effective Age After Replacements	Dep Amt/Year (AO1) Max Bldg Age (AO2)										0.01800 34
		10%	4,000	38.800%														T-bond rate for CY 4.64%	Floor 7.00%	Ceiling 9.00%	Rental Factor (AR5) 7.00%
	A	X = W * AA3 (AA3=10%)	Y = H * AB3 (AB3 = \$4,000)	Z = W + Y	AA = Z * AD3 (AD3=38.8%)	AB = (M3 - D)/M2	AC	AD = If AC="yes" then AB-AG2, otherwise AB	AE	AF	AG	AH = If AE, AF or AG are populated, uses these amounts, otherwise AD	AI = If AH > 34.00, "yes", "no"	AJ = AH*AO1 (AO1=1.8%)	AK = 1 - AJ	AL = AK * Z	AM = AL if AL > AA AM = AA if AL < AA	AN = AM + X	AO = AN*AR5 (AR5 = rental factor)	AP = AO/T	
220	206190086	747,464	580,000	8,054,636	3,125,199	37.14	yes	32.14				32.14	no	0.57856	0.42144	3,394,567	3,394,567	4,142,030	289,942	6.07	
221	206190088	807,669	640,000	8,716,692	3,382,076	42.30	yes	37.30				37.30	yes	0.67146	0.32854	2,863,791	3,382,076	4,189,746	293,282	5.62	
222	206190089	817,765	648,000	8,825,650	3,424,352	39.81	yes	34.81				34.81	yes	0.62651	0.37349	3,296,308	3,424,352	4,242,117	296,948	5.32	
223	206190090	458,788	356,000	4,943,880	1,918,225	41.09	yes	36.09				36.09	yes	0.64962	0.35038	1,732,222	1,918,225	2,377,013	166,391	5.21	
224	206190097	499,745	396,000	5,393,453	2,092,660	38.69	yes	33.69				33.69	no	0.60639	0.39361	2,122,898	2,122,898	2,622,644	183,585	5.68	
225	206190098	297,828	236,000	3,214,280	1,247,141	41.16	yes	36.16				36.16	yes	0.65080	0.34920	1,122,416	1,247,141	1,544,969	108,148	5.37	
226	206190099	499,745	396,000	5,393,453	2,092,660	36.84	yes	31.84				31.84	no	0.57305	0.42695	2,302,739	2,302,739	2,802,485	196,174	5.55	
227	206190101	499,745	396,000	5,393,453	2,092,660	35.68	yes	30.68				30.68	no	0.55230	0.44770	2,414,675	2,414,675	2,914,421	204,009	6.25	
228	206190102	306,436	236,000	3,300,358	1,280,539	46.32	yes	41.32				41.32	yes	0.74370	0.25630	845,865	1,280,539	1,586,974	111,088	5.38	
229	206190105	828,818	636,000	8,894,184	3,450,943	37.79	yes	32.79				32.79	no	0.45921	0.40979	3,644,720	3,644,720	4,470,538	312,938	6.01	
230	206190106	514,189	396,000	5,537,888	2,148,701	42.95	yes	37.95				37.95	yes	0.68316	0.31684	1,754,603	2,148,701	2,662,889	186,402	5.78	
231	206190109	302,706	236,000	3,263,057	1,266,066	42.12	yes	37.12				37.12	yes	0.66821	0.33179	1,082,640	1,266,066	1,568,772	109,814	5.22	
232	206190111	514,189	396,000	5,537,888	2,148,701	39.84	yes	34.84				34.84	yes	0.62710	0.37290	2,065,088	2,148,701	2,662,889	186,402	5.41	
233	206190112	350,321	276,000	3,779,207	1,466,332	41.56	yes	36.56				36.56	yes	0.65803	0.34197	1,292,365	1,466,332	1,816,653	127,166	5.52	
234	206190118	644,034	496,000	6,936,345	2,691,302	42.60	yes	37.60				37.60	yes	0.67687	0.32313	2,241,349	2,691,302	3,335,336	233,474	5.30	
235	206190120	373,956	288,000	4,027,555	1,562,691	37.16	yes	32.16				32.16	no	0.57895	0.42105	1,695,799	1,695,799	2,069,754	144,883	6.17	
236	206190122	302,706	236,000	3,263,057	1,266,066	52.27	yes	47.27				47.27	yes	0.85082	0.14918	486,784	1,266,066	1,568,772	109,814	5.71	
237	206190123	342,793	264,000	3,691,925	1,432,467	40.13	yes	35.13				35.13	yes	0.63241	0.36759	1,357,115	1,432,467	1,775,260	124,268	5.29	
238	206190124	541,267	420,000	5,832,667	2,263,075	44.43	yes	39.43				39.43	yes	0.70982	0.29018	1,692,525	2,263,075	2,804,342	196,304	5.15	
239	206190128	225,747	176,000	2,433,466	944,185	38.46	yes	33.46				33.46	no	0.60226	0.39774	967,881	967,881	1,193,628	83,554	5.82	
240	206190139	262,492	208,000	2,832,925	1,099,175	55.49	yes	50.49				50.49	yes	0.90885	0.09115	258,214	1,099,175	1,361,667	95,317	5.11	
241	206190140	507,930	396,000	5,475,300	2,124,416	42.02	yes	37.02				37.02	yes	0.66634	0.33366	1,826,865	2,124,416	2,632,346	184,264	5.35	
242	206190141	680,391	524,000	7,327,913	2,843,230	37.80	yes	32.80				32.80	no	0.59041	0.40959	3,001,441	3,001,441	3,681,832	257,728	5.77	
243	206190142	243,701	192,000	2,629,013	1,020,057	44.07	yes	39.07				39.07	yes	0.70333	0.29667	779,955	1,020,057	1,263,759	88,463	5.31	
244	206190147	345,623	276,000	3,732,229	1,448,105	42.62	yes	37.62				37.62	yes	0.67711	0.32289	1,205,082	1,448,105	1,793,728	125,561	5.58	
245	206190157	462,251	356,000	4,978,505	1,931,660	38.79	yes	33.79				33.79	no	0.60821	0.39179	1,950,513	1,950,513	2,412,764	168,893	5.82	
246	206190158	784,268	604,000	8,446,678	3,277,311	36.42	yes	31.42				31.42	no	0.56557	0.43443	3,669,458	3,669,458	4,453,726	311,761	5.79	
247	206190160	538,174	424,000	5,805,738	2,252,626	36.65	yes	31.65				31.65	no	0.56975	0.43025	2,497,895	2,497,895	3,036,069	212,525	6.15	
248	206190161	1,036,139	804,000	11,165,392	4,332,172	38.62	yes	33.62				33.62	no	0.60511	0.39489	4,409,049	4,409,049	5,445,188	381,163	5.79	
249	206190165	659,830	512,000	7,110,299	2,758,796	36.84	yes	31.84				31.84	no	0.57310	0.42690	3,035,398	3,035,398	3,695,228	258,666	5.91	
250	206190166	659,830	512,000	7,110,299	2,758,796	50.98	yes	45.98				45.98	yes	0.82766	0.17234	1,225,419	2,758,796	3,418,626	239,304	5.60	
251	206190167	236,008	184,000	2,544,079	987,102	40.51	yes	35.51				35.51	yes	0.63910	0.36090	918,162	987,102	1,223,110	85,618	5.30	
252	206190181	893,338	688,000	9,621,381	3,733,096	41.00	yes	36.00				36.00	yes	0.64800	0.35200	3,386,726	3,733,096	4,626,434	323,850	5.28	
253	206190187	254,497	196,000	2,740,975	1,063,498	39.92	yes	34.92				34.92	yes	0.62852	0.37148	1,018,205	1,063,498	1,317,996	92,260	5.27	
254	206190188	499,745	396,000	5,393,453	2,092,660	47.99	yes	42.99				42.99	yes	0.77375	0.22625	1,220,247	2,092,660	2,592,405	181,468	5.40	
255	206190189	277,053	216,000	2,986,527	1,158,772	43.04	yes	38.04				38.04	yes	0.68469	0.31531	941,686	1,158,772	1,435,825	100,508	5.43	
256	206190193	492,538	384,000	5,309,381	2,060,040	41.97	yes	36.97				36.97	yes	0.66541	0.33459	1,776,467	2,060,040	2,552,578	178,680	5.71	
257	206190194	507,930	396,000	5,475,300	2,124,416	37.22	yes	32.22				32.22	no	0.57989	0.42011	2,300,254	2,300,254	2,808,184	196,573	5.80	
258	206190201	514,189	396,000	5,537,888	2,148,701	39.86	yes	34.86				34.86	yes	0.62744	0.37256	2,063,181	2,148,701	2,662,889	186,402	5.78	
259	206190204	514,189	396,000	5,537,888	2,148,701	42.21	yes	37.21				37.21	yes	0.66979	0.33021	1,828,683	2,148,701	2,662,889	186,402	5.78	
260	206190207	380,783	300,000	4,107,833	1,593,839	42.25	yes	37.25				37.25	yes	0.67043	0.32957	1,353,834	1,593,839	1,974,623	138,224	5.65	
261	206190208	457,057	352,000	4,922,567	1,909,956	36.53	yes	31.53				31.53	no	0.56759	0.43241	2,128,566	2,128,566	2,585,623	180,994	6.14	
262	206190209	636,146	508,000	6,869,465	2,665,352	36.69	yes	31.69				31.69	no	0.57034	0.42966	2,951,505	2,951,505	3,587,651	251,136	5.75	
263	206190210	809,323	628,000	8,721,226	3,383,836	37.69	yes	32.69				32.69	no	0.58834	0.41166	3,590,143	3,590,143	4,399,466	307,963	6.02	

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Fair Rental Value System (FRVS) Model - 2006/07 Rate Year

FRVS Variables:		FRVS Variables:	Number of Months to Update Cost Per Sq Ft	13
Statewide Average Occupancy (T2)	89.07%	Statewide Average Occupancy (T2)	Square Feet Per Bed (Z2)	400
			RS Means Median Cost Per Sq Ft <sup>(1)</sup>	\$ 119.00
			Updated at 2% annually, or .16667/mo. (Z4)	\$ 121.58
				0.166667 2.16667

Count	OSHPD ID	OSHPD Begin Date	OSHPD End Date	L&C License Date or Other Information	Facility Name (Doing Business As)	City	OSHPD ZIP	Avg. Lic. Beds	OSHPD Total Days (as reported)	Days in Period	Cost Rpt (CR) Represents % of Year	Annualized Total Facility Days	Max Potential Days for CR Period	OSHPD SNF Meal Days	Annualized SNF Meal Days	OSHPD Total SNF Days	Occupancy Rate	Facility Potential Days at Avg Occ (for CR Period)	Annualized Facility Total Days at Avg Occupancy	Greater of Annualized Days or Occ. Adjusted Annualized Days	1st Three Zip Code Digits	RS Means Location Factor <sup>(1)</sup>	Estimated Building Value
A	B	C	D	E	F	G	H	I	J = (C-B) + 1	K = J/M2 (M2=Days in CY)	L = 1/K	M = H * J	N	O = N/K	P	Q = I/M	R = M * T2 (T2 = avg. occ.)	S = R/K	T = S if S > L T = L if S < L	U = first 3 digits of G	V	W = H (beds) * Z2 (sq. ft/bed) * Z4 (cost/sq.ft) * V (loc. factor)	
264	206190212	1/1/2004	12/31/2004	10/14/69	CATERED MANOR NURSING CENTER	LONG BEACH	90807	80	26,198	366	1.00000	26,198	29,280	14,799	14,799	26,198	89.47%	26,081	26,081	26,198	908	1.038	4,038,346
265	206190213	1/1/2004	12/31/2004	12/17/65	PINERIDGE CARE CENTER-SYLMAR	SYLMAR	91342	75	25,861	366	1.00000	25,861	27,450	21,981	21,981	25,861	94.21%	24,451	24,451	25,861	913	1.060	3,866,191
266	206190214	1/1/2004	12/31/2004	04/26/63	COUNTRY MANOR HEALTHCARE	LAKE VIEW TERA	91342	99	33,862	366	1.00000	33,862	36,234	29,920	29,920	33,862	93.45%	32,275	32,275	33,862	913	1.060	5,103,372
267	206190220	7/1/2003	6/30/2004	11/27/46	CRENSHAW NURSING HOME	LOS ANGELES	90016	55	18,709	366	1.00000	18,709	20,130	17,824	17,824	18,709	92.94%	17,930	17,930	18,709	900	1.068	2,856,605
268	206190221	7/1/2003	6/30/2004	02/10/65	VIEW PARK CONVALESCENT HOSPITAL	LOS ANGELES	90008	99	34,113	366	1.00000	34,113	36,234	27,504	27,504	34,113	94.15%	32,275	32,275	34,113	900	1.068	5,141,888
269	206190222	1/1/2004	12/31/2004	06/15/54	CRESCENT BAY CONVALESCENT HOSPITAL	SANTA MONICA C	91404	69	22,566	366	1.00000	22,566	25,254	19,505	19,505	22,566	89.36%	22,495	22,495	22,566	914	1.060	3,556,896
270	206190223	1/1/2004	12/31/2004	01/01/58	COUNTRY VILLA TERRACE NURSING CENTER	LOS ANGELES CA	90035	49	16,309	366	1.00000	16,309	17,934	9,178	9,178	16,309	90.94%	15,974	15,974	16,309	900	1.068	2,544,975
271	206190229	1/1/2004	12/31/2004	10/17/66	CULVER WEST CONVALESCENT HOSPITAL	LOS ANGELES	90066	91	27,592	366	1.00000	27,592	33,306	17,222	17,222	27,592	82.84%	29,667	29,667	29,667	900	1.068	4,726,382
272	206190231	1/1/2004	12/31/2004	04/27/60	DEL AMO GARDENS CONVALESCENT HOSPITAL	TORRANCE	90505	94	31,684	366	1.00000	31,684	34,404	22,070	22,070	31,684	92.09%	30,645	30,645	31,684	905	1.030	4,708,486
273	206190233	4/1/2003	3/31/2004	06/10/65	DEL MAR CONVALESCENT HOSPITAL	ROSEMead	91770	59	20,630	366	1.00000	20,630	21,594	18,864	18,864	20,630	95.54%	19,234	19,234	20,630	917	1.055	3,027,057
274	206190234	1/1/2004	12/31/2004	01/01/68	DEL RIO CONVALESCENT CENTER	BELL GARDENS	90201	99	34,275	366	1.00000	34,275	36,234	28,616	28,616	34,275	94.59%	32,275	32,275	34,275	902	1.068	5,141,888
275	206190235	1/1/2004	12/31/2004	07/01/66	DEL RIO GARDENS CARE CENTER	BELL GARDENS	90201	84	28,375	366	1.00000	28,375	30,744	23,604	23,604	28,375	92.29%	27,385	27,385	28,375	902	1.068	4,362,814
276	206190236	1/1/2004	12/31/2004	07/16/63	NEW VISTA NURSING & REHABILITATION CENTER	SUNLAND	91040	121	42,681	366	1.00000	42,681	44,286	27,813	27,813	42,681	96.38%	39,447	39,447	42,681	910	1.044	6,143,305
277	206190238	1/1/2004	12/31/2004	08/09/61	DOCTORS CONVALESCENT HOSPITAL	WHITTIER	90602	36	10,760	366	1.00000	10,760	13,176	9,551	9,551	10,760	81.66%	11,736	11,736	10,760	906	1.038	1,817,256
278	206190248	1/1/2004	12/31/2004	07/28/47	DREIER'S NURSING CARE CENTER	GLENDALE	91201	58	17,732	366	1.00000	17,732	21,228	12,585	12,585	17,732	83.53%	18,908	18,908	18,908	912	1.044	2,944,724
279	206190250	1/1/2004	12/31/2004	05/14/54	DUNLAP SANITARIUM	LOS ANGELES	90043	40	12,003	366	1.00000	12,003	14,640	12,003	12,003	12,003	81.99%	13,040	13,040	13,040	900	1.068	2,077,531
280	206190251	1/1/2004	12/31/2004	03/22/63	ARARAT CONVALESCENT HOSPITAL	LOS ANGELES	90041	42	15,333	366	1.00000	15,333	15,372	15,224	15,224	15,333	99.75%	13,692	13,692	15,333	900	1.068	2,181,407
281	206190253	1/1/2004	12/31/2004	08/10/61	EARLWOOD	TORRANCE	90503	87	29,101	366	1.00000	29,101	31,842	18,060	18,060	29,101	91.39%	28,363	28,363	29,101	905	1.030	4,357,854
282	206190255	1/1/2004	12/31/2004	04/18/69	EAST LA. CONVALESCENT HOSPITAL	LOS ANGELES	90033	99	27,801	366	1.00000	27,801	36,234	23,972	23,972	27,801	76.73%	32,275	32,275	32,275	900	1.068	5,141,888
283	206190259	1/1/2004	12/31/2004	10/06/65	SHORELINE HEALTHCARE CENTER	LONG BEACH	90804	75	23,413	366	1.00000	23,413	27,450	15,136	15,136	23,413	85.29%	24,451	24,451	24,451	908	1.038	3,785,949
284	206190261	12/1/2003	11/30/2004	08/13/53	EDGEWATER CONVALESCENT HOSPITAL	LONG BEACH	90814	81	27,620	366	1.00000	27,620	29,646	14,841	14,841	27,620	93.17%	26,407	26,407	27,620	908	1.038	4,088,825
285	206190263	1/1/2004	12/31/2004	01/30/59	EISENHOWER NURSING AND CONVALESCENT HOSPITAL	PASADENA	91103	71	18,708	366	1.00000	18,708	25,986	14,017	14,017	18,708	71.99%	23,147	23,147	23,147	911	1.044	3,604,749
286	206190265	4/1/2003	3/31/2004	04/10/72	CAMELLIA GARDENS CARE CENTER	PASADENA	91103	80	26,960	366	1.00000	26,960	29,280	19,371	19,371	26,960	92.08%	26,081	26,081	26,960	911	1.044	4,061,689
287	206190267	1/1/2004	12/31/2004	03/24/64	EL MONTE CONVALESCENT HOSPITAL	EL MONTE	91731	99	26,600	366	1.00000	26,600	36,234	24,575	24,575	26,600	73.41%	32,275	32,275	32,275	917	1.055	5,079,300
288	206190269	1/1/2004	12/31/2004	09/15/67	HUNTINGTON HEALTHCARE CENTER	LOS ANGELES	90032	99	31,137	366	1.00000	31,137	36,234	30,465	30,465	31,137	85.93%	32,275	32,275	32,275	900	1.068	5,141,888
289	206190270	11/1/2003	10/31/2004	01/01/46	ROSE GARDEN CONVALESCENT CENTER	PASADENA	91103	99	31,876	366	1.00000	31,876	36,234	26,828	26,828	31,876	87.97%	32,275	32,275	32,275	911	1.044	5,026,340
290	206190275	1/1/2004	12/31/2004	03/21/63	ELMCREST	EL MONTE	91733	95	31,085	366	1.00000	31,085	34,770	21,209	21,209	31,085	89.40%	30,971	30,971	31,085	917	1.055	4,874,075
291	206190276	1/1/2004	12/31/2004	08/26/65	ROYAL TERRACE HEALTH CARE	DUARTE	91010	58	19,559	366	1.00000	19,559	21,228	16,746	16,746	19,559	92.14%	18,908	18,908	19,559	910	1.044	2,944,724
292	206190277	7/1/2003	6/30/2004	09/28/66	ELMS CONVALESCENT HOSPITAL	GLENDALE	91204	49	17,474	366	1.00000	17,474	17,934	5,184	5,184	17,474	97.44%	15,974	15,974	17,474	912	1.044	2,487,784
293	206190278	1/1/2004	12/31/2004	02/21/69	DRIFTWOOD HEALTHCARE- TORRANCE	TORRANCE	90503	99	32,082	366	1.00000	32,082	36,234	13,559	13,559	32,082	88.54%	32,275	32,275	32,275	905	1.030	4,958,937
294	206190279	6/21/2004	12/31/2004	03/06/70	EMPRESS REHABILITATION CENTER	LONG BEACH	90804	133	21,470	194	0.53005	40,505	25,802	11,073	20,890	21,470	83.21%	22,983	43,359	43,359	908	1.038	6,713,750
295	206190282	1/1/2004	12/31/2004	09/26/63	REGENCY OAKS SKILLED NURSING CARE	LONG BEACH CA	90804	99	33,837	366	1.00000	33,837	36,234	20,217	20,217	33,837	93.38%	32,275	32,275	33,837	908	1.038	4,997,453
296	206190285	1/1/2004	12/31/2004	09/19/46	SUNBRIDGE CARE CENTER FOR TEMPLE CITY	TEMPLE CITY	91780	59	20,159	366	1.00000	20,159	21,594	15,987	15,987	20,159	93.35%	19,234	19,234	20,159	917	1.055	3,027,057
297	206190287	1/1/2004	12/31/2004	07/24/70	WINDSOR GARDENS OF LONG BEACH	LONG BEACH	90805	200	66,887	366	1.00000	66,887	73,200	52,043	52,043	66,887	91.38%	65,202	65,202	66,887	908	1.038	10,095,865
298	206190290	1/1/2004	12/31/2004	03/16/65	ST. VINCENT HEALTH CARE	PASADENA	91103	78	25,325	366	1.00000	25,325	28,548	23,686	23,686	25,325	88.71%	25,429	25,429	25,429	911	1.044	3,960,147
299	206190293	1/1/2004	12/31/2004	01/28/64	FERNVIEW CONVALESCENT	SAN GABRIEL	91775	75	24,845	366	1.00000	24,845	27,450	15,156	15,156	24,845	90.51%	24,451	24,451	24,845	917	1.055	3,847,954
300	206190294	1/1/2004	12/31/2004	04/21/50	FIRESIDE CONVALESCENT HOSPITAL	SANTA MONICA	90403	66	24,079	366	1.00000	24,079	24,156	12,532	12,532	24,079	99.68%	21,517	21,517	24,079	904	1.030	3,305,958
301	206190295	1/1/2004	12/31/2004	07/28/66	COUNTRY VILLA PAVILION NURSING CENTER	LOS ANGELES CA	90035	59	19,609	366	1.00000	19,609	21,594	12,176	12,176	19,609	90.81%	19,234	19,234	19,609	900	1.068	3,064,358
302	206190301	1/1/2004	12/31/2004	04/08/68	FOUNTAIN GARDENS CONVALESCENT HOSPITAL	LOS ANGELES	90059	149	46,062	366	1.00000	46,062	54,534	43,816	43,816	46,062	84.46%	48,575	48,575	48,575	900	1.068	7,738,801
303	206190303	1/1/2004	12/31/2004	06/17/52	CENTINELA VALLEY CARE CENTER - EAST	INGLEWOOD	90301	53	17,270	366	1.00000	17,270	19,398	15,519	15,519	17,270	89.03%	17,278	17,278	17,278	903	1.030	2,654,784
304	206190304	1/1/2004	12/31/2004	05/28/62	CENTINELA VALLEY CARE CENTER WEST	INGLEWOOD	90301	59	18,164	366	1.00000	18,164	21,594	15,732	15,732	18,164	84.12%	19,234	19,234	19,234	903	1.030	2,955,326
305	206190308	1/1/2004	12/31/2004	03/02/54	SAME	LOS ANGELES	90026	72	23,805	366	1.00000	23,805	26,352	12,623	12,623	23,805	90.33%	23,473	23,473	23,805	900	1.068	3,739,555
306	206190309	10/1/2004	12/31/2004	04/02/62	LAKEWOOD PARK HEALTH CENTER	DOWNEY CA	90242	290	25,517	92	0.251												

Fair Rental Value System (FRVS) Model - 2006/07 Rate Year

Count	OSHPD ID	Land % (AA3)	Equip/bed (AB3)	Fully Depreciated Minimum Value (AD3)	Adjust Age by Years (AG2):			Dep Amt/Year (AO1)			0.01800	Rental Factor Calculation				FRVS Final Per Diem			
		10%	4,000	38.800%	5.00	Max Bldg Age (AO2)	34	T-bond rate for CY	4.64%	Floor		7.00%	Ceiling	9.00%	Rental Factor (ARS)		7.00%		
		Capital Supplemental Information																	
	Estimated Land Value	Estimated Equipment Value	Estimated Building + Equip Value	Estimated Building/Equip Minimum Value (fully depreciated)	Age Based on 2/1/2007 Midpoint	Received Five Year Age Reduction in 2005/06 Model?	Calculated Effective Age	Effective Age After Bed Additions	Effective Age After Improvements	Effective Age After Replacements	New Age (Incorporating Improvements)	Fully Depreciated per FRVS?	Actual Percent Depreciated	Actual Percent Undepreciated	Estimated Current Building/Equip Value	Greater of Minimum Value or Current Value	Greater of Minimum Value or Current Value Plus Land	Calculate Rate of Return on Estimated Value	FRVS Final Per Diem
A	$X = W * AA3$ (AA3=10%)	$Y = H * AB3$ (AB3 = \$4,000)	$Z = W + Y$	$AA = Z * AD3$ (AD3=38.8%)	$AB = (M3 - D)/M2$	AC	AD = If AC="yes" then AB-AG2, otherwise AB)	AE	AF	AG	AH = If AE, AF or AG are populated, uses these amounts, otherwise AD	AI = If AH > 34.00, "yes", "no"	AJ = AH*AO1 (AO1=1.8%)	AK = 1 - AJ	AL = AK * Z	AM = AL if AL > AA AM = AA if AL < AA	AN = AM + X	AO = AN*ARS (ARS = rental factor)	AP = AO/T
264	206190212	403,835	320,000	4,358,346	1,691,038	37.22	yes	32.22			32.22	no	0.58003	0.41997	1,830,362	1,830,362	2,234,197	156,394	5.97
265	206190213	386,619	300,000	4,166,191	1,616,482	41.04	yes	36.04			36.04	yes	0.64874	0.35126	1,463,426	1,616,482	2,003,101	140,217	5.42
266	206190214	510,337	396,000	5,499,372	2,133,756	43.68	yes	38.68			38.68	yes	0.69625	0.30375	1,670,457	2,133,756	2,644,094	185,087	5.47
267	206190220	285,660	220,000	3,076,605	1,193,723	60.06	yes	55.06			55.06	yes	0.99103	0.00897	27,589	1,193,723	1,479,383	103,557	5.54
268	206190221	514,189	396,000	5,537,888	2,148,701	41.89	yes	36.89			36.89	yes	0.66398	0.33602	1,860,821	2,148,701	2,662,889	186,402	5.46
269	206190222	355,690	276,000	3,832,896	1,487,164	52.52	yes	47.52			47.52	yes	0.85544	0.14456	554,073	1,487,164	1,842,853	129,000	5.72
270	206190223	254,497	196,000	2,740,975	1,063,498	48.98	yes	43.98			43.98	yes	0.79170	0.20830	570,932	1,063,498	1,317,996	92,260	5.66
271	206190229	472,638	364,000	5,090,382	1,975,068	40.21	yes	35.21			35.21	yes	0.63379	0.36621	1,864,165	1,975,068	2,447,706	171,339	5.78
272	206190231	470,849	376,000	5,084,486	1,972,780	46.67	yes	41.67			41.67	yes	0.75005	0.24995	1,270,871	1,972,780	2,443,629	171,054	5.40
273	206190233	302,706	236,000	3,263,057	1,266,066	41.56	yes	36.56			36.56	yes	0.65808	0.34192	1,115,698	1,266,066	1,568,772	109,814	5.32
274	206190234	514,189	396,000	5,537,888	2,148,701	39.01	yes	34.01			34.01	yes	0.61210	0.38790	2,148,156	2,148,701	2,662,889	186,402	5.44
275	206190235	436,281	336,000	4,698,814	1,823,140	40.51	yes	35.51			35.51	yes	0.63910	0.36090	1,695,810	1,823,140	2,259,421	158,159	5.57
276	206190236	614,330	484,000	6,627,305	2,571,394	43.46	yes	38.46			38.46	yes	0.69226	0.30774	2,039,471	2,571,394	3,185,725	223,001	5.22
277	206190238	181,726	144,000	1,961,256	760,967	45.39	yes	40.39			40.39	yes	0.72698	0.27302	535,455	760,967	942,693	65,988	5.62
278	206190248	294,472	232,000	3,176,724	1,232,569	59.39	yes	54.39			54.39	yes	0.97908	0.02092	66,451	1,232,569	1,527,042	106,893	5.65
279	206190250	207,753	160,000	2,237,531	868,162	52.61	yes	47.61			47.61	yes	0.85702	0.14298	319,930	868,162	1,075,915	75,314	5.78
280	206190251	218,141	168,000	2,349,407	911,570	43.78	yes	38.78			38.78	yes	0.69797	0.30203	709,598	911,570	1,129,711	79,080	5.16
281	206190253	435,785	348,000	4,705,854	1,825,871	45.39	yes	40.39			40.39	yes	0.72693	0.27307	1,285,007	1,825,871	2,261,657	158,316	5.44
282	206190255	514,189	396,000	5,537,888	2,148,701	37.71	yes	32.71			32.71	no	0.58884	0.41116	2,276,980	2,276,980	2,791,169	195,382	6.05
283	206190259	378,595	300,000	4,085,949	1,585,348	41.24	yes	36.24			36.24	yes	0.65228	0.34772	1,420,772	1,585,348	1,963,943	137,476	5.62
284	206190261	408,883	324,000	4,412,825	1,712,176	53.36	yes	48.36			48.36	yes	0.87049	0.12951	571,497	1,712,176	2,121,059	148,474	5.38
285	206190263	360,475	284,000	3,888,749	1,508,835	47.91	yes	42.91			42.91	yes	0.77233	0.22767	885,360	1,508,835	1,869,309	130,852	5.65
286	206190265	406,169	320,000	4,381,689	1,700,095	34.74	yes	29.74			29.74	no	0.53533	0.46467	2,036,049	2,036,049	2,442,218	170,955	6.34
287	206190267	507,930	396,000	5,475,300	2,124,416	42.77	yes	37.77			37.77	yes	0.67987	0.32013	1,752,814	2,124,416	2,632,346	184,264	5.71
288	206190269	514,189	396,000	5,537,888	2,148,701	39.30	yes	34.30			34.30	yes	0.61741	0.38259	2,118,742	2,148,701	2,662,889	186,402	5.78
289	206190270	502,634	396,000	5,422,340	2,103,868	60.96	yes	55.96			55.96	yes	1.00726	(0.00726)	(39,379)	2,103,868	2,606,502	182,455	5.65
290	206190275	487,408	380,000	5,254,075	2,038,581	43.78	yes	38.78			38.78	yes	0.69802	0.30198	1,586,645	2,038,581	2,525,989	176,819	5.69
291	206190276	294,472	232,000	3,176,724	1,232,569	41.35	yes	36.35			36.35	yes	0.65430	0.34570	1,098,209	1,232,569	1,527,042	106,893	5.47
292	206190277	248,778	196,000	2,683,784	1,041,308	40.26	yes	35.26			35.26	yes	0.63472	0.36528	980,329	1,041,308	1,290,087	90,306	5.17
293	206190278	495,894	396,000	5,354,937	2,077,716	37.87	yes	32.87			32.87	no	0.59159	0.40841	2,187,009	2,187,009	2,682,903	187,803	5.82
294	206190279	671,375	532,000	7,245,750	2,811,351	36.83	yes	31.83			31.83	no	0.57300	0.42700	3,093,935	3,093,935	3,765,310	263,572	6.08
295	206190282	499,745	396,000	5,393,453	2,092,660	43.26	yes	38.26			38.26	yes	0.68872	0.31128	1,678,867	2,092,660	2,592,405	181,468	5.36
296	206190285	302,706	236,000	3,263,057	1,266,066	60.25	yes	55.25			55.25	yes	0.99443	0.00557	18,188	1,266,066	1,568,772	109,814	5.45
297	206190287	1,009,586	800,000	10,895,865	4,227,596	36.45	yes	31.45			31.45	no	0.56611	0.43389	4,727,555	4,727,555	5,737,141	401,600	6.00
298	206190290	396,015	312,000	4,272,147	1,657,593	41.80	yes	36.80			36.80	yes	0.66231	0.33769	1,442,655	1,657,593	2,053,608	143,753	5.65
299	206190293	384,795	300,000	4,147,954	1,609,406	42.92	yes	37.92			37.92	yes	0.68262	0.31738	1,316,465	1,609,406	1,994,202	139,594	5.62
300	206190294	330,596	264,000	3,569,958	1,385,144	56.67	yes	51.67			51.67	yes	0.93000	0.07000	249,897	1,385,144	1,715,740	120,102	4.99
301	206190295	306,436	236,000	3,300,358	1,280,539	40.43	yes	35.43			35.43	yes	0.63777	0.36223	1,195,487	1,280,539	1,586,974	111,088	5.67
302	206190301	773,880	596,000	8,334,801	3,233,903	38.74	yes	33.74			33.74	no	0.60728	0.39272	3,273,254	3,273,254	4,047,134	283,299	5.83
303	206190303	265,478	212,000	2,866,784	1,112,312	54.51	yes	49.51			49.51	yes	0.89125	0.10875	311,775	1,112,312	1,377,791	96,445	5.58
304	206190304	295,533	236,000	3,191,326	1,238,235	44.59	yes	39.59			39.59	yes	0.71262	0.28738	917,114	1,238,235	1,533,767	107,364	5.58
305	206190308	373,956	288,000	4,027,555	1,562,691	52.81	yes	47.81			47.81	yes	0.86061	0.13939	561,415	1,562,691	1,936,647	135,565	5.69
306	206190309	1,506,210	1,160,000	16,222,097	6,294,173	44.74	yes	39.74			39.74	yes	0.71538	0.28462	4,617,181	6,294,173	7,800,383	546,027	5.38
307	206190310	675,197	520,000	7,271,974	2,821,526	38.11	yes	33.11			33.11	no	0.59607	0.40393	2,937,401	2,937,401	3,612,598	252,882	5.97

**Fair Rental Value System (FRVS) Model - 2006/07 Rate Year**

Days in Calendar Year (M2)

366
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FRVS Variables:  
Statewide Average Occupancy (T2)

89.07%

Number of Months to Update Cost Per Sq Ft  
Square Feet Per Bed (Z2)

13  
400

Rate Period Mid-Point (M3)

2/1/07
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RS Means Median Cost Per Sq Ft <sup>(1)</sup>

1/1/2006	\$	119.00
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Updated at 2% annually, or .16667/mo. (Z4)

0.166667	2.16667	\$	121.58
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Count	OSHPD ID	OSHPD Begin Date	OSHPD End Date	L&C License Date or Other Information	Facility Name (Doing Business As)	City	OSHPD ZIP	Avg. Lic. Beds	OSHPD Total Days (as reported)	OSHPD Days in Period	Cost Rpt (CR) Represents % of Year	Annualized Total Facility Days	Max Potential Days for CR Period	OSHPD SNF Meal Days	Annualized SNF Meal Days	OSHPD Total SNF Days	Occupancy Rate	Facility Potential Days at Avg Occ (for CR Period)	Annualized Facility Total Days at Avg Occupancy	Greater of Annualized Days or Occ. Adjusted Annualized Days	1st Three Zip Code Digits	RS Means Location Factor <sup>(1)</sup>	Estimated Building Value
A	B	C	D	E	F	G	H	I	J = (C-B) + 1	K = J/M2 (M2=Days in CY)	L = 1/K	M = H * J	N	O = N/K	P	Q = 1/M	R = M * T2 (T2 = avg. occ.)	S = R/K	T = S if S > L T = L if S < L	U = first 3 digits of G	V	W = H (beds) * Z2 (sq. ft/bed) * Z4 (cost/sq.ft) * V (loc. factor)	
308	206190311	1/1/2004	12/31/2004	01/16/69	GARDENA CONVALESCENT CENTER	GARDENA	90247	74	26,082	366	1.00000	26,082	27,084	20,329	20,329	26,082	96.30%	24,125	24,125	26,082	902	1.068	3,843,432
309	206190313	1/1/2004	12/31/2004	08/27/68	HERITAGE MANOR	MONTEREY PARK	91754	99	35,287	366	1.00000	35,287	36,234	29,292	29,292	35,287	97.39%	32,275	32,275	35,287	917	1.055	5,079,300
310	206190320	1/1/2004	12/31/2004	12/19/62	AUTUMN HILLS HEALTH CARE CENTER	GLENDALE	91206	99	34,887	366	1.00000	34,887	36,234	21,175	21,175	34,887	96.28%	32,275	32,275	34,887	912	1.044	5,026,340
311	206190321	1/1/2004	12/31/2004	02/14/72	GLENOAKS CONVALESCENT HOSPITAL	GLENDALE	91202	99	20,461	366	1.00000	20,461	36,234	14,856	14,856	20,461	56.47%	32,275	32,275	32,275	912	1.044	5,026,340
312	206190322	7/1/2003	6/30/2004	06/07/63	EMBER CARE HEALTH CENTER- GLENDALE	GLENDALE CA.	91201	94	26,734	366	1.00000	26,734	34,404	19,072	19,072	26,734	77.71%	30,645	30,645	30,645	912	1.044	4,772,485
313	206190331	1/1/2004	12/31/2004	10/09/64	NORWALK MEADOWS NURSING CENTER	NORWALK	90165	99	34,837	366	1.00000	34,837	36,234	20,749	20,749	34,837	96.14%	32,275	32,275	34,837	901	1.068	5,141,888
314	206190333	1/1/2004	12/31/2004	04/08/66	GOLDEN CROSS HEALTHCARE PASADENA	PASADENA	91103	96	32,284	366	1.00000	32,284	35,136	31,051	31,051	32,284	91.88%	31,297	31,297	32,284	911	1.044	4,874,027
315	206190334	7/1/2004	12/31/2004	11/01/68	WINDSOR CONVALESCENT CENTER OF NORTH LONG BEA	LONG BEACH	90807	120	18,653	184	0.50273	37,103	22,080	16,226	32,276	18,653	84.48%	19,667	39,121	39,121	908	1.038	6,057,519
316	206190335	7/1/2004	12/31/2004	09/16/60	GOLDEN STATE COLONIAL CONVALESCENT HOSPITAL	NORTH HOLLYWO	91606	49	8,486	184	0.50273	16,880	9,016	7,245	14,411	8,486	94.12%	8,031	15,974	16,880	916	1.060	2,525,911
317	206190343	1/1/2004	12/31/2004	12/30/65	IMPERIAL CREST HEALTH CARE CENTER	HAWTHORNE	90250	105	33,872	366	1.00000	33,872	38,430	28,349	28,349	33,872	88.14%	34,231	34,231	34,231	902	1.068	5,453,518
318	206190344	1/1/2004	12/31/2004	06/11/69	SUNNYVIEW CONVALESCENT HOSPITAL	LOS ANGELES	90018	93	32,854	366	1.00000	32,854	34,038	27,068	27,068	32,854	96.52%	30,319	30,319	32,854	900	1.068	4,830,259
319	206190346	1/1/2004	12/31/2004	03/18/52	GOOD SHEPHERD HEALTH CARE CENTER INC.	SANTA MONICA	90401	48	14,729	366	1.00000	14,729	17,568	12,805	12,805	14,729	83.84%	15,648	15,648	15,648	904	1.030	2,404,333
320	206190349	1/1/2004	12/31/2004	04/20/62	GRANADA HILLS CONVALESCENT HOSPITAL	GRANADA HILLS	91344	48	16,146	366	1.00000	16,146	17,568	11,671	11,671	16,146	91.91%	15,648	15,648	16,146	913	1.060	2,474,362
321	206190353	1/1/2004	12/31/2004	01/01/62	GREEN ACRES LODGE	ROSEMead	91770	85	30,370	366	1.00000	30,370	31,110	29,590	29,590	30,370	97.62%	27,711	27,711	30,370	917	1.055	4,361,015
322	206190354	1/1/2004	12/31/2004	08/09/67	SKYLINE HEALTH CARE CENTER LOS ANGELES	LOS ANGELES	90039	96	33,210	366	1.00000	33,210	35,136	24,110	24,110	33,210	94.52%	31,297	31,297	33,210	900	1.068	4,986,073
323	206190356	1/1/2004	12/31/2004	12/17/68	GUARDIAN REHABILITATION HOSPITAL	LOS ANGELES	90036	93	29,173	366	1.00000	29,173	34,038	23,277	23,277	29,173	85.71%	30,319	30,319	30,319	900	1.068	4,830,259
324	206190361	1/1/2004	12/31/2004	06/01/70	HANCOCK PARK	LOS ANGELES	90036	141	49,961	366	1.00000	49,961	51,606	20,859	20,859	49,961	96.81%	45,967	45,967	49,961	900	1.068	7,323,295
325	206190367	1/1/2004	12/31/2004	03/07/67	HAWTHORNE CONVALESCENT CENTER	HAWTHORNE	90250	88	29,623	366	1.00000	29,623	32,208	22,664	22,664	29,623	91.97%	28,689	28,689	29,623	902	1.068	4,570,567
326	206190368	1/1/2004	12/31/2004	06/25/70	WESTSIDE CONVALESCENT HOSPITAL	LOS ANGELES	90019	120	42,119	366	1.00000	42,119	43,920	29,028	29,028	42,119	95.90%	39,121	39,121	42,119	900	1.068	6,232,592
327	206190370	1/1/2004	12/31/2004	10/17/46	HIGH VALLEY LODGE	SUNLAND	91040	50	16,254	366	1.00000	16,254	18,300	11,614	11,614	16,254	88.82%	16,300	16,300	16,300	910	1.044	2,538,556
328	206190371	10/1/2003	9/30/2004	04/07/60	HILLCREST CARE CENTER	LONG BEACH	90807	146	49,046	366	1.00000	49,046	53,436	36,430	36,430	49,046	91.78%	47,597	47,597	49,046	908	1.038	7,369,981
329	206190373	1/1/2004	12/31/2004	03/27/59	COUNTRY VILLA CLAREMONT HC	CLAREMONT	91711	99	32,903	366	1.00000	32,903	36,234	25,778	25,778	32,903	90.81%	32,275	32,275	32,903	917	1.055	5,079,300
330	206190377	1/1/2004	12/31/2004	03/09/70	HOLIDAY MANOR CARE CENTER	CANOGA PARK	90069	94	31,916	366	1.00000	31,916	34,404	25,164	25,164	31,916	92.77%	30,645	30,645	31,916	900	1.068	4,882,197
331	206190378	7/1/2003	6/30/2004	05/13/58	HOLLENBECK HOME FOR THE AGED	LOS ANGELES	90033	99	31,380	366	1.00000	31,380	36,234	12,403	12,403	31,380	86.60%	32,275	32,275	32,275	900	1.068	5,141,888
332	206190386	7/1/2003	6/30/2004	06/15/53	CUMMINGS CARE CENTER	ALHAMBRA	91803	99	32,972	366	1.00000	32,972	36,234	19,071	19,071	32,972	91.00%	32,275	32,275	32,972	918	1.055	5,079,300
333	206190389	1/1/2004	12/31/2004	08/24/59	VILLA OAKS COVALESCENT HOSPITAL	PASADENA	91103	49	16,604	366	1.00000	16,604	17,934	14,743	14,743	16,604	92.58%	15,974	15,974	16,604	911	1.044	2,487,784
334	206190399	1/1/2004	12/31/2004	10/15/63	COUNTRY VILLA HUNTINGTON DRIVE HC	ARCADIA	91006	99	33,387	366	1.00000	33,387	36,234	7,158	7,158	33,387	92.14%	32,275	32,275	33,387	910	1.044	5,026,340
335	206190401	1/1/2004	12/31/2004	01/19/70	HUNTINGTON PARK NURSING CENTER	HUNTINGTON PAR	90255	99	33,215	366	1.00000	33,215	36,234	27,213	27,213	33,215	91.67%	32,275	32,275	33,215	902	1.068	5,141,888
336	206190402	10/1/2003	9/30/2004	08/24/65	HYDE PARK CONVALESCENT HOSPITAL INC	LOS ANGELES	90043	72	17,439	366	1.00000	17,439	26,352	16,351	16,351	17,439	66.18%	23,473	23,473	23,473	900	1.068	3,739,555
337	206190403	5/1/2003	4/30/2004	04/12/50	IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL	EL MONTE	91732	53	16,660	366	1.00000	16,660	19,398	15,702	15,702	16,660	85.89%	17,278	17,278	17,278	917	1.055	2,719,221
338	206190404	1/1/2004	12/31/2004	10/20/69	IMPERIAL CONVALESCENT HOSP	LA MIRADA	90638	99	33,729	366	1.00000	33,729	36,234	23,217	23,217	33,729	93.09%	32,275	32,275	33,729	906	1.038	4,997,453
339	206190405	1/1/2004	12/31/2004	11/06/70	IMPERIAL CARE CENTER	STUDIO CITY	91604	130	45,562	366	1.00000	45,562	47,580	37,726	37,726	45,562	95.76%	42,381	42,381	45,562	916	1.060	6,701,398
340	206190411	1/1/2004	12/31/2004	02/04/63	INGLEWOOD HEALTH CARE CENTER	INGLEWOOD	90301	99	33,297	366	1.00000	33,297	36,234	23,196	23,196	33,297	91.89%	32,275	32,275	33,297	903	1.030	4,958,937
341	206190420	1/1/2004	12/31/2004	03/14/67	INTERCOMMUNITY CARE CENTER	LONG BEACH	90815	147	52,707	366	1.00000	52,707	53,802	45,453	45,453	52,707	97.96%	47,923	47,923	52,707	908	1.038	7,420,461
342	206190423	10/1/2003	9/30/2004	11/28/67	MARINA CARE CENTER	CULVER CITY	90230	116	38,581	366	1.00000	38,581	42,456	29,959	29,959	38,581	90.87%	37,817	37,817	38,581	902	1.068	6,024,839
343	206190427	7/1/2003	6/30/2004	11/09/70	EMBER CARE HEALTH CENTER-POMONA	POMONA CALIFOR	91768	231	66,257	366	1.00000	66,257	84,546	52,693	52,693	66,257	78.37%	75,308	75,308	75,308	917	1.055	11,851,699
344	206190441	1/1/2004	12/31/2004	08/21/68	KENNEDY CARE CENTER	LOS ANGELES	90036	97	33,049	366	1.00000	33,049	35,502	27,676	27,676	33,049	93.09%	31,623	31,623	33,049	900	1.068	5,038,012
345	206190444	4/1/2003	3/31/2004	10/28/49	KINGSLEY MANOR CARE CENTER	LOS ANGELES	90029	51	16,841	366	1.00000	16,841	18,666	9,179	9,179	16,841	90.22%	16,626	16,626	16,841	900	1.068	2,648,851
346	206190448	1/1/2004	12/31/2004	04/29/66	VERDUGO VALLEY CONVALESCENT HOSPITAL	MONTROSE	91020	138	47,819	366	1.00000	47,819	50,508	42,746	42,746	46,627	94.68%	44,989	44,989	47,819	910	1.044	7,006,413
347	206190452	1/1/2004	12/31/2004	01/25/61	LAKEVIEW TERRACE SANITARIUM	LAKEVIEW	91342	89	32,481	366	1.00000	32,481	32,574	31,060	31,060	32,481	99.71%	29,015	29,015	32,481	913	1.060	4,587,880
348	206190454	6/1/2003	5/31/2004	06/04/69	LAKEWOOD MANOR NORTH INC.	LOS ANGELES	90057	99	30,444	366	1.00000	30,444	36,234	29,169	29,169	30,444	84.02%	32,275	32,275	32,275	900	1.068	5,141,888
349	206190456	1/1/200																					

Fair Rental Value System (FRVS) Model - 2006/07 Rate Year

Count	OSHPD ID	Land % (AA3)	Equip/bed (AB3)	Fully Depreciated Minimum Value (AD3)	Adjust Age by Years (AG2):			Calculated Effective Age	Effective Age After Bed Additions	Effective Age After Improvements	Effective Age After Replacements	New Age (Incorporating Improvements)	Fully Depreciated per FRVS?	Actual Percent Depreciated	Actual Percent Undepreciated	Estimated Current Building/Equip Value	Greater of Minimum Value or Current Value	Greater of Minimum Value or Current Value Plus Land	Calculate Rate of Return on Estimated Value	FRVS Final Per Diem
		10%	4,000	38.800%	5.00	Received Five Year Age Reduction in 2005/06 Model?	Age Based on 2/1/2007 Midpoint													
		Estimated Land Value	Estimated Equipment Value	Estimated Building + Equip Value	Estimated Building/Equip Minimum Value (fully depreciated)	Age Based on 2/1/2007 Midpoint	Received Five Year Age Reduction in 2005/06 Model?	Calculated Effective Age	Effective Age After Bed Additions	Effective Age After Improvements	Effective Age After Replacements	New Age (Incorporating Improvements)	Fully Depreciated per FRVS?	Actual Percent Depreciated	Actual Percent Undepreciated	Estimated Current Building/Equip Value	Greater of Minimum Value or Current Value	Greater of Minimum Value or Current Value Plus Land	Calculate Rate of Return on Estimated Value	FRVS Final Per Diem
A	X = W * AA3 (AA3=10%)	Y = H * AB3 (AB3 = \$4,000)	Z = W + Y	AA = Z * AD3 (AD3=38.8%)	AB = (M3 - D)/M2	AC	AD = If AC="yes" then AB-AG2, otherwise AB	AE	AF	AG	AH = If AE, AF or AG are populated, uses these amounts, otherwise AD	AI = If AH > 34.00, "yes", "no"	AJ = AH*AO1 (AO1=1.8%)	AK = 1 - AJ	AL = AK * Z	AM = AL if AL > AA AM = AA if AL < AA	AN = AM + X	AO = AN*AR5 (AR5 = rental factor)	AP = AO/T	
308	206190311	384,343	296,000	4,139,432	1,606,099	37.96	yes	32.96				32.96	no	0.59336	0.40664	1,683,256	1,683,256	2,067,599	144,732	5.55
309	206190313	507,930	396,000	5,475,300	2,124,416	38.35	yes	33.35				33.35	no	0.60034	0.39966	2,188,235	2,188,235	2,696,165	188,732	5.35
310	206190320	502,634	396,000	5,422,340	2,103,868	44.03	yes	39.03				39.03	yes	0.70254	0.29746	1,612,924	2,103,868	2,606,502	182,455	5.23
311	206190321	502,634	396,000	5,422,340	2,103,868	34.89	yes	29.89				29.89	no	0.53808	0.46192	2,504,677	2,504,677	3,007,311	210,512	6.52
312	206190322	477,248	376,000	5,148,485	1,997,612	43.57	yes	38.57				38.57	yes	0.69418	0.30582	1,574,508	1,997,612	2,474,860	173,240	5.65
313	206190331	514,189	396,000	5,537,888	2,148,701	42.23	yes	37.23				37.23	yes	0.67008	0.32992	1,827,049	2,148,701	2,662,889	186,402	5.35
314	206190333	487,403	384,000	5,258,027	2,040,114	40.73	yes	35.73				35.73	yes	0.64323	0.35677	1,875,909	2,040,114	2,527,517	176,926	5.48
315	206190334	605,752	480,000	6,537,519	2,536,557	38.17	yes	33.17				33.17	no	0.59710	0.40290	2,633,977	2,633,977	3,239,729	226,781	5.80
316	206190335	252,591	196,000	2,721,911	1,056,102	46.28	yes	41.28				41.28	yes	0.74307	0.25693	699,353	1,056,102	1,308,693	91,608	5.43
317	206190343	545,352	420,000	5,873,518	2,278,925	41.01	yes	36.01				36.01	yes	0.64810	0.35190	2,066,901	2,278,925	2,824,277	197,699	5.78
318	206190344	483,026	372,000	5,202,259	2,018,476	37.57	yes	32.57				32.57	no	0.58618	0.41382	2,152,797	2,152,797	2,635,823	184,508	5.62
319	206190346	240,433	192,000	2,596,333	1,007,377	54.76	yes	49.76				49.76	yes	0.89572	0.10428	270,742	1,007,377	1,247,811	87,347	5.58
320	206190349	247,436	192,000	2,666,362	1,034,549	44.69	yes	39.69				39.69	yes	0.71449	0.28551	761,268	1,034,549	1,281,985	89,739	5.56
321	206190353	436,101	340,000	4,701,015	1,823,994	44.99	yes	39.99				39.99	yes	0.71985	0.28015	1,316,978	1,823,994	2,260,095	158,207	5.21
322	206190354	498,607	384,000	5,370,073	2,083,588	39.40	yes	34.40				34.40	yes	0.61923	0.38077	2,044,765	2,083,588	2,582,196	180,754	5.44
323	206190356	483,026	372,000	5,202,259	2,018,476	38.05	yes	33.05				33.05	no	0.59484	0.40516	2,107,768	2,107,768	2,590,793	181,356	5.98
324	206190361	732,330	564,000	7,887,295	3,060,271	36.60	yes	31.60				31.60	no	0.56872	0.43128	3,401,622	3,401,622	4,133,952	289,377	5.79
325	206190367	457,057	352,000	4,922,567	1,909,956	39.83	yes	34.83				34.83	yes	0.62685	0.37315	1,836,844	1,909,956	2,367,013	165,691	5.59
326	206190368	623,259	480,000	6,712,592	2,604,486	36.53	yes	31.53				31.53	no	0.56754	0.43246	2,902,921	2,902,921	3,526,180	246,833	5.86
327	206190370	253,856	200,000	2,738,556	1,062,560	60.17	yes	55.17				55.17	yes	0.99305	0.00695	19,035	1,062,560	1,316,415	92,149	5.65
328	206190371	736,998	584,000	7,953,981	3,086,145	46.72	yes	41.72				41.72	yes	0.75103	0.24897	1,980,281	3,086,145	3,823,143	267,620	5.46
329	206190373	507,930	396,000	5,475,300	2,124,416	47.75	yes	42.75				42.75	yes	0.76957	0.23043	1,261,653	2,124,416	2,632,346	184,264	5.60
330	206190377	488,220	376,000	5,258,197	2,040,180	36.83	yes	31.83				31.83	no	0.57285	0.42715	2,246,026	2,246,026	2,734,246	191,397	6.00
331	206190378	514,189	396,000	5,537,888	2,148,701	48.62	yes	43.62				43.62	yes	0.78521	0.21479	1,189,466	2,148,701	2,662,889	186,402	5.78
332	206190386	507,930	396,000	5,475,300	2,124,416	53.52	yes	48.52				48.52	yes	0.87339	0.12661	693,209	2,124,416	2,632,346	184,264	5.59
333	206190389	248,778	196,000	2,683,784	1,041,308	47.34	yes	42.34				42.34	yes	0.76220	0.23780	638,213	1,041,308	1,290,087	90,306	5.44
334	206190399	502,634	396,000	5,422,340	2,103,868	43.21	yes	38.21				38.21	yes	0.68779	0.31221	1,692,926	2,103,868	2,606,502	182,455	5.46
335	206190401	514,189	396,000	5,537,888	2,148,701	36.96	yes	31.96				31.96	no	0.57526	0.42474	2,352,150	2,352,150	2,866,339	200,644	6.04
336	206190402	373,956	288,000	4,027,555	1,562,691	41.36	yes	36.36				36.36	yes	0.65439	0.34561	1,391,949	1,562,691	1,936,647	135,565	5.78
337	206190403	271,922	212,000	2,931,221	1,137,314	56.69	yes	51.69				51.69	yes	0.93044	0.06956	203,888	1,137,314	1,409,236	98,647	5.71
338	206190404	499,745	396,000	5,393,453	2,092,660	37.21	yes	32.21				32.21	no	0.57974	0.42026	2,266,665	2,266,665	2,766,410	193,649	5.74
339	206190405	670,140	520,000	7,221,398	2,801,902	36.16	yes	31.16				31.16	no	0.56095	0.43905	3,170,549	3,170,549	3,840,689	268,848	5.90
340	206190411	495,894	396,000	5,354,937	2,077,716	43.90	yes	38.90				38.90	yes	0.70023	0.29977	1,605,252	2,077,716	2,573,609	180,153	5.41
341	206190420	742,046	588,000	8,008,461	3,107,283	39.81	yes	34.81				34.81	yes	0.62651	0.37349	2,991,094	3,107,283	3,849,329	269,453	5.11
342	206190423	602,484	464,000	6,488,839	2,517,669	39.10	yes	34.10				34.10	yes	0.61377	0.38623	2,506,181	2,517,669	3,120,153	218,411	5.66
343	206190427	1,185,170	924,000	12,775,699	4,956,971	36.16	yes	31.16				31.16	no	0.56080	0.43920	5,611,045	5,611,045	6,796,215	475,735	6.32
344	206190441	503,801	388,000	5,426,012	2,105,293	38.37	yes	33.37				33.37	no	0.60064	0.39936	2,166,936	2,166,936	2,670,737	186,952	5.66
345	206190444	264,885	204,000	2,852,851	1,106,906	57.14	yes	52.14				52.14	yes	0.93861	0.06139	175,146	1,106,906	1,371,792	96,025	5.70
346	206190448	700,641	552,000	7,558,413	2,932,664	40.68	yes	35.68				35.68	yes	0.64220	0.35780	2,704,425	2,932,664	3,633,306	254,331	5.32
347	206190452	458,788	356,000	4,943,880	1,918,225	45.92	yes	40.92				40.92	yes	0.73662	0.26338	1,302,105	1,918,225	2,377,013	166,391	5.12
348	206190454	514,189	396,000	5,537,888	2,148,701	37.58	yes	32.58				32.58	no	0.58652	0.41348	2,289,781	2,289,781	2,803,969	196,278	6.08
349	206190456	489,635	396,000	5,292,349	2,053,431	43.54	yes	38.54				38.54	yes	0.69364	0.30636	1,621,367	2,053,431	2,543,066	178,015	5.16
350	206190463	514,189	396,000	5,537,888	2,148,701	37.94	yes	32.94				32.94	no	0.59297	0.40703	2,254,102	2,254,102	2,768,291	193,780	6.00
351	206190472	358,403	284,000	3,868,032	1,500,796	47.10	yes	42.10				42.10	yes	0.75787	0.24213	936,571	1,500,796	1,859,200	130,144	5.42

### Fair Rental Value System (FRVS) Model - 2006/07 Rate Year

Days in Calendar Year (M2)	366
Rate Period Mid-Point (M3)	2/1/07

<b>FRVS Variables:</b>	<b>89.07%</b>	<b>Number of Months to Update Cost Per Sq Ft</b>	13
<b>Statewide Average Occupancy (T2)</b>		<b>Square Feet Per Bed (Z2)</b>	400
		<b>RS Means Median Cost Per Sq Ft<sup>(1)</sup></b>	\$ 119.00
		<b>Updated at 2% annually, or .16667/mo. (Z4)</b>	0.166667    2.16667    \$ 121.58

Count	OSHPD ID	OSHPD Begin Date	OSHPD End Date	L&C License Date or Other Information	Facility Name (Doing Business As)	City	OSHPD ZIP	Avg. Lic. Beds	OSHPD Total Days (as reported)	Days in Period	Cost Rpt (CR) Represents % of Year	Annualized Total Facility Days	Max Potential Days for CR Period	OSHPD SNF Meal Days	Annualized SNF Meal Days	OSHPD Total SNF Days	Occupancy Rate	Facility Potential Days at Avg Occ (for CR Period)	Annualized Facility Total Days at Avg Occupancy	Greater of Annualized Days or Occ. Adjusted Annualized Days	1st Three Zip Code Digits	RS Means Location Factor <sup>(1)</sup>	Estimated Building Value
352	206190492	1/1/2004	12/31/2004	12/09/66	LOS PALOS CONVALESCENT HOSPITAL	SAN PEDRO	90732	99	32,517	366	1.00000	32,517	36,234	23,523	23,523	32,517	89.74%	32,275	32,275	32,517	907	1.038	4,997,453
353	206190493	4/1/2003	3/31/2004	06/11/68	LUTHERAN HEALTH FACILITY AT ALHAMBRA	ALHAMBRA	91803	50	16,627	366	1.00000	16,627	18,300	8,884	8,884	16,627	90.86%	16,300	16,300	16,627	918	1.055	2,565,303
354	206190496	7/1/2003	6/30/2004	03/29/63	MAGNOLIA GARDENS CONVALESCENT HOSPITAL	GRANADA HILLS	91344	99	33,969	366	1.00000	33,969	36,234	20,504	20,504	33,969	93.75%	32,275	32,275	33,969	913	1.060	5,103,372
355	206190497	4/1/2003	3/31/2004	10/16/63	MANCHESTER MANOR CONVALESCENT HOSPITAL	LOS ANGELES	90044	49	17,419	366	1.00000	17,419	17,934	16,843	16,843	17,419	97.13%	15,974	15,974	17,419	900	1.068	2,544,975
356	206190498	1/1/2004	12/31/2004	10/07/65	MAPLE CONVALESCENT HOSPITAL	LOS ANGELES	90011	59	20,999	366	1.00000	20,999	21,594	18,950	18,950	20,999	97.24%	19,234	19,234	20,999	900	1.068	3,064,358
357	206190501	1/1/2004	12/31/2004	05/12/59	TWO PALMS NURSING CENTER INC.	PASADENA	91107	50	13,892	366	1.00000	13,892	18,300	11,155	11,155	13,892	75.91%	16,300	16,300	16,300	911	1.044	2,538,556
358	206190502	1/1/2004	12/31/2004	03/08/46	MARLINDA NURSING HOME- LYNWOOD	LYNWOOD	90262	130	37,669	366	1.00000	37,669	47,580	30,358	30,358	37,669	79.17%	42,381	42,381	42,381	902	1.068	6,751,974
359	206190505	1/1/2004	12/31/2004	06/27/69	MARLINDA IMPERIAL CONVALESCENT HOSPITAL	PASADENA	91105	130	32,297	366	1.00000	32,297	47,580	20,472	20,472	32,297	67.88%	42,381	42,381	42,381	911	1.044	6,600,245
360	206190506	1/1/2004	12/31/2004	08/11/70	MARLORA POST ACUTE REHAB HOSPITAL	LONG BEACH	90804	96	31,880	366	1.00000	31,880	35,136	15,204	15,204	31,880	90.73%	31,297	31,297	31,880	908	1.038	4,846,015
361	206190507	1/1/2004	12/31/2004	01/01/71	ALLIANCE NURSING & REHABILITATION CENTER	EL MONTE	91732	139	44,671	366	1.00000	44,671	50,874	37,331	37,331	44,671	87.81%	45,315	45,315	45,315	917	1.055	7,131,542
362	206190508	1/1/2004	12/31/2004	01/21/55	MARYCREST MANOR	CULVER CITY	90230	57	19,938	366	1.00000	19,938	20,862	5,769	5,769	19,938	95.57%	18,582	18,582	19,938	902	1.068	2,960,481
363	206190510	4/1/2003	3/31/2004	01/01/70	EMMANUEL HEALTH CARE CENTER MAYWOOD	MAYWOOD	90270	133	42,772	366	1.00000	42,772	48,678	34,228	34,228	42,772	87.87%	43,359	43,359	43,359	902	1.068	6,907,789
364	206190515	4/1/2003	3/31/2004	02/26/51	VILLA GARDENS CARE CENTER	PASADENA	91101	54	17,594	366	1.00000	17,594	19,764	1,896	1,896	17,594	89.02%	17,604	17,604	17,604	911	1.044	2,741,640
365	206190533	1/1/2004	12/31/2004	02/11/70	MID WILSHIRE HEALTH CARE CENTER INC.	LOS ANGELES	90057	80	27,730	366	1.00000	27,730	29,280	25,519	25,519	27,730	94.71%	26,081	26,081	27,730	900	1.068	4,155,061
366	206190536	1/1/2004	12/31/2004	04/04/67	MIRADA HILLS REHABILITATION AND CONVALESCENT H	LA MIRADA	90638	142	50,127	366	1.00000	50,127	51,972	28,284	28,284	50,127	96.45%	46,293	46,293	50,127	906	1.038	7,168,064
367	206190537	1/1/2004	12/31/2004	08/19/66	SIERRA VIEW CARE CENTER	BALDWIN PARK	90176	98	32,036	366	1.00000	32,036	35,868	26,378	26,378	32,036	89.32%	31,949	31,949	32,036	901	1.068	5,089,950
368	206190540	1/1/2004	12/31/2004	11/07/63	LIFE CARE CENTER OF SAN GABRIEL	SAN GABRIEL	91776	99	33,259	366	1.00000	33,259	36,234	18,192	18,192	33,259	91.79%	32,275	32,275	33,259	917	1.055	5,079,300
369	206190542	1/1/2004	12/31/2004	05/02/63	MONROVIA CONVALESCENT HOSPITAL	DUARTE	91010	82	27,207	366	1.00000	27,207	30,012	22,121	22,121	27,207	90.65%	26,733	26,733	27,207	910	1.044	4,163,231
370	206190545	1/1/2004	12/31/2004	11/12/64	MONTEBELLO	MONTEBELLO	90640	99	34,018	366	1.00000	34,018	36,234	22,184	22,184	34,018	93.88%	32,275	32,275	34,018	906	1.038	4,997,453
371	206190546	7/1/2003	6/30/2004	01/26/65	MONTEREY PARK CONVALESCENT HOSPITAL	MONTEREY PARK	91754	89	31,614	366	1.00000	31,614	32,574	25,491	25,491	31,614	97.05%	29,015	29,015	31,614	917	1.055	4,566,239
372	206190548	1/1/2004	12/31/2004	07/01/63	MONTEREY CARE CENTER	ROSEMead	91770	103	36,971	366	1.00000	36,971	37,698	36,623	36,623	36,971	98.07%	33,579	33,579	36,971	917	1.055	5,284,524
373	206190549	1/1/2004	12/31/2004	05/02/63	MONTRose HEALTHCARE CENTER	MONTRose	91020	59	20,649	366	1.00000	20,649	21,594	12,344	12,344	20,649	95.62%	19,234	19,234	20,649	910	1.044	2,995,496
374	206190550	1/1/2004	12/31/2004	11/27/63	ROSE CONVALESCENT HOSPITAL	BALDWIN PARK	91706	49	15,696	366	1.00000	15,696	17,934	13,961	13,961	15,696	87.52%	15,974	15,974	15,974	917	1.055	2,513,997
375	206190554	1/1/2004	12/31/2004	01/01/62	MOUNTAIN VIEW CONVALESCENT HOSPITAL	SYLMAR	91342	114	37,074	366	1.00000	37,074	41,724	29,492	29,492	37,074	88.86%	37,165	37,165	37,165	913	1.060	5,876,610
376	206190560	1/1/2004	12/31/2004	08/23/65	SANTA CLARITA CONVALESCENT HOSPITAL	NEWHALL	91321	99	32,785	366	1.00000	32,785	36,234	25,734	25,734	32,785	90.48%	32,275	32,275	32,785	913	1.060	5,103,372
377	206190572	1/1/2004	12/31/2004	02/25/63	OAKVIEW CONVALESCENT	TUJUNGA	91042	49	16,250	366	1.00000	16,250	17,934	8,643	8,643	16,250	90.61%	15,974	15,974	16,250	910	1.044	2,487,784
378	206190573	2/1/2003	1/31/2004	05/12/69	EMMANUEL HEALTH CARE - GLENDORA	GLENDORA	91740	342	80,751	365	0.99727	80,972	124,830	49,352	49,487	66,776	64.69%	111,190	111,495	111,495	917	1.055	17,546,671
379	206190577	1/1/2004	12/31/2004	10/29/71	OLYMPIA CONVALESCENT HOSPITAL	LOS ANGELES	90006	135	38,351	366	1.00000	38,351	49,410	32,769	32,769	38,351	77.62%	44,011	44,011	44,011	900	1.068	7,011,666
380	206190584	1/1/2004	12/31/2004	10/28/56	PACIFIC CONVALESCENT CENTER	SANTA MONICA	90404	49	11,872	366	1.00000	11,872	17,934	37	37	11,872	66.20%	15,974	15,974	15,974	904	1.030	2,454,423
381	206190593	1/1/2004	12/31/2004	11/07/68	PACIFIC CARE NURSING CENTER	LONG BEACH	90806	99	31,600	366	1.00000	31,600	36,234	25,493	25,493	31,600	87.21%	32,275	32,275	32,275	908	1.038	4,997,453
382	206190594	1/1/2004	12/31/2004	03/13/72	PALMCREST NORTH CONVALESCENT HOSPITAL	LONG BEACH	90807	99	29,472	366	1.00000	29,472	36,234	15,943	15,943	29,472	81.34%	32,275	32,275	32,275	908	1.038	4,997,453
383	206190596	1/1/2004	12/31/2004	05/25/65	PANORAMA GARDENS	PANORAMA CITY	91402	151	51,030	366	1.00000	51,030	55,266	38,454	38,454	51,030	92.34%	49,227	49,227	51,030	914	1.060	7,783,931
384	206190597	1/1/2004	12/31/2004	09/02/69	COUNTRY VILLA EAST NURSING CENTER	LOS ANGELES CA	90018	99	32,110	366	1.00000	32,110	36,234	28,042	28,042	32,110	88.62%	32,275	32,275	32,275	900	1.068	5,141,888
385	206190598	12/1/2003	11/30/2004	01/06/64	PARAMOUNT CONVALESCENT HOSPITAL	PARAMOUNT	90723	59	20,121	366	1.00000	20,121	21,594	17,601	17,601	20,121	93.18%	19,234	19,234	20,121	907	1.038	2,978,280
386	206190604	7/1/2003	6/30/2004	01/02/64	EMBER CARE HEALTH- MONTEVISTA	LOS ANGELES	90042	59	17,795	366	1.00000	17,795	21,594	14,055	14,055	17,795	82.41%	19,234	19,234	19,234	900	1.068	3,064,358
387	206190612	1/1/2004	12/31/2004	11/14/68	SOPHIA LYN CONVALESCENT HOSPITAL	PASADENA	91103	54	17,492	366	1.00000	17,492	19,764	15,313	15,313	17,492	88.50%	17,604	17,604	17,604	911	1.044	2,741,640
388	206190614	1/1/2004	12/31/2004	01/15/62	PALOS VERDES HEALTH CARE CENTER	LOMITA	90717	48	15,168	366	1.00000	15,168	17,568	11,536	11,536	15,168	86.34%	15,648	15,648	15,648	907	1.038	2,423,008
389	206190615	1/1/2004	12/31/2004	10/14/68	BROOKFIELD CARE & REHABILITATION CENTER	DOWNEY	90240	70	22,651	366	1.00000	22,651	25,620	15,446	15,446	22,651	88.41%	22,821	22,821	22,821	902	1.068	3,635,678
390	206190617	1/1/2004	12/31/2004	08/23/51	PILGRIM PLACE HEALTH SERVICES CENTER	CLAREMONT	91711	63	18,619	366	1.00000	18,619	23,058	7,430	7,430	18,619	80.75%	20,538	20,538	20,538	917	1.055	3,232,282
391	206190618	10/1/2003	9/30/2004	01/01/59	ARTESIA CHRISTIAN HOME	ARTESIA	90701	66	23,889	366	1.00000	23,889	24,156	8,246	8,246	23,889	98.89%	21,517	21,517	23,889	907	1.038	3,331,635
392	206190623	1/1/2004	12/31/2004	01/21/66	SUNBRIDGE CARE & REHAB FOR PLAYA DEL REY	PLAYA DEL REY	90293	99	33,821	366	1.00000	33,821	36,234	23,232	23,232	33,821	93.34%	32,275	32,275	33,821	902	1.068	5,141,888
393	206190626	1/1/2004	12/31/2004	09/14/59	POMONA VISTA ALZHEIMERS CENTER																		

Fair Rental Value System (FRVS) Model - 2006/07 Rate Year

Count	OSHPD ID	Land % (AA3) 10%	Equip/bed (AB3) 4,000	Fully Depreciated Minimum Value (AD3) 38.800%		Adjust Age by Years (AG2): 5.00			Dep Amt/Year (AO1) 0.01800 Max Bldg Age (AO2) 34				Rental Factor Calculation T-bond rate for CY 4.64%				FRVS Final Per Diem		
				Estimated Land Value	Estimated Equipment Value	Estimated Building + Equip Value	Estimated Building/Equip Minimum Value (fully depreciated)	Age Based on 2/1/2007 Midpoint	Received Five Year Age Reduction in 2005/06 Model?	Calculated Effective Age	Effective Age After Bed Additions	Effective Age After Improvements	Effective Age After Replacements	New Age (Incorporating Improvements)	Fully Depreciated per FRVS?	Actual Percent Depreciated		Actual Percent Undepreciated	Estimated Current Building/Equip Value
A	X = W * AA3 (AA3=10%)	Y = H * AB3 (AB3 = \$4,000)	Z = W + Y	AA = Z * AD3 (AD3=38.8%)	AB = (M3 - D)/M2	AC	AD = If AC="yes" then AB-AG2, otherwise AB	AE	AF	AG	AH = If AE, AF or AG are populated, uses these amounts, otherwise AD	AI = If AH > 34.00, "yes", "no"	AJ = AH*AO1 (AO1=1.8%)	AK = 1 - AJ	AL = AK * Z	AM = AL if AL > AA AM = AA if AL < AA	AN = AM + X	AO = AN*AR5 (AR5 = rental factor)	AP = AO/T
352	206190492	499,745	396,000	5,393,453	2,092,660	40.07	yes	35.07			35.07	yes	0.63118	0.36882	1,989,212	2,092,660	2,592,405	181,468	5.58
353	206190493	256,530	200,000	2,765,303	1,072,937	38.56	yes	33.56			33.56	no	0.60413	0.39587	1,094,697	1,094,697	1,351,228	94,586	5.69
354	206190496	510,337	396,000	5,499,372	2,133,756	43.76	yes	38.76			38.76	yes	0.69762	0.30238	1,662,884	2,133,756	2,644,094	185,087	5.45
355	206190497	254,497	196,000	2,740,975	1,063,498	43.21	yes	38.21			38.21	yes	0.68774	0.31226	855,903	1,063,498	1,317,996	92,260	5.30
356	206190498	306,436	236,000	3,300,358	1,280,539	41.23	yes	36.23			36.23	yes	0.65223	0.34777	1,147,767	1,280,539	1,586,974	111,088	5.29
357	206190501	253,856	200,000	2,738,556	1,062,560	47.63	yes	42.63			42.63	yes	0.76731	0.23269	637,230	1,062,560	1,316,415	92,149	5.65
358	206190502	675,197	520,000	7,271,974	2,821,526	60.78	yes	55.78			55.78	yes	1.00402	(0.00402)	(29,207)	2,821,526	3,496,723	244,771	5.78
359	206190505	660,024	520,000	7,120,245	2,762,655	37.52	yes	32.52			32.52	no	0.58539	0.41461	2,952,100	2,952,100	3,612,125	252,849	5.97
360	206190506	484,602	384,000	5,230,015	2,029,246	36.40	yes	31.40			31.40	no	0.56523	0.43477	2,273,856	2,273,856	2,758,458	193,092	6.06
361	206190507	713,154	556,000	7,687,542	2,982,766	36.01	yes	31.01			31.01	no	0.55820	0.44180	3,396,381	4,109,535	4,109,535	287,667	6.35
362	206190508	296,048	228,000	3,188,481	1,237,131	51.92	yes	46.92			46.92	yes	0.84462	0.15538	495,417	1,237,131	1,533,179	107,323	5.38
363	206190510	690,779	532,000	7,439,789	2,886,638	37.01	yes	32.01			32.01	no	0.57615	0.42385	3,153,373	3,153,373	3,844,152	269,091	6.21
364	206190515	274,164	216,000	2,957,640	1,147,564	55.82	yes	50.82			50.82	yes	0.91470	0.08530	252,272	1,147,564	1,421,728	99,521	5.65
365	206190533	415,506	320,000	4,475,061	1,736,324	36.90	yes	31.90			31.90	no	0.57413	0.42587	1,905,789	1,905,789	2,321,295	162,491	5.86
366	206190536	716,806	568,000	7,736,064	3,001,593	39.75	yes	34.75			34.75	yes	0.62548	0.37452	2,897,346	3,001,593	3,718,399	260,288	5.19
367	206190537	508,995	392,000	5,481,950	2,126,997	40.37	yes	35.37			35.37	yes	0.63669	0.36331	1,991,655	2,126,997	2,635,992	184,519	5.76
368	206190540	507,930	396,000	5,475,300	2,124,416	43.15	yes	38.15			38.15	yes	0.68666	0.31334	1,715,654	2,124,416	2,632,346	184,264	5.54
369	206190542	416,323	328,000	4,491,231	1,742,598	43.66	yes	38.66			38.66	yes	0.69595	0.30405	1,365,555	1,742,598	2,158,921	151,124	5.55
370	206190545	499,745	396,000	5,393,453	2,092,660	42.13	yes	37.13			37.13	yes	0.66841	0.33159	1,788,416	2,092,660	2,592,405	181,468	5.33
371	206190546	456,624	356,000	4,922,239	1,909,829	41.93	yes	36.93			36.93	yes	0.66472	0.33528	1,650,322	1,909,829	2,366,453	165,652	5.24
372	206190548	528,452	412,000	5,696,524	2,210,251	43.50	yes	38.50			38.50	yes	0.69300	0.30700	1,748,833	2,210,251	2,738,704	191,709	5.19
373	206190549	299,550	236,000	3,231,496	1,253,820	43.66	yes	38.66			38.66	yes	0.69595	0.30405	982,534	1,253,820	1,553,370	108,736	5.27
374	206190550	251,400	196,000	2,709,997	1,051,479	43.09	yes	38.09			38.09	yes	0.68567	0.31433	851,828	1,051,479	1,302,878	91,201	5.71
375	206190554	587,661	456,000	6,332,610	2,457,053	44.99	yes	39.99			39.99	yes	0.71985	0.28015	1,774,065	2,457,053	3,044,714	213,130	5.73
376	206190560	510,337	396,000	5,499,372	2,133,756	41.36	yes	36.36			36.36	yes	0.65444	0.34556	1,900,349	2,133,756	2,644,094	185,087	5.65
377	206190572	248,778	196,000	2,683,784	1,041,308	43.84	yes	38.84			38.84	yes	0.69920	0.30080	807,291	1,041,308	1,290,087	90,306	5.56
378	206190573	1,754,667	1,368,000	18,914,671	7,338,892	37.65	yes	32.65			32.65	no	0.58766	0.41234	7,799,356	7,799,356	9,554,023	668,782	6.00
379	206190577	701,167	540,000	7,551,666	2,930,046	35.19	yes	30.19			30.19	no	0.54339	0.45661	3,448,140	3,448,140	4,149,307	290,451	6.60
380	206190584	245,442	196,000	2,650,423	1,028,364	50.16	no	50.16			50.16	yes	0.90285	0.09715	257,482	1,028,364	1,273,807	89,166	5.58
381	206190593	499,745	396,000	5,393,453	2,092,660	38.16	yes	33.16			33.16	no	0.59680	0.40320	2,174,623	2,174,623	2,674,368	187,206	5.80
382	206190594	499,745	396,000	5,393,453	2,092,660	34.82	yes	29.82			29.82	no	0.53670	0.46330	2,498,760	2,498,760	2,998,506	209,895	6.50
383	206190596	778,393	604,000	8,387,931	3,254,517	41.60	yes	36.60			36.60	yes	0.65887	0.34113	2,861,385	3,254,517	4,032,910	282,304	5.53
384	206190597	514,189	396,000	5,537,888	2,148,701	37.34	yes	32.34			32.34	no	0.58210	0.41790	2,314,293	2,314,293	2,828,481	197,994	6.13
385	206190598	297,828	236,000	3,214,280	1,247,141	42.98	yes	37.98			37.98	yes	0.68370	0.31630	1,016,661	1,247,141	1,544,969	108,148	5.37
386	206190604	306,436	236,000	3,300,358	1,280,539	42.99	yes	37.99			37.99	yes	0.68390	0.31610	1,043,238	1,280,539	1,586,974	111,088	5.78
387	206190612	274,164	216,000	2,957,640	1,147,564	38.14	yes	33.14			33.14	no	0.59646	0.40354	1,193,529	1,193,529	1,467,693	102,739	5.84
388	206190614	242,301	192,000	2,615,008	1,014,623	44.95	yes	39.95			39.95	yes	0.71916	0.28084	734,388	1,014,623	1,256,924	87,985	5.62
389	206190615	363,568	280,000	3,915,678	1,519,283	38.22	yes	33.22			33.22	no	0.59798	0.40202	1,574,167	1,574,167	1,937,735	135,641	5.94
390	206190617	323,228	252,000	3,484,282	1,351,901	55.33	yes	50.33			50.33	yes	0.90595	0.09405	327,694	1,351,901	1,675,129	117,259	5.71
391	206190618	333,164	264,000	3,595,635	1,395,107	47.99	yes	42.99			42.99	yes	0.77375	0.22625	813,498	1,395,107	1,728,270	120,979	5.06
392	206190623	514,189	396,000	5,537,888	2,148,701	40.95	yes	35.95			35.95	yes	0.64702	0.35298	1,954,784	2,148,701	2,662,889	186,402	5.51
393	206190626	302,706	236,000	3,263,057	1,266,066	47.29	yes	42.29			42.29	yes	0.76116	0.23884	779,336	1,266,066	1,568,772	109,814	5.25
394	206190627	415,579	324,000	4,479,791	1,738,159	42.54	yes	37.54			37.54	yes	0.67564	0.32436	1,453,068	1,738,159	2,153,738	150,762	5.71
395	206190634	499,745	396,000	5,393,453	2,092,660	36.86	yes	31.86			31.86	no	0.57344	0.42656	2,300,617	2,300,617	2,800,363	196,025	5.80



Fair Rental Value System (FRVS) Model - 2006/07 Rate Year

Days in Calendar Year (M2)	366	FRVS Variables:	Number of Months to Update Cost Per Sq Ft	13
Rate Period Mid-Point (M3)	2/1/07	Statewide Average Occupancy (T2)	Square Feet Per Bed (Z2)	400
			RS Means Median Cost Per Sq Ft <sup>(1)</sup>	\$ 119.00
			Updated at 2% annually, or .16667/mo. (Z4)	\$ 121.58

Count	OSHPD ID	OSHPD Begin Date	OSHPD End Date	L&C License Date or Other Information	Facility Name (Doing Business As)	City	OSHPD ZIP	Avg. Lic. Beds	OSHPD Total Days (as reported)	OSHPD Days in Period	Cost Rpt (CR) Represents % of Year	Annualized Total Facility Days	Max Potential Days for CR Period	OSHPD SNF Meal Days	Annualized SNF Meal Days	OSHPD Total SNF Days	Occupancy Rate	Facility Potential Days at Avg Occ (for CR Period)	Annualized Facility Total Days at Avg Occupancy	Greater of Annualized Days or Occ. Adjusted Annualized Days	1st Three Zip Code Digits	RS Means Location Factor <sup>(1)</sup>	Estimated Building Value
A	B	C	D	E	F	G	H	I	J = (C-B) + 1	K = J/M2 (M2=Days in CY)	L = I/K	M = H * J	N	O = N/K	P	Q = I/M	R = M * T2 (T2 = avg. occ.)	S = R/K	T = S if S > L T = L if S < L	U = first 3 digits of G	V	W = H (beds) * Z2 (sq. ft/bed) * Z4 (cost/sq.ft) * V (loc. factor)	
396	206190637	1/1/2004	12/31/2004	03/19/71	COUNTRY VILLA CHEVIOT GARDEN HEALTHCARE CENTE	LOS ANGELES	90064	99	33,905	366	1.00000	33,905	36,234	25,102	25,102	33,905	93.57%	32,275	32,275	33,905	900	1.068	5,141,888
397	206190639	1/1/2004	12/31/2004	03/21/68	ROYAL PALMS CONVALESCENT HOSPITAL	GLENDALE	91204	140	42,690	366	1.00000	42,690	51,240	25,184	25,184	42,690	83.31%	45,641	45,641	45,641	912	1.044	7,107,956
398	206190643	1/1/2004	12/31/2004	08/13/70	NORTHDRIDGE CARE CENTER	RESEDA	91335	97	33,919	366	1.00000	33,919	35,502	23,890	23,890	33,919	95.54%	31,623	31,623	33,919	913	1.060	5,000,274
399	206190644	1/1/2004	12/31/2004	11/13/68	THE CENTER AT PARKWEST	RESEDA	91335	99	32,234	366	1.00000	32,234	36,234	25,056	25,056	32,234	88.96%	32,275	32,275	32,275	913	1.060	5,103,372
400	206190645	1/1/2004	12/31/2004	01/19/71	SUNRISE CONVALESCENT HOSPITAL	PASADENA	91103	99	33,027	366	1.00000	33,027	36,234	29,129	29,129	30,175	91.15%	32,275	32,275	33,027	911	1.044	5,026,340
401	206190649	1/1/2004	12/31/2004	03/28/68	RINALDI CONVALESCENT HOSPITAL	GRANADA HILLS	91344	99	34,295	366	1.00000	34,295	36,234	23,745	23,745	34,295	94.65%	32,275	32,275	34,295	913	1.060	5,103,372
402	206190656	1/1/2004	12/31/2004	06/29/66	RIVIERA HEALTHCARE CENTER	PICO RIVERA	90660	154	48,884	366	1.00000	48,884	56,364	32,468	32,468	48,884	86.73%	50,205	50,205	50,205	906	1.038	7,773,816
403	206190662	4/1/2003	3/31/2004	11/06/69	THE ROWLAND	COVINA	91723	126	40,825	366	1.00000	40,825	46,116	27,246	27,246	40,825	88.53%	41,077	41,077	41,077	917	1.055	6,464,563
404	206190663	1/1/2004	12/31/2004	06/05/74	ROYAL CARE SKILLED NURSING CENTER	LONG BEACH	90806	90	30,270	366	1.00000	30,270	32,940	22,857	22,857	30,270	91.89%	29,341	29,341	30,270	908	1.038	4,543,139
405	206190665	1/1/2004	12/31/2004	12/05/66	ROYAL OAKS CONVALESCENT HOSPITAL	GLENDALE	91206	136	38,939	366	1.00000	38,939	49,776	32,946	32,946	38,939	78.23%	44,337	44,337	44,337	912	1.044	6,904,871
406	206190666	1/1/2004	12/31/2004	06/21/65	ROYALWOOD	TORRANCE	90505	110	38,153	366	1.00000	38,153	40,260	24,544	24,544	38,153	94.77%	35,861	35,861	38,153	905	1.030	5,509,930
407	206190667	1/1/2004	12/31/2004	03/07/55	BRIERWOOD TERRACE CONVALESCENT HOSPITAL	LOS ANGELES	90035	41	13,372	366	1.00000	13,372	15,006	12,529	12,529	13,372	89.11%	13,366	13,366	13,372	900	1.068	2,129,469
408	206190674	1/1/2004	12/31/2004	08/03/64	GLENDORA CARE & LIVING CENTER	GLENDORA	91740	98	30,797	366	1.00000	30,797	35,868	21,622	21,622	30,797	85.86%	31,949	31,949	31,949	917	1.055	5,027,994
409	206190677	1/1/2004	12/31/2004	08/06/64	SAN GABRIEL CONVALESCENT HOSPITAL	ROSEMEAD	91770	151	53,304	366	1.00000	53,304	55,266	47,250	47,250	53,304	96.45%	49,227	49,227	53,304	917	1.055	7,747,215
410	206190679	12/17/2003	12/31/2004	12/07/60	SAN MARINO MANOR	SAN GABRIEL	91775	59	21,424	381	1.04098	20,581	22,479	20,647	19,834	21,424	95.31%	20,023	19,234	20,581	917	1.055	3,027,057
411	206190682	1/1/2004	12/31/2004	01/01/46	SANTA ANITA CONVALESCENT HOSPITAL & RETIREMENT	TEMPLE CITY	91780	391	138,714	366	1.00000	138,714	143,106	105,667	105,667	138,714	96.93%	127,469	127,469	138,714	917	1.055	20,060,668
412	206190683	1/1/2004	12/31/2004	01/14/64	SANTA FE CONVALESCENT HOSPITAL	LONG BEACH	90810	90	31,076	366	1.00000	31,076	32,940	28,022	28,022	31,076	94.34%	29,341	29,341	31,076	908	1.038	4,543,139
413	206190688	1/1/2004	12/31/2004	03/01/62	SANTA MONICA CONVALESCENT CENTER I	SANTA MONICA	90405	41	12,991	366	1.00000	12,991	15,006	11,098	11,098	12,991	86.57%	13,366	13,366	13,366	904	1.030	2,053,701
414	206190689	1/1/2004	12/31/2004	01/22/65	SANTA MONICA CONVALESCENT CENTER (UNIT II)	SANTA MONICA	90405	44	12,657	366	1.00000	12,657	16,104	11,769	11,769	12,657	78.60%	14,344	14,344	14,344	904	1.030	2,203,972
415	206190690	1/1/2004	12/31/2004	02/02/65	BRENTWOOD NURSING & REHAB CENTER	SANTA MONICA	90404	59	20,829	366	1.00000	20,829	21,594	11,434	11,434	20,829	96.46%	19,234	19,234	20,829	904	1.030	2,955,326
416	206190692	1/1/2004	12/31/2004	10/31/55	THE SCRIPPS HOME	ALTADENA	91001	70	23,740	366	1.00000	23,740	25,620	16,375	16,375	23,740	92.66%	22,821	22,821	23,740	910	1.044	3,553,978
417	206190693	1/1/2004	12/31/2004	06/18/62	SEACREST CONVALESCENT HOSPITAL	SAN PEDRO	90732	80	24,387	366	1.00000	24,387	29,280	21,108	21,108	24,387	83.29%	26,081	26,081	26,081	907	1.038	4,038,346
418	206190697	1/1/2004	12/31/2004	04/04/69	SERRANO NORTH CONVALESCENT HOSPITAL	LOS ANGELES	90029	99	33,666	366	1.00000	33,666	36,234	31,204	31,204	33,666	92.91%	32,275	32,275	33,666	900	1.068	5,141,888
419	206190698	6/1/2003	5/31/2004	09/21/64	SHADOW HILLS CONVALESCENT HOSPITAL	SUNLAND	91040	67	23,417	366	1.00000	23,417	24,522	18,596	18,596	23,417	95.49%	21,843	21,843	23,417	910	1.044	3,401,665
420	206190699	1/1/2004	12/31/2004	05/11/67	SHARON	LOS ANGELES	90048	89	29,403	366	1.00000	29,403	32,574	13,987	13,987	29,403	90.27%	29,015	29,015	29,403	900	1.068	4,622,505
421	206190704	1/1/2004	12/31/2004	02/01/62	BROADWAY MANOR CONVALESCENT HOSPITAL	GLENDALE	91204	78	23,349	366	1.00000	23,349	28,548	15,401	15,401	23,349	81.79%	25,429	25,429	25,429	912	1.044	3,960,147
422	206190709	1/1/2004	12/31/2004	11/30/70	SHERMAN OAK HEALTH & REHABILITATION CENTER	SHERMAN OAKS	91403	117	38,811	366	1.00000	38,811	42,822	22,056	22,056	38,811	90.63%	38,143	38,143	38,811	914	1.060	6,031,258
423	206190711	1/1/2004	12/31/2004	03/06/58	COUNTRY VILLA WOODMAN HEALTHCARE CENTER	VAN NUYS CA	91405	99	33,547	366	1.00000	33,547	36,234	25,036	25,036	33,547	92.58%	32,275	32,275	33,547	914	1.060	5,103,372
424	206190713	1/1/2004	12/31/2004	06/21/65	BRIGHTON CONVALESCENT HOSPITAL	PASADENA	91103	99	34,129	366	1.00000	34,129	36,234	30,193	30,193	34,129	94.19%	32,275	32,275	34,129	911	1.044	5,026,340
425	206190714	1/1/2004	12/31/2004	11/21/84	SIERRA MADRE SKILLED NURSING FACILITY	SIERRA MADRE	91024	56	15,398	366	1.00000	15,398	20,496	1,716	1,716	15,398	75.13%	18,256	18,256	18,256	910	1.044	2,843,182
426	206190725	1/1/2004	12/31/2004	06/25/65	SOLHEIM LUTHERAN HOME FOR THE AGED	LOS ANGELES	90041	76	26,766	366	1.00000	26,766	27,816	8,567	8,567	26,766	96.23%	24,777	24,777	26,766	900	1.068	3,947,308
427	206190726	1/1/2004	12/31/2004	05/04/64	SORENSON CONVALESCENT HOSPITAL	WHITTIER	90606	59	19,183	366	1.00000	19,183	21,594	16,319	16,319	19,183	88.83%	19,234	19,234	19,234	906	1.038	2,978,280
428	206190732	1/1/2004	12/31/2004	04/05/63	SUNNYSIDE REHABILITATION AND NURSING CENTER	TORRANCE	90502	299	88,033	366	1.00000	88,033	109,434	68,491	68,491	88,033	80.44%	97,476	97,476	97,476	905	1.030	14,976,992
429	206190738	1/1/2004	12/31/2004	05/23/68	SOUTH PASADENA CONVALESCENT HOSPITAL	SOUTH PASADENA	91030	156	43,181	366	1.00000	43,181	57,096	29,267	29,267	43,181	75.63%	50,857	50,857	50,857	910	1.044	3,960,147
430	206190741	1/1/2004	12/31/2004	06/22/67	SOUTHLAND & SOUTHLAND LIVING	NORWALK	90650	120	41,766	366	1.00000	41,766	43,920	10,663	10,663	41,766	95.10%	39,121	39,121	41,766	906	1.038	6,057,519
431	206190744	1/1/2004	12/31/2004	02/22/71	WINDSOR GARDENS CONVALESCENT CENTER OF HAWTH	HAWTHORNE	90250	99	34,986	366	1.00000	34,986	36,234	26,400	26,400	34,986	96.56%	32,275	32,275	34,986	902	1.068	5,141,888
432	206190745	1/1/2004	12/31/2004	12/18/69	CASITAS CARE CENTER	GRANADA HILLS	91403	99	33,377	366	1.00000	33,377	36,234	25,478	25,478	33,377	92.12%	32,275	32,275	33,377	914	1.060	5,103,372
433	206190751	1/1/2004	12/31/2004	01/21/55	COURTYARD CARE CENTER-SIGNAL HILL	SIGNAL HILL	90806	59	20,936	366	1.00000	20,936	21,594	11,483	11,483	20,936	96.95%	19,234	19,234	20,936	908	1.038	2,978,280
434	206190752	1/1/2004	12/31/2004	03/04/59	PROVIDENCE ST. ELIZABETH CARE CENTER	NORTH HOLLYWO	91601	52	15,795	366	1.00000	15,795	19,032	8,008	8,008	15,795	82.99%	16,952	16,952	16,952	916	1.060	2,680,559
435	206190753	1/1/2004	12/31/2004	07/01/66	ST ERNE HEALTHCARE CENTER	INGLEWOOD	90301	276	86,461	366	1.00000	86,461	101,016	83,056	83,056	86,461	85.59%	89,978	89,978	89,978	903	1.030	13,824,915
436	206190755	10/1/2003	9/30/2004	01/01/46	ST. JOHN OF GOD RETIREMENT AND CARE CENTER	LOS ANGELES	90018	131	45,037	366	1.00000	45,037	47,946	19,710	19,710	45,037	93.93%	42,707	42,707	45,037	900	1.068	6,803,913
437	206190761	1/1/2004	12/31/2004	03/06/64	PICO RIVERA HEALTHCARE CENTER	PICO RIVERA	90660	99	33,715	366	1.00000	33,715	36,234	29,129	29,129	33,715	93.05%	32,275	32,275	33,715	906	1.038	4,997,453
438	206190764	1/1/2004	12/31/2004	08/06/70	GREENFIELD CARE CENTER-SOUTHGATE	SOUTHGATE	90280																

Fair Rental Value System (FRVS) Model - 2006/07 Rate Year

		Land % (AA3)	Equip/bed (AB3)	Fully Depreciated Minimum Value (AD3)	Adjust Age by Years (AG2):			Dep Amt/Year (AO1)	0.01800	Rental Factor Calculation											
		10%	4,000	38.800%	5.00				34	T-bond rate for CY <span style="border: 1px solid black;">4.64%</span>											
										Floor	7.00%										
										Ceiling	9.00%										
										Rental Factor (ARS)	7.00%										
Capital Supplemental Information													FRVS								
Count	OSHPD ID	Estimated Land Value	Estimated Equipment Value	Estimated Building + Equip Value	Estimated Building/Equip Minimum Value (fully depreciated)	Age Based on 2/1/2007 Midpoint	Received Five Year Age Reduction in 2005/06 Model?	Calculated Effective Age	Effective Age After Bed Additions	Effective Age After Improvements	Effective Age After Replacements	New Age (Incorporating Improvements)	Fully Depreciated per FRVS?	Actual Percent Depreciated	Actual Percent Undepreciated	Estimated Current Building/Equip Value	Greater of Minimum Value or Current Value	Greater of Minimum Value or Current Value Plus Land	Calculate Rate of Return on Estimated Value	FRVS Final Per Diem	
		A	X = W * AA3 (AA3=10%)	Y = H * AB3 (AB3 = \$4,000)	Z = W + Y	AA = Z * AD3 (AD3=38.8%)	AB = (M3 - D)/M2	AC	AD = If AC="yes" then AB-AG2, otherwise AB	AE	AF	AG	AH = If AE, AF or AG are populated, uses these amounts, otherwise AD	AI = If AH > 34.00, "yes", "no"	AJ = AH*AO1 (AO1=1.8%)	AK = 1 - AJ	AL = AK * Z	AM = AL if AL > AA AM = AA if AL < AA	AN = AM + X	AO = AN*ARS (ARS = rental factor)	AP = AO/T
396	206190637	514,189	396,000	5,537,888	2,148,701	35.80	yes	30.80				30.80	no	0.55441	0.44559	2,467,628	2,467,628	2,981,817	208,727	6.16	
397	206190639	710,796	560,000	7,667,956	2,975,167	38.79	yes	33.79				33.79	no	0.60816	0.39184	3,004,582	3,004,582	3,715,377	260,076	5.70	
398	206190643	500,027	388,000	5,388,274	2,090,650	36.40	yes	31.40				31.40	no	0.56513	0.43487	2,343,192	2,343,192	2,843,220	199,025	5.87	
399	206190644	510,337	396,000	5,499,372	2,133,756	38.14	yes	33.14				33.14	no	0.59651	0.40349	2,218,952	2,218,952	2,729,289	191,050	5.92	
400	206190645	502,634	396,000	5,422,340	2,103,868	35.96	yes	30.96				30.96	no	0.55731	0.44269	2,400,408	2,400,408	2,903,042	203,213	6.15	
401	206190649	510,337	396,000	5,499,372	2,133,756	38.77	yes	33.77				33.77	no	0.60782	0.39218	2,156,746	2,156,746	2,667,083	186,696	5.44	
402	206190656	777,382	616,000	8,389,816	3,255,249	40.51	yes	35.51				35.51	yes	0.63920	0.36080	3,027,073	3,255,249	4,032,630	282,284	5.62	
403	206190662	646,456	504,000	6,968,563	2,703,802	37.16	yes	32.16				32.16	no	0.57890	0.42110	2,934,451	2,934,451	3,580,907	250,663	6.10	
404	206190663	454,314	360,000	4,903,139	1,902,418	32.59	yes	27.59				27.59	no	0.49667	0.50333	2,467,887	2,467,887	2,922,201	204,554	6.76	
405	206190665	690,487	544,000	7,448,871	2,890,162	40.08	yes	35.08				35.08	yes	0.63138	0.36862	2,745,825	2,890,162	3,580,649	250,645	5.65	
406	206190666	550,993	440,000	5,949,930	2,308,573	41.53	yes	36.53				36.53	yes	0.65754	0.34246	2,037,607	2,308,573	2,859,566	200,170	5.25	
407	206190667	212,947	164,000	2,293,469	889,866	51.80	yes	46.80				46.80	yes	0.84241	0.15759	361,428	889,866	1,102,813	77,197	5.77	
408	206190674	502,799	392,000	5,419,994	2,102,957	42.41	yes	37.41				37.41	yes	0.67338	0.32662	1,770,294	2,102,957	2,605,757	182,403	5.71	
409	206190677	774,721	604,000	8,351,215	3,240,271	42.40	yes	37.40				37.40	yes	0.67323	0.32677	2,728,930	3,240,271	4,014,993	281,049	5.27	
410	206190679	302,706	236,000	3,263,057	1,266,066	46.06	yes	41.06				41.06	yes	0.73903	0.26097	851,551	1,266,066	1,568,772	109,814	5.34	
411	206190682	2,006,067	1,564,000	21,624,668	8,390,371	60.96	yes	55.96				55.96	yes	1.00726	(0.00726)	(157,045)	8,390,371	10,396,438	727,751	5.25	
412	206190683	454,314	360,000	4,903,139	1,902,418	42.96	yes	37.96				37.96	yes	0.68331	0.31669	1,552,768	1,902,418	2,356,732	164,971	5.31	
413	206190688	205,370	164,000	2,217,701	860,468	44.83	yes	39.83				39.83	yes	0.71695	0.28305	627,719	860,468	1,065,838	74,609	5.58	
414	206190689	220,397	176,000	2,379,972	923,429	41.94	yes	36.94				36.94	yes	0.66492	0.33508	797,486	923,429	1,143,826	80,068	5.58	
415	206190690	295,533	236,000	3,191,326	1,238,235	41.91	yes	36.91				36.91	yes	0.66438	0.33562	1,071,082	1,238,235	1,533,767	107,364	5.15	
416	206190692	355,398	280,000	3,833,978	1,487,583	51.15	yes	46.15				46.15	yes	0.83070	0.16930	649,074	1,487,583	1,842,981	129,009	5.43	
417	206190693	403,835	320,000	4,358,346	1,691,038	44.53	yes	39.53				39.53	yes	0.71159	0.28841	1,256,990	1,691,038	2,094,873	146,641	5.62	
418	206190697	514,189	396,000	5,537,888	2,148,701	37.75	yes	32.75				32.75	no	0.58952	0.41048	2,273,167	2,273,167	2,787,356	195,115	5.80	
419	206190698	340,166	268,000	3,669,665	1,423,830	42.28	yes	37.28				37.28	yes	0.67097	0.32903	1,207,440	1,423,830	1,763,996	123,480	5.27	
420	206190699	462,251	356,000	4,978,505	1,931,660	39.65	yes	34.65				34.65	yes	0.62366	0.37634	1,873,632	1,931,660	2,393,911	167,574	5.70	
421	206190704	396,015	312,000	4,272,147	1,657,593	44.91	yes	39.91				39.91	yes	0.71833	0.28167	1,203,345	1,657,593	2,053,608	143,753	5.65	
422	206190709	603,126	468,000	6,499,258	2,521,712	36.10	yes	31.10				31.10	no	0.55977	0.44023	2,861,165	2,861,165	3,464,291	242,500	6.25	
423	206190711	510,337	396,000	5,499,372	2,133,756	48.81	yes	43.81				43.81	yes	0.78856	0.21144	1,162,802	2,133,756	2,644,094	185,087	5.52	
424	206190713	502,634	396,000	5,422,340	2,103,868	41.53	yes	36.53				36.53	yes	0.65754	0.34246	1,856,929	2,103,868	2,606,502	182,455	5.35	
425	206190714	284,318	224,000	3,067,182	1,190,067	22.15	no	22.15				22.15	no	0.39870	0.60130	1,844,282	1,844,282	2,128,600	149,002	8.16	
426	206190725	394,731	304,000	4,251,308	1,649,508	41.52	yes	36.52				36.52	yes	0.65734	0.34266	1,456,735	1,649,508	2,044,238	143,097	5.35	
427	206190726	297,828	236,000	3,214,280	1,247,141	42.66	yes	37.66				37.66	yes	0.67785	0.32215	1,035,472	1,247,141	1,544,969	108,148	5.62	
428	206190732	1,497,699	1,196,000	16,172,992	6,275,121	43.74	yes	38.74				38.74	yes	0.69728	0.30272	4,895,909	6,275,121	7,772,820	544,097	5.58	
429	206190738	792,029	624,000	8,544,293	3,315,186	38.61	yes	33.61				33.61	no	0.60507	0.39493	3,374,436	3,374,436	4,166,465	291,653	5.73	
430	206190741	605,752	480,000	6,537,519	2,536,557	39.53	yes	34.53				34.53	yes	0.62159	0.37841	2,473,861	2,536,557	3,142,309	219,962	5.27	
431	206190744	514,189	396,000	5,537,888	2,148,701	35.87	yes	30.87				30.87	no	0.55564	0.44436	2,460,820	2,460,820	2,975,008	208,251	5.95	
432	206190745	510,337	396,000	5,499,372	2,133,756	37.05	yes	32.05				32.05	no	0.57684	0.42316	2,327,136	2,327,136	2,837,473	198,623	5.95	
433	206190751	297,828	236,000	3,214,280	1,247,141	51.92	yes	46.92				46.92	yes	0.84462	0.15538	499,425	1,247,141	1,544,969	108,148	5.17	
434	206190752	268,056	208,000	2,888,559	1,120,761	47.82	yes	42.82				42.82	yes	0.77070	0.22930	662,332	1,120,761	1,388,817	97,217	5.73	
435	206190753	1,382,492	1,104,000	14,928,915	5,792,419	40.51	yes	35.51				35.51	yes	0.63910	0.36090	5,387,870	5,792,419	7,174,911	502,244	5.58	
436	206190755	680,391	524,000	7,327,913	2,843,230	60.96	yes	55.96				55.96	yes	1.00726	(0.00726)	(53,217)	2,843,230	3,523,621	246,653	5.48	
437	206190761	499,745	396,000	5,393,453	2,092,660	42.82	yes	37.82				37.82	yes	0.68075	0.31925	1,721,838	2,092,660	2,592,405	181,468	5.38	
438	206190764	514,189	396,000	5,537,888	2,148,701	36.42	yes	31.42				31.42	no	0.56548	0.43452	2,406,349	2,406,349	2,920,537	204,438	6.33	
439	206190767	933,041	724,000	10,054,408	3,901,110	48.19	yes	43.19				43.19	yes	0.77749	0.22251	2,237,188	3,901,110	4,834,151	338,391	5.73	





Fair Rental Value System (FRVS) Model - 2006/07 Rate Year

		Land % (AA3) Equip/bed (AB3)		Fully Depreciated Minimum Value (AD3)		Adjust Age by Years (AG2):			Dep Amt/Year (AO1) Max Bldg Age (AO2)		Rental Factor Calculation									
		10%	4,000	38.800%		5.00			0.01800 34		T-bond rate for CY <input type="text" value="4.64%"/> Floor 7.00% Ceiling 9.00% Rental Factor (ARS) 7.00%									
		Capital Supplemental Information																		
Count	OSHPD ID	Estimated Land Value	Estimated Equipment Value	Estimated Building + Equip Value	Estimated Building/Equip Minimum Value (fully depreciated)	Age Based on 2/1/2007 Midpoint	Received Five Year Age Reduction in 2005/06 Model?	Calculated Effective Age	Effective Age After Bed Additions	Effective Age After Improvements	Effective Age After Replacements	New Age (Incorporating Improvements)	Fully Depreciated per FRVS?	Actual Percent Depreciated	Actual Percent Undepreciated	Estimated Current Building/Equip Value	Greater of Minimum Value or Current Value	Greater of Minimum Value or Current Value Plus Land	Calculate Rate of Return on Estimated Value	FRVS Final Per Diem
A	X = W * AA3 (AA3=10%)	Y = H * AB3 (AB3 = \$4,000)	Z = W + Y	AA = Z * AD3 (AD3=38.8%)	AB = (M3 - D)/M2	AC	AD = If AC="yes" then AB-AG2, otherwise AB	AE	AF	AG	AH = If AE, AF or AG are populated, uses these amounts, otherwise AD	AI = If AH > 34.00, "yes", "no"	AJ = AH*AO1 (AO1=1.8%)	AK = 1 - AJ	AL = AK * Z	AM = AL if AL > AA AM = AA if AL < AA	AN = AM + X	AO = AN*ARS (ARS = rental factor)	AP = AO/T	
440	206190770	505,182	392,000	5,443,823	2,112,203	37.12	yes	32.12				32.12	no	0.57821	0.42179	2,296,133	2,296,133	2,801,315	196,092	5.71
441	206190774	514,189	396,000	5,537,888	2,148,701	42.23	yes	37.23				37.23	yes	0.67008	0.32992	1,827,049	2,148,701	2,662,889	186,402	5.50
442	206190779	462,251	356,000	4,978,505	1,931,660	43.30	yes	38.30				38.30	yes	0.68936	0.31064	1,546,520	1,931,660	2,393,911	167,574	5.50
443	206190781	927,886	720,000	9,998,858	3,879,557	37.22	yes	32.22				32.22	no	0.57993	0.42007	4,200,176	4,200,176	5,128,062	358,964	6.12
444	206190783	302,706	236,000	3,263,057	1,266,066	49.54	yes	44.54				44.54	yes	0.80174	0.19826	646,941	1,266,066	1,568,772	109,814	5.28
445	206190790	523,322	408,000	5,641,218	2,188,792	42.94	yes	37.94				37.94	yes	0.68287	0.31713	1,789,006	2,188,792	2,712,114	189,848	5.40
446	206190792	497,669	388,000	5,364,687	2,081,499	44.87	yes	39.87				39.87	yes	0.71769	0.28231	1,514,513	2,081,499	2,579,167	180,542	5.33
447	206190795	1,494,188	1,184,000	16,125,880	6,256,841	49.73	yes	44.73				44.73	yes	0.80523	0.19477	3,140,846	6,256,841	7,751,029	542,572	5.09
448	206190798	508,995	392,000	5,481,950	2,126,997	36.53	yes	31.53				31.53	no	0.56749	0.43251	2,370,988	2,370,988	2,879,983	201,599	5.78
449	206190799	806,453	644,000	8,708,534	3,378,911	35.16	yes	30.16				30.16	no	0.54290	0.45710	3,980,657	3,980,657	4,787,110	335,098	6.26
450	206190809	220,616	172,000	2,378,160	922,726	60.96	yes	55.96				55.96	yes	1.00726	(0.00726)	(17,271)	922,726	1,143,342	80,034	5.36
451	206190811	510,337	396,000	5,499,372	2,133,756	40.96	yes	35.96				35.96	yes	0.64736	0.35264	1,939,295	2,133,756	2,644,094	185,087	5.69
452	206190821	467,094	368,000	5,038,942	1,955,110	38.52	yes	33.52				33.52	no	0.60344	0.39656	1,998,230	1,998,230	2,465,324	172,573	5.75
453	206190823	514,189	396,000	5,537,888	2,148,701	42.70	yes	37.70				37.70	yes	0.67869	0.32131	1,779,387	2,148,701	2,662,889	186,402	5.73
454	206190824	510,337	396,000	5,499,372	2,133,756	38.57	yes	33.57				33.57	no	0.60418	0.39582	2,176,760	2,176,760	2,687,097	188,097	5.74
455	206190828	479,554	380,000	5,175,536	2,008,108	37.93	yes	32.93				32.93	no	0.59277	0.40723	2,107,631	2,107,631	2,587,184	181,103	5.75
456	206190831	371,154	288,000	3,999,543	1,551,823	43.65	yes	38.65				38.65	yes	0.69570	0.30430	1,217,041	1,551,823	1,922,977	134,608	5.39
457	206190832	644,034	496,000	6,936,345	2,691,302	41.06	yes	36.06				36.06	yes	0.64908	0.35092	2,434,088	2,691,302	3,335,336	233,474	5.58
458	206190846	306,436	236,000	3,300,358	1,280,539	43.20	yes	38.20				38.20	yes	0.68769	0.31231	1,030,740	1,280,539	1,586,974	111,088	5.54
459	206190858	579,758	452,000	6,249,584	2,424,839	49.31	yes	44.31				44.31	yes	0.79761	0.20239	1,264,875	2,424,839	3,004,597	210,322	5.71
460	206190861	480,867	384,000	5,192,666	2,014,755	38.39	yes	33.39				33.39	no	0.60103	0.39897	2,071,704	2,071,704	2,552,570	178,680	5.27
461	206190868	592,096	456,000	6,376,962	2,474,261	36.25	yes	31.25				31.25	no	0.56248	0.43752	2,790,078	2,790,078	3,382,174	236,752	6.24
462	206190871	451,863	348,000	4,866,629	1,888,252	55.32	yes	50.32				50.32	yes	0.90575	0.09425	458,660	1,888,252	2,340,115	163,808	5.78
463	206190874	514,189	396,000	5,537,888	2,148,701	41.51	yes	36.51				36.51	yes	0.65720	0.34280	1,898,406	2,148,701	2,662,889	186,402	5.76
464	206190875	483,026	372,000	5,202,259	2,018,476	40.49	yes	35.49				35.49	yes	0.63875	0.36125	1,879,295	2,018,476	2,501,502	175,105	5.66
465	206190879	477,146	372,000	5,143,463	1,995,664	36.79	yes	31.79				31.79	no	0.57216	0.42784	2,200,559	2,200,559	2,677,705	187,439	6.18
466	206190885	508,995	392,000	5,481,950	2,126,997	36.61	yes	31.61				31.61	no	0.56902	0.43098	2,362,631	2,362,631	2,871,626	201,014	5.91
467	206190888	142,159	112,000	1,533,591	595,033	51.46	yes	46.46				46.46	yes	0.83621	0.16379	251,182	595,033	737,192	51,603	5.39
468	206190892	706,711	560,000	7,627,105	2,959,317	37.17	yes	32.17				32.17	no	0.57915	0.42085	3,209,886	3,209,886	3,916,597	274,162	5.88
469	206190894	405,318	316,000	4,369,178	1,695,241	37.60	yes	32.60				32.60	no	0.58682	0.41318	1,805,259	2,210,576	2,210,576	154,740	6.01
470	206190896	555,739	428,000	5,985,394	2,322,333	39.92	yes	34.92				34.92	yes	0.62852	0.37148	2,223,427	2,322,333	2,878,072	201,465	5.78
471	206190910	726,844	564,000	7,832,439	3,038,986	31.91	yes	26.91				26.91	no	0.48433	0.51567	4,038,971	4,038,971	4,765,814	333,607	6.97
472	206190947	171,630	136,000	1,852,297	718,691	27.43	no	27.43				27.43	no	0.49377	0.50623	937,687	937,687	1,109,317	77,652	7.01
473	206190957	171,396	132,000	1,845,963	716,234	31.29	yes	26.29				26.29	no	0.47316	0.52684	972,520	972,520	1,143,916	80,074	7.12
474	206190972	514,189	396,000	5,537,888	2,148,701	36.88	yes	31.88				31.88	no	0.57384	0.42616	2,360,048	2,360,048	2,874,237	201,197	5.78
475	206191036	649,520	504,000	6,999,201	2,715,690	28.43	no	28.43				28.43	no	0.51172	0.48828	3,417,561	3,417,561	4,067,081	284,696	6.64
476	206191274	298,985	232,000	3,221,854	1,250,079	22.55	no	22.55				22.55	no	0.40593	0.59407	1,913,993	1,913,993	2,212,978	154,908	7.39
477	206194092	302,706	236,000	3,263,057	1,266,066	17.70	no	17.70				17.70	no	0.31859	0.68141	2,223,479	2,223,479	2,526,185	176,833	8.48
478	206194113	298,985	232,000	3,221,854	1,250,079	18.01	no	18.01				18.01	no	0.32425	0.67575	2,177,181	2,177,181	2,476,167	173,332	8.31
479	206194139	615,673	480,000	6,636,727	2,575,050	16.82	no	16.82				16.82	no	0.30270	0.69730	4,627,757	4,627,757	5,243,430	367,400	8.78
480	206194202	984,216	796,000	10,638,155	4,127,604	16.05	no	16.05				16.05	no	0.28898	0.71102	7,563,903	7,563,903	8,548,118	598,368	8.94
481	206194284	243,701	192,000	2,629,013	1,020,057	14.79	no	14.79				14.79	no	0.26626	0.73374	1,929,006	1,929,006	2,172,708	152,090	8.90
482	206194558	1,015,520	788,000	10,943,195	4,245,960	13.18	no	13.18				13.18	no	0.23730	0.76270	8,346,429	8,346,429	9,361,948	655,336	9.18
483	206196069	685,605	532,000	7,388,045	2,866,562	7.73	no	7.73				7.73	no	0.13908	0.86092	6,360,501	6,360,501	7,046,106	493,227	11.38



Fair Rental Value System (FRVS) Model - 2006/07 Rate Year

										Fully Depreciated Minimum Value (AD3)		Adjust Age by Years (AG2):			Dep Amt/Year (AO1)		0.01800		Rental Factor Calculation								
										Land % (AA3)	Equip/bed (AB3)	Minimum Value (AD3)			Adjust Age by Years (AG2):			Max Bldg Age (AO2)	34	T-bond rate for CY	4.64%	Floor	7.00%	Ceiling	9.00%	Rental Factor (AR5)	7.00%
										10%	4,000	38.800%															
										Capital Supplemental Information																	
Count	OSHPD ID	Estimated Land Value	Estimated Equipment Value	Estimated Building + Equip Value	Estimated Building/Equip Minimum Value (fully depreciated)	Age Based on 2/1/2007 Midpoint	Received Five Year Age Reduction in 2005/06 Model?	Calculated Effective Age	Effective Age After Bed Additions	Effective Age After Improvements	Effective Age After Replacements	New Age (Incorporating Improvements)	Fully Depreciated per FRVS?	Actual Percent Depreciated	Actual Percent Undepreciated	Estimated Current Building/Equip Value	Greater of Minimum Value or Current Value	Greater of Minimum Value or Current Value Plus Land	Calculate Rate of Return on Estimated Value	FRVS Final Per Diem							
		A	X = W * AA3 (AA3=10%)	Y = H * AB3 (AB3 = \$4,000)	Z = W + Y	AA = Z * AD3 (AD3=38.8%)	AB = (M3 - D)/M2	AC	AD = If AC="yes" then AB-AG2, otherwise AB	AE	AF	AG	AH = If AE, AF or AG are populated, uses these amounts, otherwise AD	AI = If AH > 34.00, "yes", "no"	AJ = AH*AO1 (AO1=1.8%)	AK = 1 - AJ	AL = AK * Z	AM = AL if AL > AA, AM = AA if AL < AA	AN = AM + X	AO = AN*AR5 (AR5 = rental factor)	AP = AO/T						
484	206196220	302,706	236,000	3,263,057	1,266,066	5.54	no	5.54				5.54	no	0.09964	0.90036	2,937,928	2,937,928	3,240,634	226,844	10.94							
485	206196551	675,256	532,000	7,284,558	2,826,408	27.37	no	27.37				27.37	no	0.49274	0.50726	3,695,182	3,695,182	4,370,437	305,931	7.06							
486	206200691	338,547	260,000	3,645,470	1,414,442	42.23	yes	37.23				37.23	yes	0.67023	0.32977	1,202,169	1,414,442	1,752,989	122,709	5.61							
487	206200749	916,681	704,000	9,870,812	3,829,875	41.72	yes	36.72				36.72	yes	0.66089	0.33911	3,347,338	3,829,875	4,746,556	332,259	5.33							
488	206200831	333,339	256,000	3,589,386	1,392,682	42.12	yes	37.12				37.12	yes	0.66821	0.33179	1,190,911	1,392,682	1,726,020	120,821	5.69							
489	206201802	333,339	256,000	3,589,386	1,392,682	27.43	no	27.43				27.43	no	0.49382	0.50618	1,816,877	1,816,877	2,150,215	150,515	7.21							
490	206210891	112,630	80,000	1,206,302	468,045	44.44	yes	39.44				39.44	yes	0.70987	0.29013	349,986	468,045	580,675	40,647	6.23							
491	206210916	326,627	232,000	3,498,275	1,357,331	30.94	yes	25.94				25.94	no	0.46687	0.53313	1,865,039	1,865,039	2,191,667	153,417	8.11							
492	206210946	320,996	228,000	3,437,960	1,333,928	44.51	yes	39.51				39.51	yes	0.71120	0.28880	992,894	1,333,928	1,654,924	115,845	5.83							
493	206210969	1,002,408	712,000	10,736,085	4,165,601	36.38	yes	31.38				31.38	no	0.56479	0.43521	4,672,485	4,672,485	5,674,893	397,243	6.85							
494	206210999	568,782	404,000	6,091,823	2,363,628	39.17	yes	34.17				34.17	yes	0.61510	0.38490	2,344,753	2,363,628	2,932,410	205,269	6.23							
495	206211048	946,093	672,000	10,132,934	3,931,578	53.57	yes	48.57				48.57	yes	0.87433	0.12567	1,273,427	3,931,578	4,877,672	341,437	6.23							
496	206212036	557,519	396,000	5,971,193	2,316,823	41.00	yes	36.00				36.00	yes	0.64800	0.35200	2,101,860	2,316,823	2,874,342	201,204	6.23							
497	206212623	292,838	208,000	3,136,384	1,216,917	47.98	yes	42.98				42.98	yes	0.77356	0.22644	710,211	1,216,917	1,509,756	105,683	5.80							
498	206230960	430,674	316,000	4,622,742	1,793,624	39.23	yes	34.23				34.23	yes	0.61623	0.38377	1,774,072	1,793,624	2,224,298	155,701	6.05							
499	206231007	430,674	316,000	4,622,742	1,793,624	31.66	yes	26.66				26.66	no	0.47985	0.52015	2,404,508	2,404,508	2,835,182	198,463	7.24							
500	206231024	381,610	280,000	4,096,101	1,589,287	36.63	yes	31.63				31.63	no	0.56941	0.43059	1,763,741	1,763,741	2,145,351	150,175	6.58							
501	206231091	310,740	228,000	3,335,396	1,294,134	42.57	yes	37.57				37.57	yes	0.67628	0.32372	1,079,739	1,294,134	1,604,873	112,341	6.05							
502	206240893	172,199	132,000	1,853,987	719,347	48.60	yes	43.60				43.60	yes	0.78487	0.21513	398,850	719,347	891,546	62,408	5.19							
503	206240909	631,395	484,000	6,797,952	2,637,605	38.23	yes	33.23				33.23	no	0.59813	0.40187	2,731,885	2,731,885	3,363,280	235,430	5.90							
504	206241353	370,488	284,000	3,988,881	1,547,686	38.35	yes	33.35				33.35	no	0.60034	0.39966	1,594,179	1,594,179	1,964,667	137,527	5.57							
505	206241879	307,297	236,000	3,308,965	1,283,879	41.20	yes	36.20				36.20	yes	0.65164	0.34836	1,152,713	1,283,879	1,591,175	111,382	5.79							
506	206242204	354,834	272,000	3,820,337	1,482,291	40.28	yes	35.28				35.28	yes	0.63502	0.36498	1,394,360	1,482,291	1,837,124	128,599	5.38							
507	206242280	474,851	364,000	5,112,509	1,983,654	20.18	no	20.18				20.18	no	0.36330	0.63670	3,255,160	3,255,160	3,730,011	261,101	8.16							
508	206244031	182,295	140,000	1,962,946	761,623	7.60	no	7.60				7.60	no	0.13677	0.86323	1,694,473	1,694,473	1,876,767	131,374	10.59							
509	206270722	527,669	396,000	5,672,694	2,201,005	37.70	yes	32.70				32.70	no	0.58869	0.41131	2,333,244	2,333,244	2,860,914	200,264	6.14							
510	206270756	410,410	308,000	4,412,095	1,711,893	38.50	yes	33.50				33.50	no	0.60305	0.39695	1,751,385	1,751,385	2,161,794	151,326	6.03							
511	206270757	548,989	412,000	5,901,894	2,289,935	41.54	yes	36.54				36.54	yes	0.65774	0.34226	2,019,996	2,289,935	2,838,924	198,725	5.63							
512	206270807	271,830	204,000	2,922,297	1,133,851	60.96	yes	55.96				55.96	yes	1.00726	(0.00726)	(21,223)	1,133,851	1,405,681	98,398	5.88							
513	206270842	271,830	204,000	2,922,297	1,133,851	43.86	yes	38.86				38.86	yes	0.69954	0.30046	878,030	1,133,851	1,405,681	98,398	5.92							
514	206270871	527,669	396,000	5,672,694	2,201,005	44.45	yes	39.45				39.45	yes	0.71007	0.28993	1,644,709	2,201,005	2,728,675	191,007	5.85							
515	206270897	426,400	320,000	4,583,995	1,778,590	39.02	yes	34.02				34.02	yes	0.61230	0.38770	1,777,238	1,778,590	2,204,990	154,349	5.92							
516	206270898	527,669	396,000	5,672,694	2,201,005	40.99	no	40.99				40.99	yes	0.73790	0.26210	1,486,804	2,201,005	2,728,675	191,007	5.92							
517	206271712	794,169	596,000	8,537,691	3,312,624	28.75	no	28.75				28.75	no	0.51748	0.48252	4,119,646	4,119,646	4,913,815	343,967	6.76							
518	206274018	314,470	236,000	3,380,697	1,311,710	14.05	no	14.05				14.05	no	0.25284	0.74716	2,525,935	2,525,935	2,840,404	198,828	9.99							
519	206280909	395,314	288,000	4,241,144	1,645,564	40.38	yes	35.38				35.38	yes	0.63689	0.36311	1,540,022	1,645,564	2,040,878	142,861	6.09							
520	206280984	658,857	480,000	7,068,573	2,742,606	37.01	yes	32.01				32.01	no	0.57625	0.42375	2,995,337	2,995,337	3,654,194	255,794	6.40							
521	206281040	269,033	196,000	2,886,334	1,119,898	42.61	yes	37.61				37.61	yes	0.67707	0.32293	932,097	1,119,898	1,388,931	97,225	6.09							
522	206282278	713,762	520,000	7,657,621	2,971,157	22.98	no	22.98				22.98	no	0.41361	0.58639	4,490,379	4,490,379	5,204,141	364,290	8.34							
523	206284010	378,843	276,000	4,064,429	1,576,999	11.65	no	11.65				11.65	no	0.20966	0.79034	3,212,299	3,212,299	3,591,141	251,380	10.27							
524	206290892	779,482	592,000	8,386,825	3,254,088	33.55	yes	28.55				28.55	no	0.51389	0.48611	4,076,959	4,076,959	4,856,442	339,951	7.05							
525	206292214	310,740	236,000	3,343,396	1,297,238	44.15	yes	39.15				39.15	yes	0.70470	0.29530	987,288	1,297,238	1,607,977	112,558	5.85							
526	206294002	521,411	396,000	5,610,106	2,176,721	19.43	no	19.43				19.43	no	0.34982	0.65018	3,647,580	3,647,580	4,168,991	291,829	8.58							
527	206300210	296,967	236,000	3,205,672	1,243,801	21.71	no	21.71				21.71	no	0.39079	0.60921	1,952,938	1,952,938	2,249,905	157,493	8.19							



Fair Rental Value System (FRVS) Model - 2006/07 Rate Year

Count	OSHPD ID	Land % (AA3) 10%	Equip/bed (AB3) 4,000	Fully Depreciated Minimum Value (AD3)		Adjust Age by Years (AG2): 5.00		Capital Supplemental Information				Dep Amt/Year (AO1) 0.01800		Max Bldg Age (AO2) 34		Rental Factor Calculation			FRVS Final Per Diem
				Estimated Land Value	Estimated Equipment Value	Estimated Building + Equip Value	Estimated Building/Equip Minimum Value (fully depreciated)	Age Based on 2/1/2007 Midpoint	Received Five Year Age Reduction in 2005/06 Model?	Calculated Effective Age	Effective Age After Bed Additions	Effective Age After Improvements	Effective Age After Replacements	New Age (Incorporating Improvements)	Fully Depreciated per FRVS?	Actual Percent Depreciated	Actual Percent Undepreciated	Estimated Current Building/Equip Value	
A	X = W * AA3 (AA3=10%)	Y = H * AB3 (AB3 = \$4,000)	Z = W + Y	AA = Z * AD3 (AD3=38.8%)	AB = (M3 - D)/M2	AC	AD = If AC="yes" then AB-AG2, otherwise AB)	AE	AF	AG	AH = If AE, AF or AG are populated, uses these amounts, otherwise AD	AI = If AH > 34.00, "yes", "no"	AJ = AH*AO1 (AO1=1.8%)	AK = 1 - AJ	AL = AK * Z	AM = AL if AL > AA AM = AA if AL < AA	AN = AM + X	AO = AN*AR5 (AR5 = rental factor)	AP = AO/T
528	206300212	473,134	376,000	5,107,342	1,981,649	21.44	no	21.44			21.44	no	0.38587	0.61413	3,136,578	3,136,578	3,609,712	252,680	7.63
529	206301089	979,299	776,000	10,568,989	4,100,768	36.91	yes	31.91			31.91	no	0.57438	0.42562	4,498,404	4,498,404	5,477,703	383,439	6.06
530	206301094	1,289,946	1,000,000	13,899,461	5,392,991	38.25	yes	33.25			33.25	no	0.59848	0.40152	5,580,975	5,580,975	6,870,922	480,965	5.90
531	206301107	1,510,003	1,200,000	16,300,029	6,324,411	34.08	yes	29.08			29.08	no	0.52343	0.47657	7,768,166	7,768,166	9,278,169	649,472	6.64
532	206301113	999,491	792,000	10,786,906	4,185,320	38.00	yes	33.00			33.00	no	0.59400	0.40600	4,379,484	4,379,484	5,378,975	376,528	5.81
533	206301115	1,046,935	832,000	11,301,353	4,384,925	37.28	yes	32.28			32.28	no	0.58097	0.41903	4,735,638	4,735,638	5,782,573	404,780	5.97
534	206301118	468,101	372,000	5,053,009	1,960,567	40.06	yes	35.06			35.06	yes	0.63108	0.36892	1,864,146	1,960,567	2,428,668	170,007	5.61
535	206301119	397,634	316,000	4,292,341	1,665,428	40.51	yes	35.51			35.51	yes	0.63925	0.36075	1,548,480	1,665,428	2,063,062	144,414	5.44
536	206301120	428,262	332,000	4,614,621	1,790,473	41.51	yes	36.51			36.51	yes	0.65710	0.34290	1,582,361	1,790,473	2,218,735	155,311	5.64
537	206301130	510,819	396,000	5,504,187	2,135,624	46.20	yes	41.20			41.20	yes	0.74169	0.25831	1,421,795	2,135,624	2,646,443	185,251	5.68
538	206301134	875,802	696,000	9,454,017	3,668,159	34.43	yes	29.43			29.43	no	0.52972	0.47028	4,446,023	4,446,023	5,321,824	372,528	6.57
539	206301138	510,819	396,000	5,504,187	2,135,624	39.75	yes	34.75			34.75	yes	0.62552	0.37448	2,061,183	2,135,624	2,646,443	185,251	5.74
540	206301141	498,301	396,000	5,379,010	2,087,056	43.91	yes	38.91			38.91	yes	0.70038	0.29962	1,611,675	2,087,056	2,585,357	180,975	5.61
541	206301170	719,768	572,000	7,769,680	3,014,636	36.65	yes	31.65			31.65	no	0.56975	0.43025	3,342,873	3,342,873	4,062,641	284,385	5.95
542	206301174	850,635	676,000	9,182,350	3,562,752	38.92	yes	33.92			33.92	no	0.61052	0.38948	3,576,299	3,576,299	4,426,934	309,885	5.62
543	206301176	794,607	616,000	8,562,068	3,322,082	36.80	yes	31.80			31.80	no	0.57241	0.42759	3,661,056	3,661,056	4,455,663	311,896	6.17
544	206301181	510,819	396,000	5,504,187	2,135,624	37.12	yes	32.12			32.12	no	0.57821	0.42179	2,321,594	2,321,594	2,832,412	198,269	5.74
545	206301187	296,967	236,000	3,205,672	1,243,801	45.19	yes	40.19			40.19	yes	0.72339	0.27661	886,710	1,243,801	1,540,768	107,854	5.61
546	206301189	510,819	396,000	5,504,187	2,135,624	38.14	yes	33.14			33.14	no	0.59661	0.40339	2,220,353	2,220,353	2,731,171	191,182	5.92
547	206301192	593,375	460,000	6,393,752	2,480,776	40.51	yes	35.51			35.51	yes	0.63910	0.36090	2,307,516	2,480,776	3,074,151	215,191	5.37
548	206301202	498,301	396,000	5,379,010	2,087,056	48.06	yes	43.06			43.06	yes	0.77508	0.22492	1,209,836	2,087,056	2,585,357	180,975	5.23
549	206301204	563,734	448,000	6,085,344	2,361,114	41.97	yes	36.97			36.97	yes	0.66541	0.33459	2,036,096	2,361,114	2,924,848	204,739	5.61
550	206301208	916,068	728,000	9,888,684	3,836,809	36.51	yes	31.51			31.51	no	0.56725	0.43275	4,279,369	4,279,369	5,195,437	363,681	5.84
551	206301210	724,801	576,000	7,824,014	3,035,717	38.92	yes	33.92			33.92	no	0.61062	0.38938	3,046,491	3,046,491	3,771,293	263,990	5.62
552	206301212	498,301	396,000	5,379,010	2,087,056	35.87	yes	30.87			30.87	no	0.55564	0.44436	2,390,220	2,390,220	2,888,521	202,196	6.26
553	206301233	434,122	344,000	4,685,222	1,817,866	42.00	yes	37.00			37.00	yes	0.66595	0.33405	1,565,095	1,817,866	2,251,988	157,639	5.37
554	206301243	505,659	392,000	5,448,589	2,114,052	37.67	yes	32.67			32.67	no	0.58800	0.41200	2,244,819	2,244,819	2,750,477	192,533	5.89
555	206301259	402,667	320,000	4,346,674	1,686,510	42.06	yes	37.06			37.06	yes	0.66713	0.33287	1,446,873	1,686,510	2,089,177	146,242	5.61
556	206301281	356,025	276,000	3,836,251	1,488,465	45.13	yes	40.13			40.13	yes	0.72236	0.27764	1,065,094	1,488,465	1,844,491	129,114	5.23
557	206301287	649,301	516,000	7,009,012	2,719,497	41.93	yes	36.93			36.93	yes	0.66477	0.33523	2,349,628	2,719,497	3,368,798	235,816	5.61
558	206301289	840,568	668,000	9,073,683	3,520,589	40.36	yes	35.36			35.36	yes	0.63654	0.36346	3,297,912	3,520,589	4,361,157	305,281	5.61
559	206301290	483,201	384,000	5,216,009	2,023,812	38.60	yes	33.60			33.60	no	0.60487	0.39513	2,061,008	2,061,008	2,544,209	178,095	5.31
560	206301294	211,551	164,000	2,279,512	884,451	49.42	yes	44.42			44.42	yes	0.79952	0.20048	456,986	884,451	1,096,002	76,720	5.74
561	206301316	1,283,502	1,020,000	13,855,025	5,375,750	41.13	yes	36.13			36.13	yes	0.65031	0.34969	4,844,943	5,375,750	6,659,252	466,148	5.43
562	206301327	729,835	580,000	7,878,347	3,056,799	44.14	yes	39.14			39.14	yes	0.70446	0.29554	2,328,375	3,056,799	3,786,634	265,064	5.61
563	206301334	498,301	396,000	5,379,010	2,087,056	47.24	yes	42.24			42.24	yes	0.76033	0.23967	1,289,199	2,087,056	2,585,357	180,975	5.29
564	206301344	151,000	120,000	1,630,003	632,441	40.42	yes	35.42			35.42	yes	0.63757	0.36243	590,756	632,441	783,441	54,841	5.23
565	206301348	498,301	396,000	5,379,010	2,087,056	36.97	yes	31.97			31.97	no	0.57546	0.42454	2,283,610	2,283,610	2,781,911	194,734	6.03
566	206301363	500,499	388,000	5,392,991	2,092,480	34.79	yes	29.79			29.79	no	0.53621	0.46379	2,501,198	2,501,198	3,001,698	210,119	6.53
567	206301377	510,819	396,000	5,504,187	2,135,624	15.87	no	15.87			15.87	no	0.28569	0.71431	3,931,704	3,931,704	4,442,522	310,977	9.35
568	206301381	498,301	396,000	5,379,010	2,087,056	40.72	yes	35.72			35.72	yes	0.64289	0.35711	1,920,924	2,087,056	2,585,357	180,975	5.55
569	206304033	712,050	552,000	7,672,503	2,976,931	17.40	no	17.40			17.40	no	0.31323	0.68677	5,269,248	5,269,248	5,981,299	418,691	9.31
570	206304007	880,835	700,000	9,508,350	3,689,240	19.56	no	19.56			19.56	no	0.35213	0.64787	6,160,164	6,160,164	7,040,999	492,870	8.64
571	206304010	760,035	604,000	8,204,348	3,183,287	18.10	no	18.10			18.10	no	0.32572	0.67428	5,532,017	5,532,017	6,292,052	440,444	8.90





Fair Rental Value System (FRVS) Model - 2006/07 Rate Year

Count	OSHPD ID	Land % (AA3)	Equip/bed (AB3)	Fully Depreciated Minimum Value (AD3)	Adjust Age by Years (AG2):			Received Five Year Age Reduction in 2005/06 Model?	Capital Supplemental Information			Dep Amt/Year (AO1)	0.01800	Rental Factor Calculation			FRVS Final Per Diem			
		10%	4,000	38.800%	5.00	Calculated Effective Age	Effective Age After Improvements		Effective Age After Replacements	Max Bldg Age (AO2)	34	T-bond rate for CY	4.64%	Floor	7.00%	Ceiling		9.00%	Rental Factor (AR5)	7.00%
		Estimated Land Value	Estimated Equipment Value	Estimated Building + Equip Value	Estimated Building/Equip Minimum Value (fully depreciated)	Age Based on 2/1/2007 Midpoint			Effective Age After Additions	Effective Age After Improvements	Effective Age After Replacements	New Age (Incorporating Improvements)	Fully Depreciated per FRVS?	Actual Percent Depreciated	Actual Percent Undepreciated	Estimated Current Building/Equip Value	Greater of Minimum Value or Current Value	Greater of Minimum Value or Current Value Plus Land	Calculate Rate of Return on Estimated Value	
	A	$X = W * AA3$ (AA3=10%)	$Y = H * AB3$ (AB3 = \$4,000)	$Z = W + Y$	$AA = Z * AD3$ (AD3=38.8%)	$AB = (M3 -$ $D)/M2$	AC		AE	AF	AG	AH = If AE, AF or AG are populated, uses these amounts, otherwise AD	AI = If AH > 34.00, "yes", "no"	AJ = AH*AO1 (AO1=1.8%)	AK = 1 - AJ	AL = AK * Z	AM = AL if AL > AA AM = AA if AL < AA	AN = AM + X	AO = AN*AR5 (AR5 = rental factor)	AP = AO/T
572	206304055	499,745	396,000	5,393,453	2,092,660	16.72	no	16.72			16.72	no	0.30089	0.69911	3,770,643	3,770,643	4,270,388	298,927	9.12	
573	206310790	446,903	336,000	4,805,025	1,864,350	41.18	yes	36.18			36.18	yes	0.65120	0.34880	1,676,008	1,864,350	2,311,252	161,788	5.60	
574	206310895	521,386	392,000	5,605,863	2,175,075	37.04	yes	32.04			32.04	no	0.57664	0.42336	2,373,302	2,373,302	2,894,688	202,628	6.15	
575	206310904	1,090,655	820,000	11,726,549	4,549,901	33.38	yes	28.38			28.38	no	0.51079	0.48921	5,736,782	5,736,782	6,827,437	477,921	7.15	
576	206311001	1,085,335	816,000	11,669,346	4,527,706	38.87	yes	33.87			33.87	no	0.60969	0.39031	4,554,680	4,554,680	5,640,014	394,801	5.94	
577	206312216	356,458	268,000	3,832,579	1,487,041	43.13	yes	38.13			38.13	yes	0.68641	0.31359	1,201,859	1,487,041	1,843,499	129,045	5.91	
578	206312230	319,216	240,000	3,432,161	1,331,678	26.83	no	26.83			26.83	no	0.48295	0.51705	1,774,596	1,774,596	2,093,812	146,567	6.91	
579	206312834	526,707	396,000	5,663,065	2,197,269	20.87	no	20.87			20.87	no	0.37559	0.62441	3,536,074	3,536,074	4,062,780	284,395	8.81	
580	206314004	516,066	388,000	5,548,660	2,152,880	19.47	no	19.47			19.47	no	0.35046	0.64954	3,604,082	3,604,082	4,120,148	288,410	9.12	
581	206320990	300,206	228,000	3,230,061	1,253,264	36.16	yes	31.16			31.16	no	0.56080	0.43920	1,418,632	1,418,632	1,718,838	120,319	6.47	
582	206330222	296,106	236,000	3,197,065	1,240,461	20.72	no	20.72			20.72	no	0.37293	0.62707	2,004,769	2,004,769	2,300,876	161,061	8.37	
583	206331100	143,657	112,000	1,548,570	600,845	43.61	yes	38.61			38.61	yes	0.69502	0.30498	472,288	600,845	744,502	52,115	5.71	
584	206331116	261,661	204,000	2,820,609	1,094,396	43.99	yes	38.99			38.99	yes	0.70190	0.29810	840,819	1,094,396	1,356,057	94,924	5.38	
585	206331117	251,400	196,000	2,709,997	1,051,479	43.15	yes	38.15			38.15	yes	0.68670	0.31330	849,029	1,051,479	1,302,878	91,201	5.26	
586	206331125	250,938	200,000	2,709,377	1,051,238	41.48	yes	36.48			36.48	yes	0.65666	0.34334	930,249	1,051,238	1,302,176	91,152	5.59	
587	206331139	302,706	236,000	3,263,057	1,266,066	51.67	yes	46.67			46.67	yes	0.84015	0.15985	521,608	1,266,066	1,568,772	109,814	5.71	
588	206331147	496,857	396,000	5,364,566	2,081,452	34.84	yes	29.84			29.84	no	0.53720	0.46280	2,482,739	2,482,739	2,979,595	208,572	6.06	
589	206331148	219,113	176,000	2,367,133	918,448	42.74	yes	37.74			37.74	yes	0.67938	0.32062	758,957	918,448	1,137,561	79,629	5.36	
590	206331151	831,158	648,000	8,959,581	3,476,317	41.78	yes	36.78			36.78	yes	0.66211	0.33789	3,027,310	3,476,317	4,307,476	301,523	5.71	
591	206331154	507,930	396,000	5,475,300	2,124,416	41.03	yes	36.03			36.03	yes	0.64859	0.35141	1,924,074	2,124,416	2,632,346	184,264	5.71	
592	206331159	615,673	480,000	6,636,727	2,575,050	41.85	yes	36.85			36.85	yes	0.66325	0.33675	2,234,945	2,575,050	3,190,723	223,351	5.49	
593	206331193	507,930	396,000	5,475,300	2,124,416	37.33	yes	32.33			32.33	no	0.58195	0.41805	2,288,945	2,288,945	2,796,874	195,781	5.60	
594	206331200	493,005	396,000	5,326,050	2,066,507	42.04	yes	37.04			37.04	yes	0.66664	0.33336	1,775,496	2,066,507	2,559,512	179,166	5.41	
595	206331213	321,200	256,000	3,468,002	1,345,585	41.95	yes	36.95			36.95	yes	0.66511	0.33489	1,161,383	1,345,585	1,666,785	116,675	5.36	
596	206331214	296,106	236,000	3,197,065	1,240,461	40.61	yes	35.61			35.61	yes	0.64102	0.35898	1,147,694	1,240,461	1,536,568	107,560	5.36	
597	206331217	341,275	272,000	3,684,752	1,429,684	44.38	yes	39.38			39.38	yes	0.70884	0.29116	1,072,867	1,429,684	1,770,959	123,967	5.24	
598	206331238	964,554	752,000	10,397,539	4,034,245	39.42	yes	34.42			34.42	yes	0.61962	0.38038	3,954,985	4,034,245	4,998,799	349,916	5.71	
599	206331250	615,673	480,000	6,636,727	2,575,050	42.94	yes	37.94			37.94	yes	0.68297	0.31703	2,104,060	2,575,050	3,190,723	223,351	5.22	
600	206331251	507,930	396,000	5,475,300	2,124,416	36.84	yes	31.84			31.84	no	0.57310	0.42690	2,337,414	2,337,414	2,845,344	199,174	5.88	
601	206331256	318,710	256,000	3,443,103	1,335,924	44.99	yes	39.99			39.99	yes	0.71985	0.28015	964,577	1,335,924	1,654,634	115,824	5.21	
602	206331267	733,677	572,000	7,908,766	3,068,601	40.20	yes	35.20			35.20	yes	0.63369	0.36631	2,897,072	3,068,601	3,802,278	266,159	5.30	
603	206331284	496,857	396,000	5,364,566	2,081,452	36.24	yes	31.24			31.24	no	0.56233	0.43767	2,347,921	2,347,921	2,844,778	199,134	5.94	
604	206331285	384,795	300,000	4,147,954	1,609,406	47.40	yes	42.40			42.40	yes	0.76323	0.23677	982,113	1,609,406	1,994,202	139,594	5.45	
605	206331305	533,583	416,000	5,751,830	2,231,710	36.45	yes	31.45			31.45	no	0.56616	0.43384	2,495,351	2,495,351	3,028,934	212,025	5.78	
606	206331346	507,930	396,000	5,475,300	2,124,416	36.69	yes	31.69			31.69	no	0.57039	0.42961	2,352,225	2,352,225	2,860,155	200,211	5.92	
607	206331349	296,106	236,000	3,197,065	1,240,461	41.22	yes	36.22			36.22	yes	0.65193	0.34807	1,112,788	1,240,461	1,536,568	107,560	5.49	
608	206331352	401,500	320,000	4,335,003	1,681,981	41.12	yes	36.12			36.12	yes	0.65016	0.34984	1,516,540	1,681,981	2,083,481	145,844	5.59	
609	206331361	359,142	280,000	3,871,424	1,502,112	44.55	yes	39.55			39.55	yes	0.71193	0.28807	1,115,224	1,502,112	1,861,255	130,288	5.25	
610	206331364	749,068	584,000	8,074,684	3,132,977	34.63	yes	29.63			29.63	no	0.53326	0.46674	3,768,760	3,768,760	4,517,828	316,248	6.11	
611	206331371	302,706	236,000	3,263,057	1,266,066	42.93	yes	37.93			37.93	yes	0.68282	0.31718	1,034,978	1,266,066	1,568,772	109,814	5.55	
612	206331375	559,236	436,000	6,028,360	2,339,004	36.66	yes	31.66			31.66	no	0.56990	0.43010	2,592,788	2,592,788	3,152,024	220,642	6.21	
613	206332173	496,857	396,000	5,364,566	2,081,452	20.05	no	20.05			20.05	no	0.36089	0.63911	3,428,573	3,428,573	3,925,430	274,780	8.51	
614	206334012	913,248	712,000	9,844,478	3,819,657	19.02	no	19.02			19.02	no	0.34234	0.65766	6,474,277	6,474,277	7,387,525	517,127	8.63	
615	206334014	662,475	528,000	7,152,755	2,775,269	18.81	no	18.81			18.81	no	0.33856	0.66144	4,731,137	4,731,137	5,393,612	377,553	8.61	



Fair Rental Value System (FRVS) Model - 2006/07 Rate Year

Days in Calendar Year (M2)	366	FRVS Variables:	Number of Months to Update Cost Per Sq Ft	13
Rate Period Mid-Point (M3)	2/1/07	Statewide Average Occupancy (T2)	Square Feet Per Bed (Z2)	400
			RS Means Median Cost Per Sq Ft <sup>(1)</sup>	\$ 119.00
			Updated at 2% annually, or .16667/mo. (Z4)	0.166667 2.16667 \$ 121.58

Count	OSHPD ID	OSHPD Begin Date	OSHPD End Date	L&C License Date or Other Information	Facility Name (Doing Business As)	City	OSHPD ZIP	Avg. Lic. Beds	OSHPD Total Days (as reported)	Days in Period	Cost Rpt (CR) Represents % of Year	Annualized Total Facility Days	Max Potential Days for CR Period	OSHPD SNF Meal Days	Annualized SNF Meal Days	OSHPD Total SNF Days	Occupancy Rate	Facility Potential Days at Avg Occ (for CR Period)	Annualized Facility Total Days at Avg Occupancy	Greater of Annualized Days or Occ. Adjusted Annualized Days	1st Three Zip Code Digits	RS Means Location Factor <sup>(1)</sup>	Estimated Building Value
A	B	C	D	E	F	G	H	I	J = (C-B) + 1	K = J/M2 (M2=Days in CY)	L = I/K	M = H * J	N	O = N/K	P	Q = I/M	R = M * T2 (T2 = avg. occ.)	S = R/K	T = S if S > L T = L if S < L	U = first 3 digits of G	V	W = H (beds) * Z2 (sq. ft/bed) * Z4 (cost/sq.ft) * V (loc. factor)	
616	206334020	6/1/2003	5/31/2004	01/05/89	MANOR CARE NURSING CENTE OF PALM DESERT	PALM DESERT	92260	178	53,671	366	1.00000	53,671	65,148	21,192	21,192	53,671	82.38%	58,029	58,029	58,029	922	1.032	8,933,381
617	206334030	1/1/2004	12/31/2004	12/04/89	MONTEREY PALMS HEALTH CARE CENTER	PALM DESERT	92260	99	30,170	366	1.00000	30,170	36,234	15,468	15,468	30,170	83.26%	32,275	32,275	32,275	922	1.032	4,968,566
618	206334439	1/1/2004	12/31/2004	05/09/95	INDIO NURSING AND REHABILITATION CENTER	INDIO	92201	99	32,261	366	1.00000	32,261	36,234	21,903	21,903	32,261	89.04%	32,275	32,275	32,275	922	1.032	4,968,566
619	206334502	1/1/2004	12/31/2004	08/18/99	COUNTRY VILLA MURRIETA HC	MURRIETA	92562	99	34,328	366	1.00000	34,328	36,234	17,424	17,424	34,328	94.74%	32,275	32,275	34,328	925	1.055	5,079,300
620	206340788	1/1/2004	12/31/2004	11/07/67	ARDEN REHAB & HEALTH CENTER	SACRAMENTO	95825	177	55,642	366	1.00000	55,642	64,782	42,111	42,111	55,642	85.89%	57,703	57,703	57,703	958	1.094	9,416,874
621	206340819	1/1/2004	12/31/2004	11/01/66	SUNBRIDGE CARE AND REHAB FOR CARMICHAEL	CARMICHAEL	95608	126	42,883	366	1.00000	42,883	46,116	29,278	29,278	42,883	92.99%	41,077	41,077	42,883	956	1.094	6,703,538
622	206340825	1/1/2004	12/31/2004	08/01/68	ASBURY PARK NURSING AND REHABILITATION CENTER	SACRAMENTO CA	95825	139	46,154	366	1.00000	46,154	50,874	32,687	32,687	46,154	90.72%	45,315	45,315	46,154	958	1.094	7,395,172
623	206340862	1/1/2004	12/31/2004	03/30/62	EL CAMINO CARE CENTER	CARMICHAEL	95608	178	54,509	366	1.00000	54,509	65,148	49,466	49,466	54,509	83.67%	58,029	58,029	58,029	956	1.094	9,470,077
624	206340864	1/1/2004	12/31/2004	04/07/64	ELK GROVE CARE & REHAB CENTER	ELK GROVE	95624	136	47,534	366	1.00000	47,534	49,776	34,816	34,816	47,534	95.50%	44,337	44,337	47,534	956	1.094	7,235,564
625	206340877	1/1/2004	12/31/2004	01/16/58	FOLSOM CONVALESCENT HOSPITAL	FOLSOM	95630	99	34,239	366	1.00000	34,239	36,234	24,104	24,104	34,239	94.49%	32,275	32,275	34,239	956	1.094	5,267,065
626	206340890	1/1/2004	12/31/2004	03/14/74	VINTAGE ESTATES OF SACRAMENTO	SACRAMENTO	95838	124	39,540	366	1.00000	39,540	45,384	31,575	31,575	33,109	87.12%	40,425	40,425	40,425	958	1.094	6,597,132
627	206340903	1/1/2004	12/31/2004	10/04/63	SHERWOOD HEALTHCARE CENTER	SACRAMENTO	95819	62	19,551	366	1.00000	19,551	22,692	6,453	6,453	19,551	86.16%	20,212	20,212	20,212	958	1.094	3,298,566
628	206340908	1/1/2004	12/31/2004	02/16/70	COLLEGE OAK NURSING & REHABILITATION CENTER	SACRAMENTO	95841	120	39,296	366	1.00000	39,296	43,920	32,404	32,404	39,296	89.47%	39,121	39,121	39,296	958	1.094	6,384,321
629	206340953	1/1/2004	12/31/2004	01/03/72	MISSION CARMICHAEL HCC	CARMICHAEL	94903	135	46,503	366	1.00000	46,503	49,410	22,189	22,189	46,503	94.12%	44,011	44,011	46,503	949	1.158	7,602,536
630	206340958	1/1/2004	12/31/2004	09/22/69	ROSEWOOD TERRACE CARE & REHAB	CARMICHAEL	95608	112	39,336	366	1.00000	39,336	40,992	29,122	29,122	39,336	95.96%	36,513	36,513	39,336	956	1.094	5,958,700
631	206340959	10/1/2003	9/30/2004	10/10/72	MOUNTAIN MANOR	CARMICHAEL	95608	47	16,314	366	1.00000	16,314	17,202	7,103	7,103	7,408	94.84%	15,322	15,322	16,314	956	1.094	2,500,526
632	206340960	1/1/2004	12/31/2004	04/21/71	WOODSIDE HEALTHCARE CENTER	SACRAMENTO	95825	58	20,052	366	1.00000	20,052	21,228	15,578	15,578	20,052	94.46%	18,908	18,908	20,052	958	1.094	3,085,755
633	206340980	12/1/2003	11/30/2004	09/08/66	PIONEER HOUSE	SACRAMENTO	95814	50	15,316	366	1.00000	15,316	18,300	5,578	5,578	15,316	83.69%	16,300	16,300	16,300	958	1.094	2,660,134
634	206340998	4/1/2003	3/31/2004	11/22/60	APPLEWOOD CARE CENTER	SACRAMENTO	95822	51	15,853	366	1.00000	15,853	18,666	13,563	13,563	15,853	84.93%	16,626	16,626	16,626	958	1.094	2,713,337
635	206341002	10/1/2003	9/30/2004	08/14/68	BRIARWOOD HEALTH CARE	SACRAMENTO	95821	49	16,560	366	1.00000	16,560	17,934	15,437	15,437	16,560	92.34%	15,974	15,974	16,560	958	1.094	2,606,931
636	206341003	1/1/2004	12/31/2004	12/12/67	ROYAL OAKS CONVALESCENT	GALT	95632	99	34,088	366	1.00000	34,088	36,234	29,025	29,025	34,088	94.08%	32,275	32,275	34,088	956	1.094	5,267,065
637	206341014	1/1/2004	12/31/2004	06/19/64	SAYLOR LANE HEALTHCARE CENTER	SACRAMENTO	95816	42	12,484	366	1.00000	12,484	15,372	3,683	3,683	12,484	81.21%	13,692	13,692	13,692	958	1.094	2,234,513
638	206341069	1/1/2004	12/31/2004	08/01/67	VALLEY SKILLED NURSING FACILITY	SACRAMENTO	95817	59	20,205	366	1.00000	20,205	21,594	13,758	13,758	20,205	93.57%	19,234	19,234	20,205	958	1.094	3,138,958
639	206341076	7/1/2004	12/31/2004	10/17/73	WALNUT WHITNEY CONVALESCENT HOSPITAL	CARMICHAEL	95608	124	20,963	184	0.50273	41,698	22,816	16,969	33,754	20,963	91.88%	20,323	40,425	41,698	956	1.094	6,597,132
640	206341182	7/1/2004	12/31/2004	06/16/69	HERITAGE CONVALESCENT HOSPITAL	SACRAMENTO	95841	99	14,528	184	0.50273	28,898	18,216	25,688	14,528	79.75%	16,226	32,275	32,275	958	1.094	5,267,065	
641	206341499	1/1/2004	12/31/2004	06/29/66	CASA COLOMA HEALTH CARE CENTER	RANCHO CORDOV	95670	138	48,457	366	1.00000	48,457	50,508	28,334	28,334	34,550	95.94%	44,989	44,989	48,457	956	1.094	7,341,967
642	206342201	1/1/2004	12/31/2004	03/16/70	FLORIN HEALTHCARE CENTER	SACRAMENTO	95822	122	40,913	366	1.00000	40,913	44,652	32,128	32,128	40,913	91.63%	39,773	39,773	40,913	958	1.094	6,490,727
643	206342204	1/1/2004	12/31/2004	04/01/69	EMERALD GARDENS NURSING CENTER	SACRAMENTO	95822	117	38,998	366	1.00000	38,998	42,822	30,433	30,433	38,998	91.07%	38,143	38,143	38,998	958	1.094	6,224,713
644	206342212	1/1/2004	12/31/2004	09/20/78	ESKATON CARE CENTER GREENHAVEN	SACRAMENTO	95831	148	50,339	366	1.00000	50,339	54,168	31,954	31,954	50,339	92.93%	48,249	48,249	50,339	958	1.094	7,873,996
645	206342225	1/1/2004	12/31/2004	11/01/83	SAINT CLAIRE'S NURSING CENTER	SACRAMENTO	95823	99	34,272	366	1.00000	34,272	36,234	27,480	27,480	34,272	94.59%	32,275	32,275	34,272	958	1.094	5,267,065
646	206342229	7/1/2004	12/31/2004	04/30/62	MCKINLEY CARE CENTER	SACRAMENTO	95816	86	3,697	184	0.50273	7,354	15,824	3,011	5,989	3,697	23.36%	14,095	28,037	28,037	958	1.094	4,575,430
647	206342258	1/1/2004	12/31/2004	01/11/83	ESKATON CARE CENTER FAIR OAKS	FAIR OAKS	95628	149	47,813	366	1.00000	47,813	54,534	28,818	28,818	47,813	87.68%	48,575	48,575	48,575	956	1.094	7,927,199
648	206344001	1/1/2004	12/31/2004	04/06/87	ASIAN COMMUNITY NURSING HOME	SACRAMENTO	95831	99	35,935	366	1.00000	35,935	36,234	23,478	23,478	35,935	99.17%	32,275	32,275	35,935	958	1.094	5,267,065
649	206344022	6/1/2003	5/31/2004	12/13/88	MANOR CARE NURSING CENTER OF CITRUS HEIGHTS	CITRUS HEIGHTS	95610	148	51,393	366	1.00000	51,393	54,168	12,941	12,941	51,393	94.88%	48,249	48,249	51,393	956	1.094	7,873,996
650	206344051	1/1/2004	12/31/2004	05/10/91	GRAMERCY COURT	SACRAMENTO	95825	120	39,495	366	1.00000	39,495	43,920	12,317	12,317	39,495	89.92%	39,121	39,121	39,495	958	1.094	6,384,321
651	206344052	1/1/2004	12/31/2004	02/22/91	SUNBRIDGE BRITTANY CARE CENTER	CARMICHAEL	95608	99	33,207	366	1.00000	33,207	36,234	13,270	13,270	33,207	91.65%	32,275	32,275	33,207	956	1.094	5,267,065
652	206344077	1/1/2004	12/31/2004	03/04/93	ESKATON VILLAGE CARMICHAEL CARE CENTER	CARMICHAEL	95608	35	11,960	366	1.00000	11,960	12,810	253	253	11,960	93.36%	11,410	11,410	11,960	956	1.094	1,862,094
653	206360042	1/1/2004	12/31/2004	02/16/79	INLAND CHRISTIAN HOME	ONTARIO	91762	59	19,956	366	1.00000	19,956	21,594	9,445	9,445	19,956	92.41%	19,234	19,234	19,956	917	1.055	3,027,057
654	206360077	2/1/2003	1/31/2004	09/11/81	DEL ROSA VILLA	SAN BERNARDINC	92404	104	33,065	365	0.99727	33,156	37,960	28,745	28,824	33,065	87.10%	33,812	33,905	33,905	924	1.024	5,179,042
655	206360188	1/1/2004	12/31/2004	01/01/85	DESERT MANOR CARE CENTER	YUCCA VALLEY	92284	58	19,364	366	1.00000	19,364	21,228	11,399	11,399	19,364	91.22%	18,908	18,908	19,364	922	1.032	2,910,877
656	206361090	1/1/2004	12/31/2004	03/09/64	RANCHO MESA CARE CENTER	ALTA LOMA	91701	59	20,022	366	1.00000	20,022	21,594	15,594	15,594	20,022	92.72%	19,234	19,234	20,022	917	1.055	3,027,057
657	206361102	1/1/2004	12/31/2004	04/01/75	ARROWHEAD HOME CONVALESCENT HOSPITAL	SAN BERNARDINC	92407	58	20,348	366	1.00000	20,348	21,228	19,623	19,623	20,348	95.85%	18,908	18,908	20,348	924	1.024	2,888,312
658	206361112	1/1/2004	12/31/2004	06/22/65	BELLA VISTA CARE CENTER	ONTARIO	91764	59	18,888	366	1.00000	18,888	21,594	15,752	15,752</								

Fair Rental Value System (FRVS) Model - 2006/07 Rate Year

Count	OSHPD ID	Land % (AA3)	Equip/bed (AB3)	Fully Depreciated Minimum Value (AD3)	Adjust Age by Years (AG2):			Dep Amt/Year (AO1)		0.01800	Rental Factor Calculation					FRVS Final Per Diem			
		10%	4,000	38.800%	5.00	Max Bldg Age (AO2)	34	T-bond rate for CY	4.64%		Floor	7.00%	Ceiling	9.00%	Rental Factor (AR5)		7.00%		
Capital Supplemental Information																			
Estimated Land Value	Estimated Equipment Value	Estimated Building + Equip Value	Estimated Building/Equip Minimum Value (fully depreciated)	Age Based on 2/1/2007 Midpoint	Received Five Year Age Reduction in 2005/06 Model?	Calculated Effective Age	Effective Age After Bed Additions	Effective Age After Improvements	Effective Age After Replacements	New Age (Incorporating Improvements)	Fully Depreciated per FRVS?	Actual Percent Depreciated	Actual Percent Undepreciated	Estimated Current Building/Equip Value	Greater of Minimum Value or Current Value	Greater of Minimum Value or Current Value Plus Land	Calculate Rate of Return on Estimated Value	FRVS Final Per Diem	
A	X = W * AA3 (AA3=10%)	Y = H * AB3 (AB3 = \$4,000)	Z = W + Y	AA = Z * AD3 (AD3=38.8%)	AB = (M3 - D)/M2	AC	AD = If AC="yes" then AB-AG2, otherwise AB	AE	AF	AG	AH = If AE, AF or AG are populated, uses these amounts, otherwise AD	AI = If AH > 34.00, "yes", "no"	AJ = AH*AO1 (AO1=1.8%)	AK = 1 - AJ	AL = AK * Z	AM = AL if AL > AA AM = AA if AL < AA	AN = AM + X	AO = AN*AR5 (AR5 = rental factor)	AP = AO/T
616	206334020	893,338	712,000	9,645,381	3,742,408	18.04	no	18.04	18.04	no	0.32464	0.67536	6,514,111	6,514,111	7,407,449	518,521	8.94		
617	206334030	496,857	396,000	5,364,566	2,081,452	17.13	no	17.13	17.13	no	0.30826	0.69174	3,710,873	3,710,873	4,207,729	294,541	9.13		
618	206334439	496,857	396,000	5,364,566	2,081,452	11.71	no	11.71	11.71	no	0.21079	0.78921	4,233,786	4,233,786	4,730,642	331,145	10.26		
619	206334502	507,930	396,000	5,475,300	2,124,416	7.44	no	7.44	7.44	no	0.13397	0.86603	4,741,789	4,741,789	5,249,719	367,480	10.70		
620	206340788	941,687	708,000	10,124,874	3,928,451	39.16	yes	34.16	34.16	yes	0.61480	0.38520	3,900,068	3,928,451	4,870,139	340,910	5.91		
621	206340819	670,354	504,000	7,207,538	2,796,525	40.17	yes	35.17	35.17	yes	0.63305	0.36695	2,644,812	2,796,525	3,466,878	242,681	5.66		
622	206340825	739,517	556,000	7,951,172	3,085,055	38.42	yes	33.42	33.42	no	0.60162	0.39838	3,167,565	3,167,565	3,907,082	273,496	5.93		
623	206340862	947,008	712,000	10,182,077	3,950,646	44.75	yes	39.75	39.75	yes	0.71552	0.28448	2,896,550	3,950,646	4,897,653	342,836	5.91		
624	206340864	723,556	544,000	7,779,564	3,018,471	42.73	yes	37.73	37.73	yes	0.67918	0.32082	2,495,837	3,018,471	3,742,027	261,942	5.51		
625	206340877	526,707	396,000	5,663,065	2,197,269	48.94	yes	43.94	43.94	yes	0.79097	0.20903	1,183,766	2,197,269	2,723,976	190,678	5.57		
626	206340890	659,713	496,000	7,093,132	2,752,135	32.82	yes	27.82	27.82	no	0.50075	0.49925	3,541,217	3,541,217	4,200,930	294,065	7.27		
627	206340903	329,857	248,000	3,546,566	1,376,068	43.24	yes	38.24	38.24	yes	0.68833	0.31167	1,105,366	1,376,068	1,705,924	119,415	5.91		
628	206340908	638,432	480,000	6,864,321	2,663,357	36.88	yes	31.88	31.88	no	0.57389	0.42611	2,924,989	2,924,989	3,563,421	249,439	6.35		
629	206340953	760,254	540,000	8,142,536	3,159,304	35.01	yes	30.01	30.01	no	0.54015	0.45985	3,744,365	3,744,365	4,504,619	315,323	6.78		
630	206340958	595,870	448,000	6,406,700	2,485,800	37.28	yes	32.28	32.28	no	0.58111	0.41889	2,683,672	2,683,672	3,279,542	229,568	5.84		
631	206340959	250,053	188,000	2,688,526	1,043,148	34.24	yes	29.24	29.24	no	0.52633	0.47367	1,273,480	1,273,480	1,523,532	106,647	6.54		
632	206340960	308,576	232,000	3,317,755	1,287,289	35.71	yes	30.71	30.71	no	0.55279	0.44721	1,483,744	1,483,744	1,792,319	125,462	6.26		
633	206340980	266,013	200,000	2,860,134	1,109,732	40.32	yes	35.32	35.32	yes	0.63570	0.36430	1,041,933	1,109,732	1,375,745	96,302	5.91		
634	206340998	271,334	204,000	2,917,337	1,131,927	46.10	yes	41.10	41.10	yes	0.73977	0.26023	759,177	1,131,927	1,403,260	98,228	5.91		
635	206341002	260,693	196,000	2,802,931	1,087,537	38.39	yes	33.39	33.39	no	0.60098	0.39902	1,118,416	1,118,416	1,379,109	96,538	5.83		
636	206341003	526,707	396,000	5,663,065	2,197,269	39.06	yes	34.06	34.06	yes	0.61308	0.38692	2,191,142	2,197,269	2,723,976	190,678	5.59		
637	206341014	223,451	168,000	2,402,513	932,175	42.53	yes	37.53	37.53	yes	0.67559	0.32441	779,399	932,175	1,155,626	80,894	5.91		
638	206341069	313,896	236,000	3,374,958	1,309,484	39.42	yes	34.42	34.42	yes	0.61962	0.38038	1,283,757	1,309,484	1,623,380	113,637	5.62		
639	206341076	659,713	496,000	7,093,132	2,752,135	33.22	yes	28.22	28.22	no	0.50803	0.49197	3,489,588	3,489,588	4,149,302	290,451	6.97		
640	206341182	526,707	396,000	5,663,065	2,197,269	37.55	yes	32.55	32.55	no	0.58593	0.41407	2,344,880	2,344,880	2,871,587	201,011	6.23		
641	206341499	734,197	552,000	7,893,970	3,062,860	40.51	yes	35.51	35.51	yes	0.63920	0.36080	2,848,170	3,062,860	3,797,057	265,794	5.49		
642	206342201	649,073	488,000	6,978,727	2,707,746	36.81	yes	31.81	31.81	no	0.57251	0.42749	2,983,349	2,983,349	3,632,421	254,269	6.21		
643	206342204	622,471	468,000	6,692,713	2,596,773	37.76	yes	32.76	32.76	no	0.58967	0.41033	2,746,207	2,746,207	3,368,678	235,807	6.05		
644	206342212	787,400	592,000	8,465,996	3,284,807	28.31	no	28.31	28.31	no	0.50956	0.49044	4,152,086	4,152,086	4,939,485	345,764	6.87		
645	206342225	526,707	396,000	5,663,065	2,197,269	23.20	no	23.20	23.20	no	0.41769	0.58231	3,297,668	3,297,668	3,824,374	267,706	7.81		
646	206342229	457,543	344,000	4,919,430	1,908,739	44.67	yes	39.67	39.67	yes	0.71400	0.28600	1,406,957	1,908,739	2,366,282	165,640	5.91		
647	206342258	792,720	596,000	8,523,199	3,307,001	24.01	no	24.01	24.01	no	0.43215	0.56785	4,839,920	4,839,920	5,632,639	394,285	8.12		
648	206344001	526,707	396,000	5,663,065	2,197,269	19.78	no	19.78	19.78	no	0.35611	0.64389	3,646,364	3,646,364	4,173,071	292,115	8.13		
649	206344022	787,400	592,000	8,465,996	3,284,807	18.10	no	18.10	18.10	no	0.32577	0.67423	5,708,025	5,708,025	6,495,424	454,680	8.85		
650	206344051	638,432	480,000	6,864,321	2,663,357	15.70	no	15.70	15.70	no	0.28259	0.71741	4,924,532	4,924,532	5,562,964	389,407	9.86		
651	206344052	526,707	396,000	5,663,065	2,197,269	15.91	no	15.91	15.91	no	0.28638	0.71362	4,041,293	4,041,293	4,568,000	319,760	9.63		
652	206344077	186,209	140,000	2,002,094	776,812	13.89	no	13.89	13.89	no	0.24993	0.75007	1,501,702	1,501,702	1,687,911	118,154	9.88		
653	206360042	302,706	236,000	3,263,057	1,266,066	27.90	no	27.90	27.90	no	0.50223	0.49777	1,624,254	1,624,254	1,926,959	134,887	6.76		
654	206360077	517,904	416,000	5,595,042	2,170,876	25.34	no	25.34	25.34	no	0.45610	0.54390	3,043,153	3,043,153	3,561,057	249,274	7.35		
655	206360188	291,088	232,000	3,142,877	1,219,436	22.04	no	22.04	22.04	no	0.39669	0.60331	1,896,134	1,896,134	2,187,222	153,106	7.91		
656	206361090	302,706	236,000	3,263,057	1,266,066	42.81	yes	37.81	37.81	yes	0.68061	0.31939	1,042,199	1,266,066	1,568,772	109,814	5.48		
657	206361102	288,831	232,000	3,120,312	1,210,681	31.77	yes	26.77	26.77	no	0.48192	0.51808	1,616,577	1,616,577	1,905,409	133,379	6.55		
658	206361112	302,706	236,000	3,263,057	1,266,066	41.53	yes	36.53	36.53	yes	0.65749	0.34251	1,117,624	1,266,066	1,568,772	109,814	5.71		
659	206361114	398,388	320,000	4,303,879	1,669,905	46.94	yes	41.94	41.94	yes	0.75497	0.24503	1,054,591	1,669,905	2,068,293	144,781	5.36		

Fair Rental Value System (FRVS) Model - 2006/07 Rate Year

Days in Calendar Year (M2)  
Rate Period Mid-Point (M3)

366
2/1/07

FRVS Variables:  
Statewide Average Occupancy (T2)

89.07%

Number of Months to Update Cost Per Sq Ft  
Square Feet Per Bed (Z2)  
RS Means Median Cost Per Sq Ft<sup>(1)</sup>  
Updated at 2% annually, or .16667/mo. (Z4)

1/1/2006	\$ 119.00
0.166667	2.16667
\$ 121.58	

13  
400

Count	OSHPD ID	OSHPD Begin Date	OSHPD End Date	L&C License Date or Other Information	Facility Name (Doing Business As)	City	OSHPD ZIP	Avg. Lic. Beds	OSHPD Total Days (as reported)	Days in Period	Cost Rpt (CR) Represents % of Year	Annualized Total Facility Days	Max Potential Days for CR Period	OSHPD SNF Meal Days	Annualized SNF Meal Days	OSHPD Total SNF Days	Occupancy Rate	Facility Potential Days at Avg Occ (for CR Period)	Annualized Facility Total Days at Avg Occupancy	Greater of Annualized Days or Occ. Adjusted Annualized Days	1st Three Zip Code Digits	RS Means Location Factor <sup>(1)</sup>	Estimated Building Value
A	B	C	D	E	F	G	H	I	J = (C-B) + 1	K = J/M2 (M2=Days in CY)	L = 1/K	M = H * J	N	O = N/K	P	Q = I/M	R = M * T2 (T2 = avg. occ.)	S = R/K	T = S if S > L T = L if S < L	U = first 3 digits of G	V	W = H (beds) * Z2 (sq. ft/bed) * Z4 (cost/sq.ft) * V (loc. factor)	
660	206361129	1/1/2004	12/31/2004	09/17/70	BROOKSIDE HEALTHCARE CENTER	REDLANDS	92373	97	32,538	366	1.00000	32,538	35,502	25,256	25,256	32,538	91.65%	31,623	31,623	32,538	923	1.024	4,830,453
661	206361131	7/1/2003	6/30/2004	10/21/71	WESTERN HEALTHCARE CENTER	COLTON	92324	99	29,128	366	1.00000	29,128	36,234	25,020	25,020	29,128	80.39%	32,275	32,275	32,275	923	1.024	4,930,050
662	206361137	1/24/2004	12/31/2004	03/20/63	CASA MARIA CONVALESCENT HOSPITAL	FONTANA	92335	57	19,290	343	0.93716	20,583	19,551	16,078	17,156	19,290	98.67%	17,415	18,582	20,583	923	1.024	2,838,514
663	206361146	1/1/2004	12/31/2004	01/01/68	CITRUS NURSING CENTER	FONTANA	92335	99	34,966	366	1.00000	34,966	36,234	26,498	26,498	34,966	96.50%	32,275	32,275	34,966	923	1.024	4,930,050
664	206361150	1/1/2004	12/31/2004	01/15/62	BRASWELL'S COMMUNITY CONVALESCENT CENTER	YUCAIPA	92399	82	28,972	366	1.00000	28,972	30,012	21,182	21,182	28,972	96.53%	26,733	26,733	28,972	923	1.024	4,083,476
665	206361158	1/1/2004	12/31/2004	10/09/64	CRESTVIEW CONVALESCENT HOSPITAL	RIALTO	92376	201	64,247	366	1.00000	64,247	73,566	59,727	59,727	64,247	87.33%	65,528	65,528	65,528	923	1.024	10,009,496
666	206361161	1/1/2004	12/31/2004	04/09/69	COUNTRY VILLA HACIENDA HEALTHCARE CENTER	SAN BERNARDINC	92404	99	32,167	366	1.00000	32,167	36,234	27,355	27,355	32,167	88.78%	32,275	32,275	32,275	924	1.024	4,930,050
667	206361165	1/1/2004	12/31/2004	03/10/64	DESERT KNOLLS CONVALESCENT HOSPITAL	VICTORVILLE	92392	126	43,363	366	1.00000	43,363	46,116	27,840	27,840	43,363	94.03%	41,077	41,077	43,363	923	1.024	6,274,609
668	206361195	7/1/2003	6/30/2004	01/11/66	HERITAGE GARDENS HEALTH CARE CENTER	LOMA LINDA	92354	110	35,091	366	1.00000	35,091	40,260	23,035	23,035	35,091	87.16%	35,861	35,861	35,861	923	1.024	5,477,833
669	206361198	1/1/2004	12/31/2004	01/07/69	HIGHLAND PALMS HEALTHCARE CENTER	HIGHLAND	92346	99	33,891	366	1.00000	33,891	36,234	20,209	20,209	33,891	93.53%	32,275	32,275	33,891	923	1.024	4,930,050
670	206361199	7/1/2003	6/30/2004	10/05/59	HILLCREST NURSING HOME	SAN BERNARDINC	92403	59	19,798	366	1.00000	19,798	21,594	18,848	18,848	19,798	91.68%	19,234	19,234	19,798	924	1.024	2,938,111
671	206361221	1/1/2004	12/31/2004	07/14/59	BRASWELL'S IVY RETREAT	MENTONE	92359	50	17,982	366	1.00000	17,982	18,300	13,520	13,520	17,982	98.26%	16,300	16,300	17,982	923	1.024	2,489,924
672	206361241	8/1/2003	7/31/2004	10/01/54	LAUREL CONVALESCENT HOSPITAL	FONTANA	92336	97	35,052	366	1.00000	35,052	35,502	27,786	27,786	35,052	98.73%	31,623	31,623	35,052	923	1.024	4,830,453
673	206361244	1/1/2004	12/31/2004	07/24/64	LINDA VALLEY CARE CENTER	LOMA LINDA	92354	83	26,611	366	1.00000	26,611	30,378	17,757	17,757	26,611	87.60%	27,059	27,059	27,059	923	1.024	4,133,274
674	206361257	7/1/2004	12/31/2004	09/12/66	MEDICAL CENTER CONVALESCENT HOSPITAL	SAN BERNARDINC	92404	99	15,340	184	0.50273	30,513	18,216	13,119	26,095	15,340	84.21%	16,226	32,275	32,275	924	1.024	4,930,050
675	206361265	1/1/2004	12/31/2004	11/13/63	MONTCLAIR MANOR CARE CENTER	MONTCLAIR	91763	59	19,118	366	1.00000	19,118	21,594	15,621	15,621	19,118	88.53%	19,234	19,234	19,234	917	1.055	3,027,057
676	206361276	1/1/2004	12/31/2004	01/01/58	ONTARIO HEALTHCARE CENTER	ONTARIO	91761	59	16,959	366	1.00000	16,959	21,594	12,297	12,297	16,959	78.54%	19,234	19,234	19,234	917	1.055	3,027,057
677	206361292	7/1/2003	6/30/2004	09/17/69	COMMUNITY CONVALESCENT CENTER OF SAN BERNARD	SAN BERNARDINC	92411	99	20,449	366	1.00000	20,449	36,234	16,236	16,236	20,449	56.44%	32,275	32,275	32,275	924	1.024	4,930,050
678	206361299	1/1/2004	12/31/2004	01/01/46	PLOTT NURSING HOME	ONTARIO	91764	216	71,351	366	1.00000	71,351	79,056	59,317	59,317	71,351	90.25%	70,418	70,418	71,351	917	1.055	11,082,108
679	206361311	1/1/2004	12/31/2004	11/04/66	RIMROCK VILLA CONVALESCENT HOSPITAL	BARSTOW	92311	59	20,596	366	1.00000	20,596	21,594	13,945	13,945	20,596	95.38%	19,234	19,234	20,596	923	1.024	2,938,111
680	206361333	1/1/2004	12/31/2004	11/29/69	VILLA MESA CARE CENTER	UPLAND	91786	99	34,106	366	1.00000	34,106	36,234	26,620	26,620	34,106	94.13%	32,275	32,275	34,106	917	1.055	5,079,300
681	206361351	11/1/2003	10/31/2004	04/25/66	REDLANDS HEALTHCARE CENTER	REDLANDS	92373	78	26,591	366	1.00000	26,591	28,548	12,037	12,037	26,591	93.14%	25,429	25,429	26,591	923	1.024	3,884,282
682	206361365	1/1/2004	12/31/2004	06/18/64	UPLAND CONVALESCENT HOSPITAL	UPLAND	91786	206	62,473	366	1.00000	62,473	75,396	35,362	35,362	62,473	82.86%	67,158	67,158	67,158	917	1.055	10,569,048
683	206361366	7/1/2003	6/30/2004	04/23/70	VALLEY HEALTHCARE CENTER	SAN BERNARDINC	92404	109	32,122	366	1.00000	32,122	39,894	20,367	20,367	32,122	80.52%	35,535	35,535	35,535	924	1.024	5,428,035
684	206361378	1/1/2004	12/31/2004	09/04/64	WATERMAN CONVALESCENT HOSPITAL	SAN BERNARDINO	92404	166	57,046	366	1.00000	57,046	60,756	41,225	41,225	57,046	93.89%	54,117	54,117	57,046	924	1.024	8,266,549
685	206361383	1/1/2004	12/31/2004	07/22/66	BRASWELL'S YUCAIPA VALLEY CONVALESCENT	YUCAIPA	92399	59	19,738	366	1.00000	19,738	21,594	12,233	12,233	19,738	91.41%	19,234	19,234	19,738	923	1.024	2,938,111
686	206364001	1/1/2004	12/31/2004	02/19/87	KNOLLS WEST CONVALESCENT HOSPITAL	VICTORVILLE	92392	62	22,253	366	1.00000	22,253	22,692	16,190	16,190	22,253	98.07%	20,212	20,212	22,253	923	1.024	3,087,506
687	206364035	1/1/2004	12/31/2004	02/02/89	SKY HARBOR CARE CENTER	YUCCA VALLEY	92284	99	31,641	366	1.00000	31,641	36,234	22,297	22,297	31,641	87.32%	32,275	32,275	32,275	922	1.032	4,968,566
688	206364036	1/1/2004	12/31/2004	03/16/89	BRASWELL'S COLONIAL CARE	REDLANDS	92373	243	80,513	366	1.00000	80,513	88,938	56,675	56,675	80,513	90.53%	79,220	79,220	80,513	923	1.024	12,101,032
689	206364042	10/1/2003	9/30/2004	07/17/89	ASISTENCIA VILLA REHABILITATION AND CARE CENTER	REDLANDS	92373	99	31,990	366	1.00000	31,990	36,234	13,694	13,694	31,990	88.29%	32,275	32,275	32,275	923	1.024	4,930,050
690	206364080	7/1/2003	6/30/2004	09/17/91	APPLE VALLEY CARE CENTER	APPLE VALLEY	92308	99	34,031	366	1.00000	34,031	36,234	15,411	15,411	34,031	93.92%	32,275	32,275	34,031	923	1.024	4,930,050
691	206364083	1/1/2004	12/31/2004	01/07/92	BRASWELL'S HAMPTON MANOR	YUCAIPA	92399	99	32,267	366	1.00000	32,267	36,234	21,145	21,145	32,267	89.05%	32,275	32,275	32,275	923	1.024	4,930,050
692	206364097	1/1/2004	12/31/2004	07/01/92	CHRISTIAN HERITAGE CARE CENTER	UPLAND	91786	70	24,277	366	1.00000	24,277	25,620	11,209	11,209	24,277	94.76%	22,821	22,821	24,277	917	1.055	3,591,424
693	206370655	1/1/2004	12/31/2004	01/01/50	ARROYO VISTA NURSING CENTER	SAN DIEGO	92105	53	17,490	366	1.00000	17,490	19,398	11,083	11,083	17,490	90.16%	17,278	17,278	17,490	921	1.040	2,680,559
694	206370659	1/1/2004	12/31/2004	02/04/69	ESCONDIDO CARE CENTER	ESCONDIDO	92025	180	59,119	366	1.00000	59,119	65,880	38,947	38,947	59,119	89.74%	58,681	58,681	59,119	920	1.040	9,103,786
695	206370660	1/1/2004	12/31/2004	03/22/68	COUNTRY VILLA LA MESA HC	LA MESA	91942	99	34,458	366	1.00000	34,458	36,234	16,513	16,513	34,458	95.10%	32,275	32,275	34,458	919	1.040	5,007,082
696	206370667	1/1/2004	12/31/2004	12/27/66	CALIFORNIA SPECIAL CARE CENTER	LA MESA	92041	90	27,108	366	1.00000	27,108	32,940	7,496	7,496	27,108	82.30%	29,341	29,341	29,341	920	1.040	4,551,893
697	206370669	1/1/2004	12/31/2004	11/13/74	VICTORIA SPECIAL CARE CENTER	EL CAJON	92020	120	42,336	366	1.00000	42,336	43,920	18,264	18,264	42,336	96.39%	39,121	39,121	39,121	920	1.040	6,069,190
698	206370671	1/1/2004	12/31/2004</																				

Fair Rental Value System (FRVS) Model - 2006/07 Rate Year

Count	OSHPD ID	Land % (AA3)	Equip/bed (AB3)	Fully Depreciated Minimum Value (AD3)	Adjust Age by Years (AG2):			Dep Amt/Year (AO1)			Rental Factor Calculation		FRVS Final Per Diem						
		10%	4,000	38.800%	5.00	Dep Amt/Year (AO1)	0.01800	Max Bldg Age (AO2)	34	T-bond rate for CY	4.64%								
														Capital Supplemental Information					
	Estimated Land Value	Estimated Equipment Value	Estimated Building + Equip Value	Estimated Building/Equip Minimum Value (fully depreciated)	Age Based on 2/1/2007 Midpoint	Received Five Year Age Reduction in 2005/06 Model?	Calculated Effective Age	Effective Age After Bed Additions	Effective Age After Improvements	Effective Age After Replacements	New Age (Incorporating Improvements)	Fully Depreciated per FRVS?	Actual Percent Depreciated	Actual Percent Undepreciated	Estimated Current Building/Equip Value	Greater of Minimum Value or Current Value	Greater of Minimum Value or Current Value Plus Land	Calculate Rate of Return on Estimated Value	FRVS Final Per Diem
A	X = W * AA3 (AA3=10%)	Y = H * AB3 (AB3 = \$4,000)	Z = W + Y	AA = Z * AD3 (AD3=38.8%)	AB = (M3 - D)/M2	AC	AD = If AC="yes" then AB-AG2, otherwise AB	AE	AF	AG	AH = If AE, AF or AG are populated, uses these amounts, otherwise AD	AI = If AH > 34.00, "yes", "no"	AJ = AH*AO1 (AO1=1.8%)	AK = 1 - AJ	AL = AK * Z	AM = AL if AL > AA AM = AA if AL < AA	AN = AM + X	AO = AN*AR5 (AR5 = rental factor)	AP = AO/T
660	206361129	483,045	388,000	5,218,453	2,024,760	36.30	yes	31.30			31.30	no	0.56341	0.43659	2,278,325	2,278,325	2,761,371	193,296	5.94
661	206361131	493,005	396,000	5,326,050	2,066,507	35.21	yes	30.21			30.21	no	0.54379	0.45621	2,429,814	2,429,814	2,922,819	204,597	6.34
662	206361137	283,851	228,000	3,066,514	1,189,807	43.78	yes	38.78			38.78	yes	0.69807	0.30193	925,886	1,189,807	1,473,659	103,156	5.01
663	206361146	493,005	396,000	5,326,050	2,066,507	39.01	yes	34.01			34.01	yes	0.61210	0.38790	2,065,984	2,066,507	2,559,512	179,166	5.12
664	206361150	408,348	328,000	4,411,476	1,711,653	44.95	yes	39.95			39.95	yes	0.71916	0.28084	1,238,902	1,711,653	2,120,000	148,400	5.12
665	206361158	1,000,950	804,000	10,813,496	4,195,636	42.23	yes	37.23			37.23	yes	0.67008	0.32992	3,567,567	4,195,636	5,196,586	363,761	5.55
666	206361161	493,005	396,000	5,326,050	2,066,507	37.74	yes	32.74			32.74	no	0.58928	0.41072	2,187,522	2,187,522	2,680,527	187,637	5.81
667	206361165	627,461	504,000	6,778,609	2,630,100	42.81	yes	37.81			37.81	yes	0.68056	0.31944	2,165,377	2,630,100	3,257,561	228,029	5.26
668	206361195	547,783	440,000	5,917,833	2,296,119	40.97	yes	35.97			35.97	yes	0.64751	0.35249	2,085,988	2,296,119	2,843,903	199,073	5.55
669	206361198	493,005	396,000	5,326,050	2,066,507	37.99	yes	32.99			32.99	no	0.59380	0.40620	2,163,424	2,163,424	2,656,429	185,950	5.49
670	206361199	293,811	236,000	3,174,111	1,231,555	47.23	yes	42.23			42.23	yes	0.76013	0.23987	761,370	1,231,555	1,525,366	106,776	5.39
671	206361221	248,992	200,000	2,689,924	1,043,691	47.46	yes	42.46			42.46	yes	0.76421	0.23579	634,249	1,043,691	1,292,683	90,488	5.03
672	206361241	483,045	388,000	5,218,453	2,024,760	52.23	yes	47.23			47.23	yes	0.85013	0.14987	782,084	2,024,760	2,507,805	175,546	5.01
673	206361244	413,327	332,000	4,465,274	1,732,526	42.44	yes	37.44			37.44	yes	0.67387	0.32613	1,456,265	1,732,526	2,145,854	150,210	5.55
674	206361257	493,005	396,000	5,326,050	2,066,507	40.31	yes	35.31			35.31	yes	0.63551	0.36449	1,941,302	2,066,507	2,559,512	179,166	5.55
675	206361265	302,706	236,000	3,263,057	1,266,066	43.13	yes	38.13			38.13	yes	0.68636	0.31364	1,023,423	1,266,066	1,568,772	109,814	5.71
676	206361276	302,706	236,000	3,263,057	1,266,066	48.98	yes	43.98			43.98	yes	0.79170	0.20830	679,679	1,266,066	1,568,772	109,814	5.71
677	206361292	493,005	396,000	5,326,050	2,066,507	37.30	yes	32.30			32.30	no	0.58136	0.41864	2,229,694	2,229,694	2,722,699	190,589	5.91
678	206361299	1,108,211	864,000	11,946,108	4,635,090	60.96	yes	55.96			55.96	yes	1.00726	(0.00726)	(86,756)	4,635,090	5,743,301	402,031	5.63
679	206361311	293,811	236,000	3,174,111	1,231,555	40.16	yes	35.16			35.16	yes	0.63290	0.36710	1,165,211	1,231,555	1,525,366	106,776	5.18
680	206361333	507,930	396,000	5,475,300	2,124,416	37.10	yes	32.10			32.10	no	0.57777	0.42223	2,311,833	2,311,833	2,819,763	197,383	5.79
681	206361351	388,428	312,000	4,196,282	1,628,157	40.69	yes	35.69			35.69	yes	0.64239	0.35761	1,500,618	1,628,157	2,016,586	141,161	5.31
682	206361365	1,056,905	824,000	11,393,048	4,420,502	42.54	yes	37.54			37.54	yes	0.67564	0.32436	3,695,456	4,420,502	5,477,407	383,419	5.71
683	206361366	542,803	436,000	5,864,035	2,275,246	36.70	yes	31.70			31.70	no	0.57064	0.42936	2,517,786	2,517,786	3,060,589	214,241	6.03
684	206361378	826,655	664,000	8,930,549	3,465,053	42.32	yes	37.32			37.32	yes	0.67180	0.32820	2,930,977	3,465,053	4,291,708	300,420	5.27
685	206361383	293,811	236,000	3,174,111	1,231,555	40.45	yes	35.45			35.45	yes	0.63807	0.36193	1,148,820	1,231,555	1,525,366	106,776	5.41
686	206364001	308,751	248,000	3,335,506	1,294,176	19.91	no	19.91			19.91	no	0.35838	0.64162	2,140,137	2,140,137	2,448,888	171,422	7.70
687	206364035	496,857	396,000	5,364,566	2,081,452	17.96	no	17.96			17.96	no	0.32326	0.67674	3,630,404	3,630,404	4,127,261	288,908	8.95
688	206364036	1,210,103	972,000	13,073,032	5,072,336	17.84	no	17.84			17.84	no	0.32120	0.67880	8,874,017	8,874,017	10,084,120	705,888	8.77
689	206364042	493,005	396,000	5,326,050	2,066,507	17.51	no	17.51			17.51	no	0.31515	0.68485	3,647,558	3,647,558	4,140,563	289,839	8.98
690	206364080	493,005	396,000	5,326,050	2,066,507	15.34	no	15.34			15.34	no	0.27620	0.72380	3,855,012	3,855,012	4,348,017	304,361	8.94
691	206364083	493,005	396,000	5,326,050	2,066,507	15.04	no	15.04			15.04	no	0.27069	0.72931	3,884,349	3,884,349	4,377,354	306,415	9.49
692	206364097	359,142	280,000	3,871,424	1,502,112	14.56	no	14.56			14.56	no	0.26203	0.73797	2,856,984	2,856,984	3,216,126	225,129	9.27
693	206370655	268,056	212,000	2,892,559	1,122,313	56.97	yes	51.97			51.97	yes	0.93541	0.06459	186,831	1,122,313	1,390,369	97,326	5.56
694	206370659	910,379	720,000	9,823,786	3,811,629	37.91	yes	32.91			32.91	no	0.59243	0.40757	4,003,917	4,003,917	4,914,296	344,001	5.82
695	206370660	500,708	396,000	5,403,082	2,096,396	38.78	yes	33.78			33.78	no	0.60811	0.39189	2,117,388	2,117,388	2,618,096	183,267	5.32
696	206370667	455,189	360,000	4,911,893	1,905,814	40.02	yes	35.02			35.02	yes	0.63030	0.36970	1,815,951	1,905,814	2,361,004	165,270	5.63
697	206370669	606,919	480,000	6,549,190	2,541,086	32.15	yes	27.15			27.15	no	0.48875	0.51125	3,348,247	3,348,247	3,955,166	276,862	7.08
698	206370671	328,748	260,000	3,547,478	1,376,422	41.94	yes	36.94			36.94	yes	0.66492	0.33508	1,188,696	1,376,422	1,705,169	119,362	5.15
699	206370678	379,324	300,000	4,093,244	1,588,179	44.91	yes	39.91			39.91	yes	0.71833	0.28167	1,152,953	1,588,179	1,967,503	137,725	5.63
700	206370684	601,861	476,000	6,494,614	2,519,910	39.00	yes	34.00			34.00	yes	0.61205	0.38795	2,519,591	2,519,910	3,121,772	218,524	5.18
701	206370687	493,005	392,000	5,348,505	2,075,220	38.78	yes	33.78			33.78	no	0.60811	0.39189	2,096,000	2,096,000	2,591,651	181,416	5.40
702	206370692	440,016	348,000	4,748,163	1,842,287	50.08	yes	45.08			45.08	yes	0.81143	0.18857	895,379	1,842,287	2,282,304	159,761	5.35
703	206370702	374,267	296,000	4,038,667	1,567,003	44.42	yes	39.42			39.42	yes	0.70952	0.29048	1,173,134	1,567,003	1,941,270	135,889	5.47

Fair Rental Value System (FRVS) Model - 2006/07 Rate Year

Days in Calendar Year (M2)	366
Rate Period Mid-Point (M3)	2/1/07

FRVS Variables: Statewide Average Occupancy (T2) 89.07%

Number of Months to Update Cost Per Sq Ft Square Feet Per Bed (Z2) 13  
400

RS Means Median Cost Per Sq Ft <sup>(1)</sup> 1/1/2006 \$ 119.00  
Updated at 2% annually, or .16667/mo. (Z4) 0.166667 2.16667 \$ 121.58

Count	OSHPD ID	OSHPD Begin Date	OSHPD End Date	L&C License Date or Other Information	Facility Name (Doing Business As)	City	OSHPD ZIP	Avg. Lic. Beds	OSHPD Total Days (as reported)	Days in Period	Cost Rpt (CR) Represents % of Year	Annualized Total Facility Days	Max Potential Days for CR Period	OSHPD SNF Meal Days	Annualized SNF Meal Days	OSHPD Total SNF Days	Occupancy Rate	Facility Potential Days at Avg Occ	Annualized Facility Total Days at Avg Occupancy	Greater of Annualized Days or Occ. Adjusted Annualized Days	1st Three Zip Code Digits	RS Means Location Factor <sup>(1)</sup>	Estimated Building Value
A	B	C	D	E	F	G	H	I	J = (C-B) + 1	K = J/M2 (M2=Days in CY)	L = I/K	M = H * J	N	O = N/K	P	Q = I/M	R = M * T2 (T2 = avg. occ.)	S = R/K	T = S if S > L T = L if S < L	U = first 3 digits of G	V	W = H (beds) * Z2 (sq. ft/bed) * Z4 (cost/sq.ft) * V (loc. factor)	
704	206370703	1/1/2004	12/31/2004	06/28/67	BRIGHTON PLACE - SAN DIEGO	SAN DIEGO	92105	99	31,704	366	1.00000	31,704	36,234	28,250	28,250	31,704	87.50%	32,275	32,275	32,275	921	1.040	5,007,082
705	206370708	4/1/2003	3/31/2004	07/12/65	FREDERICKA MANOR CARE CENTER	CHULA VISTA	92010	174	61,812	366	1.00000	61,812	63,684	16,725	16,725	61,812	97.06%	56,725	56,725	61,812	920	1.040	8,800,326
706	206370710	1/1/2004	12/31/2004	08/22/68	FRIENDSHIP MANOR NURSING & REHAB CENTER	NATIONAL CITY	92050	104	35,864	366	1.00000	35,864	38,064	18,891	18,891	35,864	94.22%	33,905	33,905	35,864	920	1.040	5,259,965
707	206370711	10/1/2003	9/30/2004	11/12/65	CARE WITH DIGNITY CONVALESCENT HOSPITAL	SAN DIEGO	92123	99	28,592	366	1.00000	28,592	36,234	16,285	16,285	28,592	78.91%	32,275	32,275	32,275	921	1.040	5,007,082
708	206370712	12/1/2003	11/30/2004	07/01/68	PLEASANT CARE NURSING & REHAB - SAN DIEGO	SAN DIEGO	92123	305	95,677	366	1.00000	95,677	111,630	66,819	66,819	95,677	85.71%	99,432	99,432	99,432	921	1.040	15,425,859
709	206370713	1/1/2004	12/31/2004	12/29/69	WINDSOR GARDENS CONV. REHAB CENTER OF GOLDEN H	SAN DIEGO	92102	99	33,424	366	1.00000	33,424	36,234	23,154	23,154	33,424	92.24%	32,275	32,275	33,424	921	1.040	5,007,082
710	206370715	1/1/2004	12/31/2004	01/07/57	BRIGHTON PLACE - LA MESA	LA MESA	92041	59	20,886	366	1.00000	20,886	21,594	14,417	14,417	20,886	96.72%	19,234	19,234	20,886	920	1.040	2,984,019
711	206370718	10/1/2003	9/30/2004	07/01/57	HILLCREST MANOR SANITARIUM	NATIONAL CITY	91950	60	21,917	366	1.00000	21,917	21,960	20,403	20,403	21,917	99.80%	19,560	19,560	21,917	919	1.040	3,034,595
712	206370719	1/1/2004	12/31/2004	09/17/69	EVERGREEN HEALTH AND REHAB CENTER-SAN DIEGO	SAN DIEGO	92103	195	39,945	366	1.00000	39,945	71,370	29,875	29,875	39,945	55.97%	63,572	63,572	63,572	921	1.040	9,862,434
713	206370732	1/1/2004	12/31/2004	11/12/65	KEARNY MESA CONVALESCENT AND NURSING HOME	SAN DIEGO	92111	98	34,739	366	1.00000	34,739	35,868	11,003	11,003	34,739	96.85%	31,949	31,949	34,739	921	1.040	4,956,505
714	206370735	1/1/2004	12/31/2004	05/24/66	ARBOR HILLS NURSING AND REHAB	LA MESA	92014	102	33,368	366	1.00000	33,368	37,332	11,811	11,811	33,368	89.38%	33,253	33,253	33,368	920	1.040	5,158,812
715	206370736	1/1/2004	12/31/2004	02/10/64	LEMON GROVE CARE & REHABILITATION CENTER	LEMON GROVE	92045	154	54,611	366	1.00000	54,611	56,364	40,224	40,224	54,611	96.89%	50,205	50,205	54,611	920	1.040	7,788,794
716	206370737	1/1/2004	12/31/2004	05/17/66	PARKSIDE SPECIAL CARE CENTER	EL CAJON	92020	52	18,422	366	1.00000	18,422	19,032	8,888	8,888	18,422	96.79%	16,952	16,952	18,422	920	1.040	2,629,983
717	206370740	1/1/2004	12/31/2004	11/23/66	MADISON CARE CENTER	EL CAJON	92021	96	31,901	366	1.00000	31,901	35,136	26,166	26,166	31,901	90.79%	31,297	31,297	31,901	920	1.040	4,855,352
718	206370741	1/1/2004	12/31/2004	02/16/68	MAGNOLIA SPECIAL CARE CENTER	EL CAJON	92020	99	35,338	366	1.00000	35,338	36,234	21,918	21,918	35,338	97.53%	32,275	32,275	35,338	920	1.040	5,007,082
719	206370747	2/1/2003	1/31/2004	01/16/67	MISSION HILLS HEALTH CARE INC	SAN DIEGO	92103	96	32,812	365	0.99727	32,902	35,400	29,399	29,480	31,300	93.64%	31,211	31,297	32,902	921	1.040	4,855,352
720	206370750	2/1/2003	1/31/2004	04/11/72	MOUNT MIGUEL COVENANT VILLAGE	SPRING VALLEY	91977	88	27,266	365	0.99727	27,341	32,120	10,191	10,219	27,266	84.89%	28,610	28,689	28,689	919	1.040	4,450,740
721	206370752	1/1/2004	12/31/2004	05/13/63	EVERGREEN ENCINITAS HEALTHCARE CENTER	ENCINITAS	92024	99	27,440	366	1.00000	27,440	36,234	15,788	15,788	27,440	75.73%	32,275	32,275	32,275	920	1.040	5,007,082
722	206370756	1/1/2004	12/31/2004	07/11/72	PARADISE HILLS CONVALESCENT CENTER	SAN DIEGO	92139	162	47,965	366	1.00000	47,965	59,292	35,109	35,109	47,965	80.90%	52,813	52,813	52,813	921	1.040	8,193,407
723	206370763	1/1/2004	12/31/2004	01/23/64	POINT LOMA CONVALESCENT HOSPITAL	SAN DIEGO	92110	133	44,300	366	1.00000	44,300	48,678	25,025	25,025	44,300	91.01%	43,359	43,359	44,300	921	1.040	6,726,686
724	206370765	1/1/2004	12/31/2004	01/01/62	THE ROYAL HOME	EL CAJON	92021	19	6,935	366	1.00000	6,935	6,954	6,935	6,935	6,935	99.73%	6,194	6,194	6,935	920	1.040	960,955
725	206370769	1/1/2004	12/31/2004	02/01/61	LA MESA HEALTHCARE CENTER	LA MESA	91941	94	31,801	366	1.00000	31,801	34,404	21,328	21,328	31,801	92.43%	30,645	30,645	31,801	919	1.040	4,754,199
726	206370770	1/1/2004	12/31/2004	10/25/63	JACOB HEALTH CARE CENTER	SAN DIEGO	92105	77	25,582	366	1.00000	25,582	28,182	12,209	12,209	25,582	90.77%	25,103	25,103	25,582	921	1.040	3,894,397
727	206370776	1/1/2004	12/31/2004	06/14/50	BRIGHTON PLACE SPRING VALLEY	SPRING VALLEY	91977	75	26,428	366	1.00000	26,428	27,450	22,165	22,165	26,428	96.28%	24,451	24,451	26,428	919	1.040	3,793,244
728	206370778	10/1/2003	9/30/2004	05/24/66	GRANITE HILLS CONVALESCENT HOSPITAL	EL CAJON	92021	99	33,121	366	1.00000	33,121	36,234	26,948	26,948	33,121	91.41%	32,275	32,275	33,121	920	1.040	5,007,082
729	206370779	1/1/2004	12/31/2004	07/21/69	EVERGREEN LA JOLLA HC	LA JOLLA	92835	161	37,387	366	1.00000	37,387	58,926	17,593	17,593	37,387	63.45%	52,487	52,487	52,487	928	1.061	8,307,253
730	206370781	1/1/2004	12/31/2004	02/04/64	LA PALOMA HEALTHCARE CENTER	OCEANSIDE CA	92056	89	28,737	366	1.00000	28,737	32,574	15,984	15,984	28,737	88.22%	29,015	29,015	29,015	920	1.040	4,501,316
731	206370784	1/1/2004	12/31/2004	01/17/61	VALLE VISTA CONVALESCENT CENTER	ESCONDIDO	92025	59	19,404	366	1.00000	19,404	21,594	10,500	10,500	19,404	89.86%	19,234	19,234	19,404	920	1.040	2,984,019
732	206370790	1/1/2004	12/31/2004	06/28/60	LIFE CARE CENTER OF VISTA	VISTA	92083	176	50,089	366	1.00000	50,089	64,416	28,553	28,553	50,089	77.76%	57,377	57,377	57,377	920	1.040	8,901,479
733	206370793	1/1/2004	12/31/2004	04/14/58	BRIGHTON PLACE - EAST	SPRING VALLEY	91977	50	17,742	366	1.00000	17,742	18,300	14,361	14,361	17,742	96.95%	16,300	16,300	17,742	919	1.040	2,528,829
734	206370794	1/1/2004	12/31/2004	03/31/58	LAKESIDE SPECIAL CARE CENTER	LAKESIDE	92040	94	34,365	366	1.00000	34,365	34,404	28,290	28,290	34,365	99.89%	30,645	30,645	34,365	920	1.040	4,754,199
735	206370904	1/1/2004	12/31/2004	02/17/76	COLLINGWOOD MANOR NURSING FACILITY	CHULA VISTA	91910	100	28,620	366	1.00000	28,620	36,600	16,482	16,482	17,491	78.20%	32,601	32,601	32,601	919	1.040	5,057,659
736	206371261	1/1/2004	12/31/2004	06/15/78	PARADISE VALLEY HEALTH CARE CENTER	NATIONAL CITY	91950	86	30,269	366	1.00000	30,269	31,476	15,855	15,855	30,269	96.17%	28,037	28,037	30,269	919	1.040	4,349,586
737	206371321	1/1/2004	12/31/2004	04/11/78	REDWOOD TERRACE HEALTH CENTER	ESCONDIDO	92025	59	15,624	366	1.00000	15,624	21,594	1,659	1,659	15,624	72.35%	19,234	19,234	19,234	920	1.040	2,984,019
738	206371458	10/1/2003	9/30/2004	10/03/60	THE BRADLEY COURT	EL CAJON	92000	56	19,129	366	1.00000	19,129	20,496	13,966	13,966	19,129	93.33%	18,256	18,256	19,129	920	1.040	2,832,289
739	206371593	6/1/2003	5/31/2004	05/19/81	MANORCARE HEALTH SERVICES - RANCHO BERNARDO	POWAY	92064	99	27,941	366	1.00000	27,941	36,234	13,797	13,797	27,941	77.11%	32,275	32,275	32,275	920	1.040	5,007,082
740	206371598	9/1/2003	8/31/2004	01/04/82	ST. PAUL'S HEALTH CARE CENTER	SAN DIEGO	92103	59	17,820	366	1.00000	17,820	21,594	2,230	2,230	17,820	82.52%	19,234	19,234	19,234	921	1.040	2,984,019
741	206371658	6/1/2003	5/31/2004	09/03/84	MCHS - ENCINITAS	ENCINITAS	92024	120	33,449	366	1.00000	33,449	43,920	20,791	20,791	33,449	76.16%	39,121	39,121	39,121	920	1.040	6,069,190
742	206371703	1/1/2004	12/31/2004	07/24/85	VILLA MONTE VISTA	POWAY	92064	149	46,202	366	1.00000	46,202	54,534	27,675	27,675	46,202	84.72%	48,575	48,575	48,575	920	1.040	7,535,911
743	206371716	10/1/2003	9/30/2004	01/14/86	LIFE CARE CENTER OF ESCONDIDO	ESCONDIDO	92025	120	41,026	366	1.00000	41,026	43,920	23,333	23,333	41,026	93.41%	39,121	39,121	41,026	920	1.040	6,069,190
744	206374014	1/1/2004	12/31/2004	06/19/87	CASTLE MANOR CONVALESCENT CENTER	NATIONAL CITY	92050	99	34,382	366	1.00000	34,382	36,234	18,092	18,092	34,382	94.89%	32,275	32,275	34,382	920	1.040	5,007,082
745	206374019	1/1/2004	12/31/2004	10/28/87	STANFORD COURT NURSING CENTER OF SANTEE	SANTEE	92071	105	34,499	366	1.00000	34,499	38,430	14,904	14,904	34,499	89.77%	34,231	34,231	34,499	920	1.040	5,310,542
746	206374028	1/1/2004	12/31/2004	09/20/88	EVERGREEN CARMEL MOUNTAIN HEALTH & REHAB CEN	SAN DIEGO	92128	120	39,563	366	1.00000	39,563	43,920	30,530	30,530	39,563							

Fair Rental Value System (FRVS) Model - 2006/07 Rate Year

		Land % (AA3)	Equip/bed (AB3)	Fully Depreciated Minimum Value (AD3)	Adjust Age by Years (AG2):					Dep Amt/Year (AO1)	0.01800	Rental Factor Calculation								
		10%	4,000	38.800%	5.00					Max Bldg Age (AO2)	34	T-bond rate for CY	4.64%	Floor	7.00%	Ceiling	9.00%	Rental Factor (AR5)	7.00%	
		Capital Supplemental Information																		
Count	OSHPD ID	Estimated Land Value	Estimated Equipment Value	Estimated Building + Equip Value	Estimated Building/Equip Minimum Value (fully depreciated)	Age Based on 2/1/2007 Midpoint	Received Five Year Age Reduction in 2005/06 Model?	Calculated Effective Age	Effective Age After Bed Additions	Effective Age After Improvements	Effective Age After Replacements	New Age (Incorporating Improvements)	Fully Depreciated per FRVS?	Actual Percent Depreciated	Actual Percent Undepreciated	Estimated Current Building/Equip Value	Greater of Minimum Value or Current Value	Greater of Minimum Value or Current Value Plus Land	Calculate Rate of Return on Estimated Value	FRVS Final Per Diem
A	X = W * AA3 (AA3=10%)	Y = H * AB3 (AB3 = \$4,000)	Z = W + Y	AA = Z * AD3 (AD3=38.8%)	AB = (M3 - D)/M2	AC	AD = If AC="yes" then AB-AG2, otherwise AB)	AE	AF	AG	AH = If AE, AF or AG are populated, uses these amounts, otherwise AD	AI = If AH > 34.00, "yes", "no"	AJ = AH*AO1 (AO1=1.8%)	AK = 1 - AJ	AL = AK * Z	AM = AL if AL > AA AM = AA if AL < AA	AN = AM + X	AO = AN*AR5 (AR5 = rental factor)	AP = AO/T	
704	206370703	500,708	396,000	5,403,082	2,096,396	39.52	yes	34.52				34.52	yes	0.62130	0.37870	2,046,174	2,096,396	2,597,104	181,797	5.63
705	206370708	880,033	696,000	9,496,326	3,684,575	41.47	yes	36.47				36.47	yes	0.65651	0.34349	3,261,910	3,684,575	4,564,607	319,522	5.17
706	206370710	525,997	416,000	5,675,965	2,202,274	38.37	yes	33.37				33.37	no	0.60059	0.39941	2,267,036	2,267,036	2,793,033	195,512	5.45
707	206370711	500,708	396,000	5,403,082	2,096,396	41.14	yes	36.14				36.14	yes	0.65046	0.34954	1,888,599	2,096,396	2,597,104	181,797	5.63
708	206370712	1,542,586	1,220,000	16,645,859	6,458,593	38.51	yes	33.51				33.51	no	0.60315	0.39685	6,605,950	6,605,950	8,148,536	570,398	5.74
709	206370713	500,708	396,000	5,403,082	2,096,396	37.02	yes	32.02				32.02	no	0.57630	0.42370	2,289,312	2,289,312	2,790,021	195,301	5.84
710	206370715	298,402	236,000	3,220,019	1,249,367	49.96	yes	44.96				44.96	yes	0.80936	0.19064	613,862	1,249,367	1,547,769	108,344	5.19
711	206370718	303,460	240,000	3,274,595	1,270,543	49.49	yes	44.49				44.49	yes	0.80075	0.19925	652,450	1,270,543	1,574,002	110,180	5.03
712	206370719	986,243	780,000	10,642,434	4,129,265	37.30	yes	32.30				32.30	no	0.58136	0.41864	4,455,342	4,455,342	5,441,585	380,911	5.99
713	206370732	495,651	392,000	5,348,505	2,075,220	41.14	yes	36.14				36.14	yes	0.65046	0.34954	1,869,522	2,075,220	2,570,871	179,961	5.18
714	206370735	515,881	408,000	5,566,812	2,159,923	40.61	yes	35.61				35.61	yes	0.64097	0.35903	1,998,668	2,159,923	2,675,804	187,306	5.61
715	206370736	778,879	616,000	8,404,794	3,261,060	42.89	yes	37.89				37.89	yes	0.68198	0.31802	2,672,862	3,261,060	4,039,940	282,796	5.18
716	206370737	262,998	208,000	2,837,983	1,101,137	40.63	yes	35.63				35.63	yes	0.64131	0.35869	1,017,952	1,101,137	1,364,135	95,489	5.18
717	206370740	485,535	384,000	5,239,352	2,032,869	40.11	yes	35.11				35.11	yes	0.63197	0.36803	1,928,253	2,032,869	2,518,404	176,288	5.53
718	206370741	500,708	396,000	5,403,082	2,096,396	38.88	yes	33.88				33.88	no	0.60984	0.39016	2,108,088	2,108,088	2,608,796	182,616	5.17
719	206370747	485,535	384,000	5,239,352	2,032,869	39.96	yes	34.96				34.96	yes	0.62931	0.37069	1,942,168	2,032,869	2,518,404	176,288	5.36
720	206370750	445,074	352,000	4,802,740	1,863,463	34.74	yes	29.74				29.74	no	0.53528	0.46472	2,231,935	2,231,935	2,677,009	187,391	6.53
721	206370752	500,708	396,000	5,403,082	2,096,396	43.63	yes	38.63				38.63	yes	0.69541	0.30459	1,645,726	2,096,396	2,597,104	181,797	5.63
722	206370756	819,341	648,000	8,841,407	3,430,466	34.49	yes	29.49				29.49	no	0.53080	0.46920	4,148,359	4,148,359	4,967,700	347,739	6.58
723	206370763	672,669	532,000	7,258,686	2,816,370	42.94	yes	37.94				37.94	yes	0.68287	0.31713	2,301,955	2,816,370	3,489,039	244,233	5.51
724	206370765	96,096	76,000	1,036,955	402,339	44.99	yes	39.99				39.99	yes	0.71985	0.28015	290,500	402,339	498,434	34,890	5.03
725	206370769	475,420	376,000	5,130,199	1,990,517	45.90	yes	40.90				40.90	yes	0.73628	0.26372	1,352,943	1,990,517	2,465,937	172,616	5.43
726	206370770	389,440	308,000	4,202,397	1,630,530	43.18	yes	38.18				38.18	yes	0.68730	0.31270	1,314,110	1,630,530	2,019,970	141,398	5.53
727	206370776	379,324	300,000	4,093,244	1,588,179	56.52	yes	51.52				51.52	yes	0.92734	0.07266	297,398	1,588,179	1,967,503	137,725	5.21
728	206370778	500,708	396,000	5,403,082	2,096,396	40.61	yes	35.61				35.61	yes	0.64097	0.35903	1,939,898	2,096,396	2,597,104	181,797	5.49
729	206370779	830,725	644,000	8,951,253	3,473,086	37.46	yes	32.46				32.46	no	0.58421	0.41579	3,721,814	3,721,814	4,552,539	318,678	6.07
730	206370781	450,132	356,000	4,857,316	1,884,639	42.90	yes	37.90				37.90	yes	0.68228	0.31772	1,543,273	1,884,639	2,334,770	163,434	5.63
731	206370784	298,402	236,000	3,220,019	1,249,367	45.95	yes	40.95				40.95	yes	0.73702	0.26298	846,812	1,249,367	1,547,769	108,344	5.58
732	206370790	890,148	704,000	9,605,479	3,726,926	46.50	yes	41.50				41.50	yes	0.74700	0.25300	2,430,186	3,726,926	4,617,074	323,195	5.63
733	206370793	252,883	200,000	2,728,829	1,058,786	48.70	yes	43.70				43.70	yes	0.78664	0.21336	582,225	1,058,786	1,311,669	91,817	5.18
734	206370794	475,420	376,000	5,130,199	1,990,517	48.74	yes	43.74				43.74	yes	0.78733	0.21267	1,091,050	1,990,517	2,465,937	172,616	5.02
735	206370904	505,766	400,000	5,457,659	2,117,572	30.89	no	30.89				30.89	no	0.55608	0.44392	2,422,753	2,422,753	2,928,519	204,996	6.29
736	206371261	434,959	344,000	4,693,586	1,821,112	28.57	no	28.57				28.57	no	0.51433	0.48567	2,279,544	2,279,544	2,714,503	190,015	6.28
737	206371321	298,402	236,000	3,220,019	1,249,367	28.75	no	28.75				28.75	no	0.51752	0.48248	1,553,580	1,553,580	1,851,982	129,639	6.74
738	206371458	283,229	224,000	3,056,289	1,185,840	46.23	yes	41.23				41.23	yes	0.74223	0.25777	787,821	1,185,840	1,469,069	102,835	5.38
739	206371593	500,708	396,000	5,403,082	2,096,396	25.65	no	25.65				25.65	no	0.46175	0.53825	2,908,187	2,908,187	3,408,895	238,623	7.39
740	206371598	298,402	236,000	3,220,019	1,249,367	25.02	no	25.02				25.02	no	0.45044	0.54956	1,769,585	1,769,585	2,067,987	144,759	7.53
741	206371658	606,919	480,000	6,549,190	2,541,086	22.37	no	22.37				22.37	no	0.40259	0.59741	3,912,551	3,912,551	4,519,470	316,363	8.09
742	206371703	753,591	596,000	8,131,911	3,155,182	21.48	no	21.48				21.48	no	0.38666	0.61334	4,987,661	4,987,661	5,741,252	401,888	8.27
743	206371716	606,919	480,000	6,549,190	2,541,086	21.01	no	21.01				21.01	no	0.37810	0.62190	4,072,952	4,072,952	4,679,871	327,591	7.98
744	206374014	500,708	396,000	5,403,082	2,096,396	19.58	no	19.58				19.58	no	0.35248	0.64752	3,498,629	3,498,629	3,999,337	279,954	8.14
745	206374019	531,054	420,000	5,730,542	2,223,450	19.22	no	19.22				19.22	no	0.34603	0.65397	3,747,586	3,747,586	4,278,640	299,505	8.68
746	206374028	606,919	480,000	6,549,190	2,541,086	18.33	no	18.33				18.33	no	0.32990	0.67010	4,388,602	4,388,602	4,995,521	349,686	8.84
747	206374029	1,512,240	1,196,000	16,318,399	6,331,539	18.27	no	18.27				18.27	no	0.32882	0.67118	10,952,589	10,952,589	12,464,829	872,538	8.54



Fair Rental Value System (FRVS) Model - 2006/07 Rate Year

Days in Calendar Year (M2)	366	FRVS Variables: Statewide Average Occupancy (T2)	89.07%	Number of Months to Update Cost Per Sq Ft Square Feet Per Bed (Z2)	13 400
Rate Period Mid-Point (M3)	2/1/07				
		RS Means Median Cost Per Sq Ft <sup>(1)</sup>	1/1/2006	\$	119.00
		Updated at 2% annually, or .16667/mo. (Z4)	0.166667	2.16667	\$ 121.58

Count	OSHPD ID	OSHPD Begin Date	OSHPD End Date	L&C License Date or Other Information	Facility Name (Doing Business As)	City	OSHPD ZIP	Avg. Lic. Beds	OSHPD Total Days (as reported)	Days in Period	Cost Rpt (CR) Represents % of Year	Annualized Total Facility Days	Max Potential Days for CR Period	OSHPD SNF Meal Days	Annualized SNF Meal Days	OSHPD Total SNF Days	Occupancy Rate	Facility Potential Days at Avg Occ (for CR Period)	Annualized Facility Total Days at Avg Occupancy	Greater of Annualized Days or Occ. Adjusted Annualized Days	1st Three Zip Code Digits	RS Means Location Factor <sup>(1)</sup>	Estimated Building Value
A	B	C	D	E	F	G	H	I	J = (C-B) + 1	K = J/M2 (M2=Days in CY)	L = I/K	M = H * J	N	O = N/K	P	Q = I/M	R = M * T2 (T2 = avg. occ.)	S = R/K	T = S if S > L T = L if S < L	U = first 3 digits of G	V	W = H (beds) * Z2 (sq. ft/bed) * Z4 (cost/sq.ft) * V (loc. factor)	
748	206374043	12/1/2003	11/30/2004	04/24/89	PLEASANT CONVALESCENT VISTA	VISTA	92084	187	42,821	366	1.00000	42,821	68,442	30,228	30,228	42,821	62.57%	60,963	60,963	60,963	920	1.040	9,457,822
749	206374058	1/1/2004	12/31/2004	02/05/90	VISTA KNOLL SPECIALIZED CARE	VISTA	92083	119	40,076	366	1.00000	40,076	43,554	28,412	28,412	40,076	92.01%	38,795	38,795	40,076	920	1.040	6,018,614
750	206374060	7/1/2003	6/30/2004	02/23/90	VILLAGE SQUARE NURSING CENTER	SAN MARCOS	92069	118	36,532	366	1.00000	36,532	43,188	20,139	20,139	36,532	84.59%	38,469	38,469	38,469	920	1.040	5,968,037
751	206374064	7/1/2003	6/30/2004	06/01/90	DOROTHY & JOSEPH GOLDBERG HEALTHCARE CENTER	ENCINITAS	92024	58	19,350	366	1.00000	19,350	21,228	8,973	8,973	19,350	91.15%	18,908	18,908	19,350	920	1.040	2,933,442
752	206374066	1/1/2004	12/31/2004	06/16/90	COUNTRY HILLS HEALTH CARE CENTER	EL CAJON	92021	305	107,379	366	1.00000	107,379	111,630	85,782	85,782	107,379	96.19%	99,432	99,432	107,379	920	1.040	15,425,859
753	206374248	4/1/2003	3/31/2004	09/11/98	CARLSBAD CARE CENTER	CARLSBAD	92008	33	10,643	366	1.00000	10,643	12,078	2,495	2,495	10,643	88.12%	10,758	10,758	10,758	920	1.040	1,669,027
754	206380762	1/1/2004	12/31/2004	02/08/71	GROVE STREET EXTENDED CARE AND LIVING CENTER	SAN FRANCISCO	94117	168	58,571	366	1.00000	58,571	61,488	51,582	51,582	58,571	95.26%	54,769	54,769	58,571	941	1.217	9,942,968
755	206380772	1/1/2004	12/31/2004	07/19/63	CENTRAL GARDENS	SAN FRANCISCO	94115	92	27,024	366	1.00000	27,024	33,672	16,351	16,351	27,024	80.26%	29,993	29,993	29,993	941	1.217	5,444,959
756	206380814	1/1/2004	12/31/2004	07/16/68	NINETEENTH AVENUE HEALTHCARE CENTER	SAN FRANCISCO	94116	140	50,960	366	1.00000	50,960	51,240	45,566	45,566	50,960	99.45%	45,641	45,641	50,960	941	1.217	8,285,807
757	206380830	1/1/2004	12/31/2004	05/25/65	HAYES CONVALESCENT HOSPITAL	SAN FRANCISCO	94117	34	11,174	366	1.00000	11,174	12,444	4,111	4,111	11,174	89.79%	11,084	11,084	11,174	941	1.217	2,012,267
758	206380885	1/1/2004	12/31/2004	09/06/66	S.F. COMMUNITY CONVALESCENT HOSPITAL	SAN FRANCISCO	94115	116	39,731	366	1.00000	39,731	42,456	28,925	28,925	39,731	93.58%	37,817	37,817	39,731	941	1.217	6,865,383
759	206380921	7/1/2003	6/30/2004	02/19/70	GOLDEN GATE HEALTHCARE CENTER	SAN FRANCISCO	94115	120	43,345	366	1.00000	43,345	43,920	32,143	32,143	43,345	98.69%	39,121	39,121	43,345	941	1.217	7,102,120
760	206380958	1/1/2004	12/31/2004	06/18/69	ST. ANNE'S HOME	SAN FRANCISCO	94118	46	16,303	366	1.00000	16,303	16,836	14,672	14,672	16,303	96.83%	14,996	14,996	16,303	941	1.217	2,722,479
761	206380984	7/1/2003	6/30/2004	10/30/67	VICTORIAN HEALTHCARE CENTER	SAN FRANCISCO	94115	90	32,571	366	1.00000	32,571	32,940	26,111	26,111	32,571	98.88%	29,341	29,341	32,571	941	1.217	5,326,590
762	206382635	1/1/2004	12/31/2004	08/17/64	CONVALESCENT CENTER MISSION STREET	SAN FRANCISCO	94112	53	18,737	366	1.00000	18,737	19,398	16,102	16,102	18,737	96.59%	17,278	17,278	18,737	941	1.217	3,136,770
763	206382673	1/1/2004	12/31/2004	12/08/60	MISSION BAY CONVALESCENT HOSPITAL	SAN FRANCISCO	94107	50	15,960	366	1.00000	15,960	18,300	13,817	13,817	15,960	87.21%	16,300	16,300	16,300	941	1.217	2,959,217
764	206390794	7/1/2003	6/30/2004	01/01/53	CRESCENT COURT NURSING HOME	LODI	95240	28	9,067	366	1.00000	9,067	10,248	4,835	4,835	9,067	88.48%	9,128	9,128	9,128	952	1.084	1,476,058
765	206390796	11/1/2003	10/31/2004	08/30/63	BETHANY HOME SOCIETY OF SAN JOAQUIN COUNTY	RIPON	95366	92	32,321	366	1.00000	32,321	33,672	16,590	16,590	32,321	95.99%	29,993	29,993	32,321	953	1.073	4,800,691
766	206390826	1/1/2004	12/31/2004	12/24/65	CHATEAU CONVALESCENT HOSPITAL	STOCKTON	95207	99	33,849	366	1.00000	33,849	36,234	25,309	25,309	33,849	93.42%	32,275	32,275	33,849	952	1.084	5,218,920
767	206390865	1/1/2004	12/31/2004	02/01/63	ELMHAVEN CARE CENTER	STOCKTON	95207	128	39,177	366	1.00000	39,177	46,848	30,660	30,660	39,177	83.63%	41,729	41,729	41,729	952	1.084	6,747,695
768	206390873	1/1/2004	12/31/2004	10/31/66	FAIRMONT REHABILITATION HOSPITAL	LODI	95240	59	20,883	366	1.00000	20,883	21,594	11,138	11,138	20,883	96.71%	19,234	19,234	20,883	952	1.084	3,110,266
769	206390894	1/1/2004	12/31/2004	10/28/57	WINE COUNTRY CARE CENTER	LODI	95240	87	30,358	366	1.00000	30,358	31,842	22,225	22,225	30,358	95.34%	28,363	28,363	30,358	952	1.084	4,586,324
770	206390902	10/1/2003	9/30/2004	01/01/58	GOOD SAMARITAN REHAB & CARE CENTER	STOCKTON	95204	98	32,362	366	1.00000	32,362	35,868	27,454	27,454	32,362	90.23%	31,949	31,949	32,362	952	1.084	5,166,204
771	206390916	1/1/2004	12/31/2004	11/06/67	LASALLETTE HEALTH & REHAB CENTER	STOCKTON	95204	120	40,218	366	1.00000	40,218	43,920	23,800	23,800	40,218	91.57%	39,121	39,121	40,218	952	1.084	6,325,964
772	206390929	1/1/2004	12/31/2004	09/15/70	MANTECA CARE AND REHAB. CENTER	MANTECA	95336	176	46,977	366	1.00000	46,977	64,416	33,441	33,441	46,977	72.93%	57,377	57,377	57,377	953	1.073	9,183,930
773	206390973	1/1/2004	12/31/2004	01/01/64	PALM HAVEN CARE CENTER	MANTECA	95336	99	32,802	366	1.00000	32,802	36,234	22,491	22,491	32,802	90.53%	32,275	32,275	32,802	953	1.073	5,165,961
774	206391045	1/1/2004	12/31/2004	02/14/67	BEVERLY MANOR CONV HOSPITAL - STOCKTON	STOCKTON	95204	99	35,041	366	1.00000	35,041	36,234	31,433	31,433	35,041	96.71%	32,275	32,275	35,041	952	1.084	5,218,920
775	206391887	11/1/2003	10/31/2004	02/14/77	DELTA REHAB AND CARE CENTER	LODI	95242	74	24,612	366	1.00000	24,612	27,084	15,980	15,980	24,612	90.87%	24,125	24,125	24,612	952	1.084	3,901,011
776	206392202	1/1/2004	12/31/2004	06/07/72	HAMPTON CARE CENTER	STOCKTON	95207	120	35,788	366	1.00000	35,788	43,920	26,717	26,717	35,788	81.48%	39,121	39,121	39,121	952	1.084	6,325,964
777	206392288	1/1/2004	12/31/2004	05/10/65	TRACY CONVALESCENT HOSPITAL	TRACY	95378	62	21,157	366	1.00000	21,157	22,692	14,632	14,632	21,157	93.24%	20,212	20,212	21,157	953	1.073	3,235,248
778	206392310	1/1/2004	12/31/2004	09/14/62	DELTA VALLEY CONVALESCENT HOSPITAL	STOCKTON	95203	68	22,427	366	1.00000	22,427	24,888	19,576	19,576	22,427	90.11%	22,169	22,169	22,427	952	1.084	3,584,713
779	206392330	3/1/2003	2/29/2004	02/17/84	ARBOR CONVALESCENT HOSPITAL	LODI	95240	149	48,954	366	1.00000	48,954	54,534	27,751	27,751	48,954	89.77%	48,575	48,575	48,954	952	1.084	7,854,738
780	206392394	1/1/2004	12/31/2004	10/14/86	WHISPERING HOPE CARE CENTER INC	STOCKTON	95210	99	32,789	366	1.00000	32,789	36,234	30,643	30,643	32,789	90.49%	32,275	32,275	32,789	952	1.084	5,218,920
781	206394001	1/1/2004	12/31/2004	02/23/87	NEW HOPE HEALTHCARE CENTER	TRACY	95378	99	32,987	366	1.00000	32,987	36,234	22,789	22,789	32,987	91.04%	32,275	32,275	32,987	953	1.073	5,165,961
782	206394003	7/1/2003	6/30/2004	04/19/88	VALLEY GARDENS HEALTH CARE CENTER	STOCKTON	95210	120	42,282	366	1.00000	42,282	43,920	19,914	19,914	42,282	96.27%	39,121	39,121	42,282	952	1.084	6,325,964
783	206394006	1/1/2004	12/31/2004	12/07/88	WAGNER HEIGHTS NURSING & REHAB CENTER	STOCKTON	95209	152	53,702	366	1.00000	53,702	55,632	26,507	26,507	53,702	96.53%	49,553	49,553	53,702	952	1.084	8,012,888
784	206394007	1/1/2004	12/31/2004	08/04/89	SUNBRIDGE HERITAGE CARE CENTER	STOCKTON CA	95209	75	25,684	366	1.00000	25,684	27,450	16,746	16,746	25,684	93.57%	24,451	24,451	25,684	952	1.084	3,953,727
785	206400475	10/1/2003	9/30/2004	01/26/61	COUNTRY CARE CONVALESCENT HOSPITAL	ATASCADERO	93422	60	21,237	366	1.00000	21,237	21,960	15,916	15,916	21,237	96.71%	19,560	19,560	21,237	934	1.054	3,075,446
786	206400477	1/1/2004	12/31/2004	05/15/61	DANISH CARE CENTER	ATASCADERO CA	93422	65	21,960	366	1.00000	21,960	23,790	15,271	15,271	21,960	92.31%	21,191	21,191	21,960	934	1.054	3,331,733
787	206400484	7/1/2003	6/30/2004	02/25/63	WOODSIDE NURSING AND REHABILITATION CENTER	SAN LUIS OBISPO	93401	162	48,014	366	1.00000	48,014	59,292	30,267	30,267	48,014	80.98%	52,813	52,813	52,813	934	1.054	8,303,703
788	206400497	1/1/2004	12/31/2004	09/01/72	BAYSIDE CARE CENTER	MORRO BAY CA	93442	145	50,355	366	1.00000	50,355	53,070	31,915	31,915	50,355	94.88%	47,271	47,271	50,355	934	1.054	7,432,327
789	206400527	7/1/2003	6/30/2004	11/02/70	ARROYO GRANDE CARE CENTER	ARROYO GRANDE	93420	99	34,872	366	1.00000	34,872	36,234	25,581	25,581	34,872	96.24%	32,275	32,275	34,872	934	1.054	5,074,485
790	206400699	7/1/2003	6/30/2004	06/05/70	CABRILLO CARE CENTER	SAN LUIS OBISPO	93401	162	44,181	366	1.00000	44,181											

Fair Rental Value System (FRVS) Model - 2006/07 Rate Year

		Land % (AA3)	Equip/bed (AB3)	Fully Depreciated Minimum Value (AD3)	Adjust Age by Years (AG2):						Dep Amt/Year (AO1)	0.01800	Rental Factor Calculation							
		10%	4,000	38.800%	5.00							34	T-bond rate for CY	4.64%	Floor	7.00%	Ceiling	9.00%	Rental Factor (AR5)	7.00%
		Capital Supplemental Information																		
Count	OSHPD ID	Estimated Land Value	Estimated Equipment Value	Estimated Building + Equip Value	Estimated Building/Equip Minimum Value (fully depreciated)	Age Based on 2/1/2007 Midpoint	Received Five Year Age Reduction in 2005/06 Model?	Calculated Effective Age	Effective Age After Bed Additions	Effective Age After Improvements	Effective Age After Replacements	New Age (Incorporating Improvements)	Fully Depreciated per FRVS?	Actual Percent Depreciated	Actual Percent Undepreciated	Estimated Current Building/Equip Value	Greater of Minimum Value or Current Value	Greater of Minimum Value or Current Value Plus Land	Calculate Rate of Return on Estimated Value	FRVS Final Per Diem
A	X = W * AA3 (AA3=10%)	Y = H * AB3 (AB3 = \$4,000)	Z = W + Y	AA = Z * AD3 (AD3=38.8%)	AB = (M3 - D)/M2	AC	AD = If AC="yes" then AB-AG2, otherwise AB)	AE	AF	AG	AH = If AE, AF or AG are populated, uses these amounts, otherwise AD	AI = If AH > 34.00, "yes", "no"	AJ = AH*AO1 (AO1=1.8%)	AK = 1 - AJ	AL = AK * Z	AM = AL if AL > AA AM = AA if AL < AA	AN = AM + X	AO = AN*AR5 (AR5 = rental factor)	AP = AO/T	
748	206374043	945,782	748,000	10,205,822	3,959,859	17.74	no	17.74				17.74	no	0.31928	0.68072	6,947,320	6,947,320	7,893,103	552,517	9.06
749	206374058	601,861	476,000	6,494,614	2,519,910	16.95	no	16.95				16.95	no	0.30516	0.69484	4,512,692	4,512,692	5,114,553	358,019	8.93
750	206374060	596,804	472,000	6,440,037	2,498,734	16.90	no	16.90				16.90	no	0.30428	0.69572	4,480,471	4,480,471	5,077,275	355,409	9.24
751	206374064	293,344	232,000	3,165,442	1,228,192	16.64	no	16.64				16.64	no	0.29946	0.70054	2,217,522	2,217,522	2,510,866	175,761	9.08
752	206374066	1,542,586	1,220,000	16,645,859	6,458,593	16.60	no	16.60				16.60	no	0.29872	0.70128	11,673,386	11,673,386	13,215,972	925,118	8.62
753	206374248	166,903	132,000	1,801,027	698,799	8.37	no	8.37				8.37	no	0.15074	0.84926	1,529,545	1,529,545	1,696,447	118,751	11.04
754	206380762	994,297	672,000	10,614,968	4,118,608	35.91	yes	30.91				30.91	no	0.55633	0.44367	4,709,565	4,709,565	5,703,862	399,270	6.82
755	206380772	544,496	368,000	5,812,959	2,255,428	43.45	yes	38.45				38.45	yes	0.69211	0.30789	1,789,724	2,255,428	2,799,924	195,995	6.53
756	206380814	828,581	560,000	8,845,807	3,432,173	38.47	yes	33.47				33.47	no	0.60241	0.39759	3,517,006	3,517,006	4,345,586	304,191	5.97
757	206380830	201,227	136,000	2,148,267	833,528	41.60	yes	36.60				36.60	yes	0.65887	0.34113	732,841	833,528	1,034,754	72,433	6.48
758	206380885	686,538	464,000	7,329,383	2,843,800	40.32	yes	35.32				35.32	yes	0.63580	0.36420	2,669,337	2,843,800	3,530,339	247,124	6.22
759	206380921	710,212	480,000	7,582,120	2,941,863	36.87	yes	31.87				31.87	no	0.57374	0.42626	3,231,972	3,231,972	3,942,184	275,953	6.37
760	206380958	272,248	184,000	2,906,479	1,127,714	37.55	yes	32.55				32.55	no	0.58584	0.41416	1,203,759	1,203,759	1,476,007	103,320	6.34
761	206380984	532,659	360,000	5,686,590	2,206,397	39.18	yes	34.18				34.18	yes	0.61520	0.38480	2,188,218	2,206,397	2,739,056	191,734	5.89
762	206382635	313,677	212,000	3,348,770	1,299,323	42.37	yes	37.37				37.37	yes	0.67269	0.32731	1,096,091	1,299,323	1,613,000	112,910	6.03
763	206382673	295,922	200,000	3,159,217	1,225,776	46.05	yes	41.05				41.05	yes	0.73898	0.26102	824,607	1,225,776	1,521,698	106,519	6.53
764	206390794	147,606	112,000	1,588,058	616,167	53.97	yes	48.97				48.97	yes	0.88151	0.11849	188,172	616,167	763,772	53,464	5.86
765	206390796	480,069	368,000	5,168,691	2,005,452	43.34	yes	38.34				38.34	yes	0.69005	0.30995	1,602,040	2,005,452	2,485,521	173,986	5.38
766	206390826	521,892	396,000	5,614,920	2,178,589	41.02	yes	36.02				36.02	yes	0.64839	0.35161	1,974,243	2,178,589	2,700,481	189,034	5.58
767	206390865	674,769	512,000	7,259,695	2,816,762	43.91	yes	38.91				38.91	yes	0.70038	0.29962	2,175,171	2,816,762	3,491,531	244,407	5.86
768	206390873	311,027	236,000	3,346,266	1,298,351	40.17	yes	35.17				35.17	yes	0.63310	0.36690	1,227,750	1,298,351	1,609,378	112,656	5.39
769	206390894	458,632	348,000	4,934,324	1,914,518	49.16	yes	44.16				44.16	yes	0.79490	0.20510	1,012,022	1,914,518	2,373,150	166,121	5.47
770	206390902	516,620	392,000	5,558,204	2,156,583	48.98	yes	43.98				43.98	yes	0.79170	0.20830	1,157,747	2,156,583	2,673,203	187,124	5.78
771	206390916	632,596	480,000	6,805,964	2,640,714	39.16	yes	34.16				34.16	yes	0.61485	0.38515	2,621,300	2,640,714	3,273,310	229,132	5.70
772	206390929	918,393	704,000	9,887,930	3,836,517	36.31	yes	31.31				31.31	no	0.56351	0.43649	4,316,000	4,316,000	5,234,393	366,408	6.39
773	206390973	516,596	396,000	5,561,961	2,158,041	43.00	yes	38.00				38.00	yes	0.68395	0.31605	1,757,853	2,158,041	2,674,637	187,225	5.71
774	206391045	521,892	396,000	5,614,920	2,178,589	39.88	yes	34.88				34.88	yes	0.62789	0.37211	2,089,395	2,178,589	2,700,481	189,034	5.39
775	206391887	390,101	296,000	4,197,011	1,628,440	29.90	no	29.90				29.90	no	0.53823	0.46177	1,938,056	1,938,056	2,328,157	162,971	6.62
776	206392202	632,596	480,000	6,805,964	2,640,714	34.58	yes	29.58				29.58	no	0.53248	0.46752	3,181,955	3,181,955	3,814,552	267,019	6.83
777	206392288	323,525	248,000	3,483,248	1,351,500	41.64	yes	36.64				36.64	yes	0.65961	0.34039	1,185,675	1,351,500	1,675,025	117,252	5.54
778	206392310	358,471	272,000	3,856,713	1,496,405	44.29	yes	39.29				39.29	yes	0.70726	0.29274	1,129,005	1,496,405	1,854,876	129,841	5.79
779	206392330	785,474	596,000	8,450,738	3,278,887	22.91	no	22.91				22.91	no	0.41238	0.58762	4,965,848	4,965,848	5,751,322	402,593	8.22
780	206392394	521,892	396,000	5,614,920	2,178,589	20.26	no	20.26				20.26	no	0.36467	0.63533	3,567,315	3,567,315	4,089,207	286,245	8.73
781	206394001	516,596	396,000	5,561,961	2,158,041	19.90	no	19.90				19.90	no	0.35818	0.64182	3,569,776	3,569,776	4,086,372	286,046	8.67
782	206394003	632,596	480,000	6,805,964	2,640,714	18.75	no	18.75				18.75	no	0.33748	0.66252	4,509,118	4,509,118	5,141,715	359,920	8.51
783	206394006	801,289	608,000	8,620,888	3,344,904	18.11	no	18.11				18.11	no	0.32607	0.67393	5,809,913	5,809,913	6,611,202	462,784	8.62
784	206394007	395,373	300,000	4,253,727	1,650,446	17.46	no	17.46				17.46	no	0.31426	0.68574	2,916,941	2,916,941	3,312,314	231,862	9.03
785	206400475	307,545	240,000	3,315,446	1,286,393	45.92	yes	40.92				40.92	yes	0.73657	0.26343	873,375	1,286,393	1,593,937	111,576	5.25
786	206400477	333,173	260,000	3,591,733	1,393,592	45.62	yes	40.62				40.62	yes	0.73121	0.26879	965,411	1,393,592	1,726,766	120,874	5.50
787	206400484	830,370	648,000	8,951,703	3,473,261	43.84	yes	38.84				38.84	yes	0.69920	0.30080	2,692,702	3,473,261	4,303,631	301,254	5.70
788	206400497	743,233	580,000	8,012,327	3,108,783	34.35	yes	29.35				29.35	no	0.52825	0.47175	3,779,848	3,779,848	4,523,081	316,616	6.29
789	206400527	507,449	396,000	5,470,485	2,122,548	36.17	yes	31.17				31.17	no	0.56115	0.43885	2,400,736	2,400,736	2,908,184	203,573	5.84
790	206400699	830,370	648,000	8,951,703	3,473,261	36.58	yes	31.58				31.58	no	0.56852	0.43148	3,862,440	3,862,440	4,692,810	328,497	6.22
791	206401892	507,449	396,000	5,470,485	2,122,548	20.77	no	20.77				20.77	no	0.37387	0.62613	3,425,241	3,425,241	3,932,690	275,288	7.96



Fair Rental Value System (FRVS) Model - 2006/07 Rate Year

Days in Calendar Year (M2)	366	FRVS Variables:	Number of Months to Update Cost Per Sq Ft	13
Rate Period Mid-Point (M3)	2/1/07	Statewide Average Occupancy (T2)	Square Feet Per Bed (Z2)	400
			RS Means Median Cost Per Sq Ft <sup>(1)</sup>	\$ 119.00
			Updated at 2% annually, or .16667/mo. (Z4)	0.166667 2.16667 \$ 121.58

Count	OSHPD ID	OSHPD Begin Date	OSHPD End Date	L&C License Date or Other Information	Facility Name (Doing Business As)	City	OSHPD ZIP	Avg. Lic. Beds	OSHPD Total Days (as reported)	Days in Period	Cost Rpt (CR) Represents % of Year	Annualized Total Facility Days	Max Potential Days for CR Period	OSHPD SNF Meal Days	Annualized SNF Meal Days	OSHPD Total SNF Days	Occupancy Rate	Facility Potential Days at Avg Occ (for CR Period)	Annualized Facility Total Days at Avg Occupancy	Greater of Annualized Days or Occ. Adjusted Annualized Days	1st Three Zip Code Digits	RS Means Location Factor <sup>(1)</sup>	Estimated Building Value
A	B	C	D		E	F	G	H	I	J = (C-B) + 1	K = J/M2 (M2=Days in CY)	L = I/K	M = H * J	N	O = N/K	P	Q = I/M	R = M * T2 (T2 = avg. occ.)	S = R/K	T = S if S > L T = L if S < L	U = first 3 digits of G	V	W = H (beds) * Z2 (sq. ft/bed) * Z4 (cost/sq.ft) * V (loc. factor)
792	206410734	1/1/2004	12/31/2004	06/09/62	CARL MONT GARDENS NURSING CENTER	BELMONT	94002	74	23,801	366	1.00000	23,801	27,084	13,403	13,403	23,801	87.88%	24,125	24,125	24,125	940	1.217	4,379,641
793	206410787	7/1/2003	6/30/2004	04/02/57	MAGNOLIA GARDENS CARE CENTER	BURLINGAME	94010	84	22,268	366	1.00000	22,268	30,744	5,651	5,651	22,268	72.43%	27,385	27,385	27,385	940	1.217	4,971,484
794	206410821	9/1/2003	8/31/2004	01/01/46	MILLBRAE SERRA CONVALESCENT HOSPITAL	MILLBRAE	94030	125	42,017	366	1.00000	42,017	45,750	38,072	38,072	42,017	91.84%	40,751	40,751	42,017	940	1.217	7,398,042
795	206410877	2/1/2003	2/29/2004	05/10/63	SAN BRUNO CONVALESCENT HOSPITAL	SAN BRUNO	94066	45	16,714	394	1.07650	15,526	17,730	8,401	7,804	16,714	94.27%	15,793	14,670	15,526	940	1.217	2,663,295
796	206410896	11/1/2003	10/31/2004	10/24/69	EMMANUEL CONVALESCENT MILLBRAE	MILLBRAE	94030	140	47,178	366	1.00000	47,178	51,240	37,639	37,639	47,178	92.07%	45,641	45,641	47,178	940	1.217	8,285,807
797	206410903	1/1/2004	12/31/2004	01/01/71	SAINT FRANCIS CONVALESCENT PAVILION	DALY CITY	94015	239	73,773	366	1.00000	73,773	87,474	61,336	61,336	73,773	84.34%	77,916	77,916	77,916	940	1.217	14,145,056
798	206410904	1/1/2004	12/31/2004	09/01/68	SAINT FRANCIS HEIGHTS CONVALESCENT HOSPITAL	DALY CITY	94015	102	33,063	366	1.00000	33,063	37,332	27,520	27,520	33,063	88.56%	33,253	33,253	33,253	940	1.217	6,036,802
799	206413502	1/1/2004	12/31/2004	10/01/66	BROOKSIDE SKILLED NURSING HOSPITAL	SAN MATEO	94403	99	33,384	366	1.00000	33,384	36,234	18,249	18,249	33,384	92.13%	32,275	32,275	33,384	944	1.170	5,632,967
800	206420469	5/1/2004	12/31/2004	06/01/63	SANTA BARBARA CONVALESCENT HOSPITAL	SANTA BARBARA	93105	68	15,799	245	0.66940	23,602	16,660	8,024	11,987	15,799	94.83%	14,840	22,169	23,602	931	1.061	3,508,653
801	206420474	1/1/2004	12/31/2004	07/31/68	COUNTRY OAKS CARE CENTER-SANTA MARIA	SANTA MARIA	93454	59	19,039	366	1.00000	19,039	21,594	10,385	10,385	19,039	88.17%	19,234	19,234	19,234	934	1.054	3,024,188
802	206420488	1/1/2004	12/31/2004	11/21/62	SANTA MARIA CARE CENTER	SANTA MARIA	93454	55	19,637	366	1.00000	19,637	20,130	16,088	16,088	19,637	97.55%	17,930	17,930	19,637	934	1.054	2,819,158
803	206420510	2/1/2003	1/31/2004	05/23/62	SAMARKAND SKILLED NURSING	SANTA BARBARA	93105	63	21,500	365	0.99727	21,559	22,995	2,033	2,039	21,500	93.50%	20,482	20,538	21,559	931	1.061	3,250,664
804	206420523	1/1/2004	12/31/2004	10/04/73	SANTA YNEZ VALLEY RECOVERY RESIDENCE	SOLVANG	93463	50	16,427	366	1.00000	16,427	18,300	3,751	3,751	16,427	89.77%	16,300	16,300	16,427	934	1.054	2,562,871
805	206420534	10/1/2003	9/30/2004	02/21/67	VALLE VERDE HEALTH FACILITY	SANTA BARBARA	93105	80	23,727	366	1.00000	23,727	29,280	6,779	6,779	23,727	81.03%	26,081	26,081	26,081	931	1.061	4,127,828
806	206420543	4/1/2003	3/31/2004	12/06/65	VISTA DEL MONTE	SANTA BARBARA	93105	29	10,103	366	1.00000	10,103	10,614	462	462	10,103	95.19%	9,454	9,454	10,103	931	1.061	1,496,337
807	206420901	1/1/2004	12/31/2004	11/10/67	BUENA VISTA NURSING & REHAB CENTER	SANTA BARBARA	93111	150	50,163	366	1.00000	50,163	54,900	36,407	36,407	50,163	91.37%	48,901	48,901	50,163	931	1.061	7,739,677
808	206421102	1/1/2004	12/31/2004	11/09/62	LACUMBRE SENIOR LIVING CONCEPTS	SANTA BARBARA	93110	189	42,187	366	1.00000	42,187	69,174	34,423	34,423	42,187	60.99%	61,615	61,615	61,615	931	1.061	9,751,993
809	206421162	1/1/2004	12/31/2004	10/23/67	VILLA MARIA	SANTA MARIA	93454	88	26,933	366	1.00000	26,933	32,208	19,652	19,652	26,933	83.62%	28,689	28,689	28,689	934	1.054	4,510,663
810	206430716	1/1/2004	12/31/2004	06/12/69	EMMANUEL CONVALESCENT HOSPITAL SAN JOSE	SAN JOSE	95116	199	64,093	366	1.00000	64,093	72,834	55,900	55,900	63,601	88.00%	64,876	64,876	64,876	951	1.163	11,255,090
811	206430717	3/1/2003	2/29/2004	01/01/46	EMMANUEL CONVALESCENT LOS GATOS	LOS GATOS	95032	124	30,901	366	1.00000	30,901	45,384	27,349	27,349	30,901	68.09%	40,425	40,425	40,425	950	1.125	6,784,071
812	206430720	1/1/2004	12/31/2004	09/01/67	OAK MEADOWS EXTENDED CARE	LOS GATOS	95030	73	26,595	366	1.00000	26,595	26,718	16,416	16,416	26,595	99.54%	23,799	23,799	26,595	950	1.125	3,993,848
813	206430721	1/1/2004	12/31/2004	10/19/69	LOS ALTOS SUBACUTE & REHAB CENTER	LOS ALTOS	94024	152	51,642	366	1.00000	51,642	55,632	27,658	27,658	51,642	92.83%	49,553	49,553	51,642	940	1.217	8,996,019
814	206430723	1/1/2004	12/31/2004	09/08/66	TERRENO GARDENS EXTENDED CARE	LOS GATOS	95032	65	19,571	366	1.00000	19,571	23,790	14,222	14,222	19,571	82.27%	21,191	21,191	21,191	950	1.125	3,556,166
815	206430729	3/1/2003	2/29/2004	04/17/64	CALIFORNIA PEO HOME - SAN JOSE	SAN JOSE	95127	22	7,213	366	1.00000	7,213	8,052	1,589	1,589	7,213	89.58%	7,172	7,172	7,213	951	1.163	1,244,281
816	206430730	1/1/2004	12/31/2004	10/15/58	CAMDEN CONVALESCENT HOSPITAL	CAMPBELL	95008	60	19,932	366	1.00000	19,932	21,960	18,356	18,356	19,932	90.77%	19,560	19,560	19,932	950	1.125	3,282,615
817	206430759	1/1/2004	12/31/2004	03/19/69	ALMADEN HEALTH AND REHABILITATION	SAN JOSE	95124	77	23,450	366	1.00000	23,450	28,182	12,678	12,678	23,450	83.21%	25,103	25,103	25,103	951	1.163	4,354,985
818	206430760	1/1/2004	12/31/2004	07/14/67	GILROY HEALTHCARE & REHAB CENTER	GILROY	95020	134	46,511	366	1.00000	46,511	49,044	34,799	34,799	46,511	94.84%	43,685	43,685	46,511	950	1.125	7,331,174
819	206430766	1/1/2004	12/31/2004	12/12/66	MILPITAS CARE CENTER	MILPITAS	95035	35	12,204	366	1.00000	12,204	12,810	11,780	11,780	12,204	95.27%	11,410	11,410	12,204	950	1.125	1,914,859
820	206430767	1/1/2004	12/31/2004	01/03/66	GREENHILLS MANOR	CAMPBELL	95008	45	15,465	366	1.00000	15,465	16,470	13,734	13,734	15,465	93.90%	14,670	14,670	15,465	950	1.125	2,461,961
821	206430768	1/1/2004	12/31/2004	01/29/69	EMPRESS CARE CENTER	SAN JOSE	95128	67	20,155	366	1.00000	20,155	24,522	14,119	14,119	20,155	82.19%	21,843	21,843	21,843	951	1.163	3,789,402
822	206430785	1/1/2004	12/31/2004	07/01/59	THE HERMAN SANITARIUM	SAN JOSE	95125	99	34,462	366	1.00000	34,462	36,234	30,202	30,202	34,462	95.11%	32,275	32,275	34,462	951	1.163	5,599,266
823	206430788	1/1/2004	12/31/2004	12/16/64	MOUNTAIN VIEW HEALTHCARE CENTER	MOUNTAIN VIEW	94040	138	42,433	366	1.00000	42,433	50,508	21,726	21,726	42,433	84.01%	44,989	44,989	44,989	940	1.217	8,167,438
824	206430792	1/1/2004	12/31/2004	04/12/51	HILLVIEW CONVALESCENT HOSPITAL	MORGAN HILL	95037	52	17,919	366	1.00000	17,919	19,032	15,838	15,838	17,919	94.15%	16,952	16,952	17,919	950	1.125	2,844,933
825	206430797	7/1/2003	6/30/2004	07/25/63	HOMEWOOD CARE CENTER	SAN JOSE	95112	58	19,091	366	1.00000	19,091	21,228	10,664	10,664	19,091	89.93%	18,908	18,908	19,091	951	1.163	3,280,378
826	206430798	1/1/2004	12/31/2004	05/05/69	VALLEY HOUSE CARE CENTER	SANTA CLARA	95054	205	72,268	366	1.00000	72,268	75,030	60,993	60,993	72,268	96.32%	66,832	66,832	72,268	950	1.125	11,215,601
827	206430801	1/1/2004	12/31/2004	06/08/57	IDYLLWOOD CARE CENTER	SUNNYVALE	94087	185	57,746	366	1.00000	57,746	67,710	47,391	47,391	57,746	85.28%	60,311	60,311	60,311	940	1.217	10,949,102
828	206430810	1/1/2004	12/31/2004	10/08/57	LOS GATOS OAKS CONVALESCENT HOSPITAL	LOS GATOS	95032	30	9,734	366	1.00000	9,734	10,980	9,182	9,182	9,734	88.65%	9,780	9,780	9,780	950	1.125	1,641,308
829	206430823	1/1/2004	12/31/2004	11/16/61	MISSION SKILLED NURSING & SUBACUTE CENTER	SANTA CLARA	95050	134	45,612	366	1.00000	45,612	49,044	26,383	26,383	45,612	93.00%	43,685	43,685	45,612	950	1.125	7,331,174
830	206430829	1/1/2004	12/31/2004	06/04/63	MT. PLEASANT NURSING CENTER	SAN JOSE	95127	54	16,567	366	1.00000	16,567	19,764	13,646	13,646	16,567	83.82%	17,604	17,604	17,604</			

Fair Rental Value System (FRVS) Model - 2006/07 Rate Year

Count	OSHPD ID	Land % (AA3)	Equip/bed (AB3)	Fully Depreciated Minimum Value (AD3)	Adjust Age by Years (AG2):			Dep Amt/Year (AO1)	0.01800	Rental Factor Calculation			FRVS Final Per Diem						
		10%	4,000	38.800%	5.00	Max Bldg Age (AO2)	34	T-bond rate for CY	4.64%	Floor	7.00%	Ceiling		9.00%	Rental Factor (AR5)	7.00%			
Capital Supplemental Information																			
Estimated Land Value	Estimated Equipment Value	Estimated Building + Equip Value	Estimated Building/Equip Minimum Value (fully depreciated)	Age Based on 2/1/2007 Midpoint	Received Five Year Age Reduction in 2005/06 Model?	Calculated Effective Age	Effective Age After Bed Additions	Effective Age After Improvements	Effective Age After Replacements	New Age (Incorporating Improvements)	Fully Depreciated per FRVS?	Actual Percent Depreciated	Actual Percent Undepreciated	Estimated Current Building/Equip Value	Greater of Minimum Value or Current Value	Greater of Minimum Value or Current Value Plus Land	Calculate Rate of Return on Estimated Value	FRVS Final Per Diem	
A	X = W * AA3 (AA3=10%)	Y = H * AB3 (AB3 = \$4,000)	Z = W + Y	AA = Z * AD3 (AD3=38.8%)	AB = (M3 - D)/M2	AC	AD = If AC="yes" then AB-AG2, otherwise AB	AE	AF	AG	AH = If AE, AF or AG are populated, uses these amounts, otherwise AD	AI = If AH > 34.00, "yes", "no"	AJ = AH*AO1 (AO1=1.8%)	AK = 1 - AJ	AL = AK * Z	AM = AL if AL > AA AM = AA if AL < AA	AN = AM + X	AO = AN*AR5 (AR5 = rental factor)	AP = AO/T
792	206410734	437,964	296,000	4,675,641	1,814,149	44.56	yes	39.56		39.56	yes	0.71203	0.28797	1,346,431	1,814,149	2,252,113	157,648	6.53	
793	206410787	497,148	336,000	5,307,484	2,059,304	49.73	yes	44.73		44.73	yes	0.80518	0.19482	1,034,002	2,059,304	2,556,452	178,952	6.53	
794	206410821	739,804	500,000	7,898,042	3,064,440	60.96	yes	55.96		55.96	yes	1.00726	(0.00726)	(57,358)	3,064,440	3,804,244	266,297	6.34	
795	206410877	266,329	180,000	2,843,295	1,103,198	43.64	yes	38.64		38.64	yes	0.69556	0.30444	865,620	1,103,198	1,369,528	95,867	6.17	
796	206410896	828,581	560,000	8,845,807	3,432,173	37.20	yes	32.20		32.20	no	0.57954	0.42046	3,719,299	3,719,299	4,547,880	318,352	6.75	
797	206410903	1,414,506	956,000	15,101,056	5,859,210	36.01	yes	31.01		31.01	no	0.55820	0.44180	6,671,696	6,671,696	8,086,201	566,034	7.26	
798	206410904	603,680	408,000	6,444,802	2,500,583	38.34	yes	33.34		33.34	no	0.60010	0.39990	2,577,287	2,577,287	3,180,967	222,668	6.70	
799	206413502	563,297	396,000	6,028,967	2,339,239	40.25	yes	35.25		35.25	yes	0.63457	0.36543	2,203,143	2,339,239	2,902,536	203,178	6.09	
800	206420469	350,865	272,000	3,780,653	1,466,894	43.58	no	43.58		43.58	yes	0.78448	0.21552	814,824	1,466,894	1,817,759	127,243	5.39	
801	206420474	302,419	236,000	3,260,188	1,264,953	38.43	yes	33.43		33.43	no	0.60167	0.39833	1,298,624	1,298,624	1,601,043	112,073	5.83	
802	206420488	281,916	220,000	3,039,158	1,179,193	44.11	yes	39.11		39.11	yes	0.70392	0.29608	899,840	1,179,193	1,461,109	102,278	5.21	
803	206420510	325,066	252,000	3,502,664	1,359,034	44.60	yes	39.60		39.60	yes	0.71287	0.28713	1,005,724	1,359,034	1,684,100	117,887	5.47	
804	206420523	256,287	200,000	2,762,871	1,071,994	33.26	yes	28.26		28.26	no	0.50867	0.49133	1,357,476	1,357,476	1,613,763	112,963	6.88	
805	206420534	412,783	320,000	4,447,828	1,725,757	39.86	yes	34.86		34.86	yes	0.62754	0.37246	1,656,633	1,725,757	2,138,540	149,698	5.74	
806	206420543	149,634	116,000	1,612,337	625,587	41.07	yes	36.07		36.07	yes	0.64928	0.35072	565,481	625,587	775,221	54,265	5.37	
807	206420901	773,968	600,000	8,339,677	3,235,795	39.15	yes	34.15		34.15	yes	0.61466	0.38534	3,213,647	3,235,795	4,009,762	280,683	5.60	
808	206421102	975,199	756,000	10,507,993	4,077,101	44.14	yes	39.14		39.14	yes	0.70451	0.29549	3,105,026	4,077,101	5,052,300	353,661	5.74	
809	206421162	451,065	352,000	4,862,653	1,886,710	39.20	yes	34.20		34.20	yes	0.61554	0.38446	1,869,491	1,886,710	2,337,775	163,644	5.70	
810	206430716	1,125,509	796,000	12,051,090	4,675,823	37.56	yes	32.56		32.56	no	0.58613	0.41387	4,987,571	4,987,571	6,113,080	427,916	6.60	
811	206430717	678,407	496,000	7,280,071	2,824,668	60.96	yes	55.96		55.96	yes	1.00726	(0.00726)	(52,870)	2,824,668	3,503,075	245,215	6.07	
812	206430720	399,385	292,000	4,285,848	1,662,909	39.34	yes	34.34		34.34	yes	0.61810	0.38190	1,636,772	1,662,909	2,062,294	144,361	5.43	
813	206430721	899,602	608,000	9,604,019	3,726,359	37.21	yes	32.21		32.21	no	0.57979	0.42021	4,035,735	4,035,735	4,935,336	345,474	6.69	
814	206430723	355,617	260,000	3,816,166	1,480,673	40.32	yes	35.32		35.32	yes	0.63570	0.36430	1,390,211	1,480,673	1,836,289	128,540	6.07	
815	206430729	124,428	88,000	1,332,281	516,925	42.70	yes	37.70		37.70	yes	0.67869	0.32131	428,077	516,925	641,353	44,895	6.22	
816	206430730	328,262	240,000	3,522,615	1,366,775	48.20	yes	43.20		43.20	yes	0.77759	0.22241	783,464	1,366,775	1,695,036	118,653	5.95	
817	206430759	435,498	308,000	4,662,985	1,809,238	37.80	yes	32.80		32.80	no	0.59031	0.40969	1,910,371	1,910,371	2,345,870	164,211	6.54	
818	206430760	733,117	536,000	7,867,174	3,052,463	39.47	yes	34.47		34.47	yes	0.62051	0.37949	2,985,528	3,052,463	3,785,581	264,991	5.70	
819	206430766	191,486	140,000	2,054,859	797,285	40.06	yes	35.06		35.06	yes	0.63103	0.36897	758,176	797,285	988,771	69,214	5.67	
820	206430767	246,196	180,000	2,641,961	1,025,081	40.99	yes	35.99		35.99	yes	0.64790	0.35210	930,230	1,025,081	1,271,277	88,989	5.75	
821	206430768	378,940	268,000	4,057,402	1,574,272	37.93	yes	32.93		32.93	no	0.59272	0.40728	1,652,493	1,652,493	2,031,434	142,200	6.51	
822	206430785	559,927	396,000	5,995,266	2,326,163	47.49	yes	42.49		42.49	yes	0.76485	0.23515	1,409,772	2,326,163	2,886,090	202,026	5.86	
823	206430788	816,744	552,000	8,719,438	3,383,142	42.04	yes	37.04		37.04	yes	0.66674	0.33326	2,905,860	3,383,142	4,199,886	293,992	6.53	
824	206430792	284,493	208,000	3,052,933	1,184,538	55.69	yes	50.69		50.69	yes	0.91249	0.08751	267,157	1,184,538	1,469,031	102,832	5.74	
825	206430797	328,038	232,000	3,512,378	1,362,803	43.43	yes	38.43		38.43	yes	0.69182	0.30818	1,082,446	1,362,803	1,690,840	118,359	6.20	
826	206430798	1,121,560	820,000	12,035,601	4,669,813	37.67	yes	32.67		32.67	no	0.58800	0.41200	4,958,668	4,958,668	6,080,228	425,616	5.89	
827	206430801	1,094,910	740,000	11,689,102	4,535,371	49.55	yes	44.55		44.55	yes	0.80189	0.19811	2,315,783	4,535,371	5,630,282	394,120	6.53	
828	206430810	164,131	120,000	1,761,308	683,387	49.22	yes	44.22		44.22	yes	0.79589	0.20411	359,509	683,387	847,518	59,326	6.07	
829	206430823	733,117	536,000	7,867,174	3,052,463	45.12	yes	40.12		40.12	yes	0.72211	0.27789	2,186,171	3,052,463	3,785,581	264,991	5.81	
830	206430829	305,414	216,000	3,270,145	1,268,816	43.57	yes	38.57		38.57	yes	0.69433	0.30567	999,592	1,268,816	1,574,231	110,196	6.26	
831	206430833	429,843	304,000	4,602,426	1,785,741	44.33	yes	39.33		39.33	yes	0.70800	0.29200	1,343,908	1,785,741	2,215,584	155,091	6.26	
832	206430838	514,276	376,000	5,518,764	2,141,280	44.99	yes	39.99		39.99	yes	0.71985	0.28015	1,546,068	2,141,280	2,655,557	185,889	5.83	
833	206430840	463,037	340,000	4,990,371	1,936,264	58.52	yes	53.52		53.52	yes	0.96339	0.03661	182,680	1,936,264	2,401,301	168,091	6.07	
834	206430854	390,617	264,000	4,170,166	1,618,024	50.16	yes	45.16		45.16	yes	0.81295	0.18705	780,026	1,618,024	2,008,641	140,605	6.36	
835	206430862	930,074	680,000	9,980,743	3,872,528	41.87	yes	36.87		36.87	yes	0.66374	0.33626	3,356,147	3,872,528	4,802,602	336,182	5.81	

Fair Rental Value System (FRVS) Model - 2006/07 Rate Year

Days in Calendar Year (M2)	366	FRVS Variables:	Number of Months to Update Cost Per Sq Ft	13
Rate Period Mid-Point (M3)	2/1/07	Statewide Average Occupancy (T2)	Square Feet Per Bed (Z2)	400
			RS Means Median Cost Per Sq Ft <sup>(1)</sup>	\$ 119.00
			Updated at 2% annually, or .16667/mo. (Z4)	\$ 121.58

Count	OSHPD ID	OSHPD Begin Date	OSHPD End Date	L&C License Date or Other Information	Facility Name (Doing Business As)	City	OSHPD ZIP	Avg. Lic. Beds	OSHPD Total Days (as reported)	Days in Period	Cost Rpt (CR) Represents % of Year	Annualized Total Facility Days	Max Potential Days for CR Period	OSHPD SNF Meal Days	Annualized SNF Meal Days	OSHPD Total SNF Days	Occupancy Rate	Facility Potential Days at Avg Occ (for CR Period)	Annualized Facility Total Days at Avg Occupancy	Greater of Annualized Days or Occ. Adjusted Annualized Days	1st Three Zip Code Digits	RS Means Location Factor <sup>(1)</sup>	Estimated Building Value
836	206430863	1/1/2004	12/31/2004	12/18/67	PLUM TREE CARE CENTER	SAN JOSE	95124	66	22,519	366	1.00000	22,519	24,156	2,207	2,207	22,519	93.22%	21,517	21,517	22,519	951	1.163	3,732,844
837	206430908	1/1/2004	3/31/2004	06/05/64	SUNNY VIEW MANOR	CUPERTINO	95014	48	4,098	91	0.24863	16,482	4,368	874	3,515	4,098	93.82%	3,891	15,648	16,482	950	1.125	2,626,092
838	206430909	1/1/2004	12/31/2004	10/27/69	SUNNYVALE HEALTH CARE CENTER	SUNNYVALE	94087	99	34,036	366	1.00000	34,036	36,234	24,357	24,357	34,036	93.93%	32,275	32,275	34,036	940	1.217	5,859,249
839	206431059	1/1/2004	12/31/2004	09/05/63	PALO ALTO NURSING CENTER	PALO ALTO	94310	64	21,037	366	1.00000	21,037	23,424	13,772	13,772	21,037	89.81%	20,864	20,864	21,037	943	1.151	3,582,379
840	206431125	1/1/2004	12/31/2004	01/06/66	SKYLINE HEALTH CARE - SAN JOSE	SAN JOSE	92158	253	87,925	366	1.00000	87,925	92,598	68,450	68,450	87,925	94.95%	82,480	82,480	87,925	921	1.040	12,795,876
841	206431468	1/1/2004	12/31/2004	05/03/68	VISTA MANOR	SAN JOSE	95116	98	33,917	366	1.00000	33,917	35,868	23,514	23,514	33,917	94.56%	31,949	31,949	33,917	951	1.163	5,542,708
842	206431530	10/1/2003	9/30/2004	04/22/79	LINCOLN GLEN SKILLED NURSING	SAN JOSE	95125	59	19,479	366	1.00000	19,479	21,594	9,740	9,740	19,479	90.21%	19,234	19,234	19,479	951	1.163	3,336,936
843	206431532	1/1/2004	12/31/2004	03/01/77	WHITE BLOSSOM CARE CENTER	SAN JOSE	95128	153	50,098	366	1.00000	50,098	55,998	36,031	36,031	50,098	89.46%	49,879	49,879	50,098	951	1.163	8,653,411
844	206431585	1/1/2004	12/31/2004	03/11/46	VASONA CREEK HEALTHCARE CENTER	LOS GATOS	95124	148	50,419	366	1.00000	50,419	54,168	23,756	23,756	50,419	93.08%	48,249	48,249	50,419	951	1.163	8,370,620
845	206431686	1/1/2004	12/31/2004	04/08/68	CEDAR CREST NURSING AND REHAB CENTER	SUNNYVALE	94087	90	30,806	366	1.00000	30,806	32,940	13,963	13,963	30,806	93.52%	29,341	29,341	30,806	940	1.217	5,326,590
846	206431808	1/1/2004	12/31/2004	05/08/67	AMBERWOOD GARDENS	SAN JOSE	95129	258	40,643	366	1.00000	40,643	94,428	34,153	34,153	39,945	43.04%	84,110	84,110	84,110	951	1.163	14,592,026
847	206431815	1/1/2004	12/31/2004	02/20/62	GRANT CUESTA NURSING & REHAB CENTER	MOUNTAINVIEW	94035	102	35,184	366	1.00000	35,184	37,332	19,374	19,374	35,184	94.25%	33,253	33,253	35,184	940	1.217	6,036,802
848	206431820	1/1/2004	12/31/2004	06/30/59	SAN TOMAS CONVALESCENT HOSPITAL	SAN JOSE	95117	130	46,365	366	1.00000	46,365	47,580	35,813	35,813	46,365	97.45%	42,381	42,381	46,365	951	1.163	7,352,571
849	206431832	1/1/2004	12/31/2004	06/13/63	BELLEROSE CONVALESCENT HOSPITAL	SAN JOSE	95128	39	13,555	366	1.00000	13,555	14,274	9,302	9,302	13,555	94.96%	12,714	12,714	13,555	951	1.163	2,205,771
850	206431833	7/1/2003	6/30/2004	11/05/79	VILLA SIENA	MT. VIEW	94040	20	7,167	366	1.00000	7,167	7,320	2,578	2,578	7,167	97.91%	6,520	6,520	7,167	940	1.217	1,183,687
851	206431865	4/1/2003	3/31/2004	06/08/83	LYTTON GARDENS HEALTH CARE CENTER	PALO ALTO	94301	108	32,037	366	1.00000	32,037	39,528	17,747	17,747	32,037	81.05%	35,209	35,209	35,209	943	1.151	6,045,264
852	206434001	6/1/2004	12/31/2004	03/20/87	PACIFIC HILLS MANOR	MORGAN HILL	95037	99	19,104	214	0.58470	32,673	21,186	12,255	20,959	19,104	90.17%	18,871	32,275	32,673	950	1.125	5,416,315
853	206434018	1/1/2004	12/31/2004	06/13/89	MISSION DE LA CASA	SAN JOSE	95121	163	57,060	366	1.00000	57,060	59,658	47,922	47,922	57,060	95.65%	53,139	53,139	57,060	951	1.163	9,218,993
854	206434026	6/1/2003	5/31/2004	11/29/90	MANOR CARE NURSING CENTER OF SUNNYVALE	SUNNYVALE	94087	140	39,336	366	1.00000	39,336	51,240	5,756	5,756	39,336	76.77%	45,641	45,641	45,641	940	1.217	8,285,807
855	206434058	10/1/2003	9/30/2004	01/27/93	THE TERRACES OF LOS GATOS	LOS GATOS	95032	59	20,395	366	1.00000	20,395	21,594	2,882	2,882	20,395	94.45%	19,234	19,234	20,395	950	1.125	3,227,905
856	206440727	7/1/2003	6/30/2004	03/21/66	PLEASANT CARE REHAB CENTER - SANTA CRUZ	SANTA CRUZ	95062	147	38,076	366	1.00000	38,076	53,802	34,065	34,065	38,076	70.77%	47,923	47,923	47,923	950	1.125	8,042,407
857	206440750	1/1/2004	12/31/2004	07/01/67	CRESTHAVEN NURSING HOME	SANTA CRUZ	95062	20	6,907	366	1.00000	6,907	7,320	6,752	6,752	6,907	94.36%	6,520	6,520	6,907	950	1.125	1,094,205
858	206440758	1/1/2004	12/31/2004	02/19/64	DRIFTWOOD HEALTHCARE- SANTA CRUZ	SANTA CRUZ	95062	92	29,903	366	1.00000	29,903	33,672	8,288	8,288	29,903	88.81%	29,993	29,993	29,993	950	1.125	5,033,343
859	206440764	6/1/2004	12/31/2004	07/21/65	PACIFIC COAST MANOR	CAPITOLA	95010	99	19,830	214	0.58470	33,915	21,186	9,322	15,943	19,830	93.60%	18,871	32,275	33,915	950	1.125	5,416,315
860	206440809	7/1/2003	6/30/2004	05/21/69	SANTA CRUZ HEALTHCARE CENTER	SANTA CRUZ	95062	149	51,213	366	1.00000	51,213	54,534	32,573	32,573	51,213	93.91%	48,575	48,575	51,213	950	1.125	8,151,827
861	206441678	1/1/2004	12/31/2004	06/26/56	GOLDEN AGE CONVALESCENT HOSPITAL	CAPITOLA	95010	40	13,575	366	1.00000	13,575	14,640	12,843	12,843	13,575	92.73%	13,040	13,040	13,575	950	1.125	2,188,410
862	206441702	1/1/2004	12/31/2004	08/09/68	WATSONVILLE NURSING & REHAB CENTER - WEST	WATSONVILLE	95076	95	29,332	366	1.00000	29,332	34,770	23,740	23,740	29,332	84.36%	30,971	30,971	30,971	950	1.125	5,197,474
863	206441703	1/1/2004	12/31/2004	09/21/64	WATSONVILLE NURSING CENTER - EAST	WATSONVILLE	95076	87	24,679	366	1.00000	24,679	31,842	18,822	18,822	24,679	77.50%	28,363	28,363	28,363	950	1.125	4,759,792
864	206450798	1/1/2004	12/31/2004	09/01/63	BEVERLY MANOR REDDING	REDDING	96001	89	31,317	366	1.00000	31,317	32,574	24,290	24,290	31,317	96.14%	29,015	29,015	31,317	960	1.083	4,687,428
865	206450841	1/1/2004	12/31/2004	02/05/71	REDDING CARE CENTER	REDDING	96001	113	39,888	366	1.00000	39,888	41,358	32,582	32,582	39,888	96.45%	36,839	36,839	39,888	960	1.083	5,951,454
866	206451017	1/1/2004	12/31/2004	05/22/70	SHASTA HEALTHCARE	REDDING	96002	180	58,658	366	1.00000	58,658	65,880	37,134	37,134	58,658	89.04%	58,681	58,681	58,681	960	1.083	9,480,192
867	206452301	8/1/2003	7/31/2004	06/07/82	REHAB SPECIALTIES INN	ANDERSON	96007	143	35,216	366	1.00000	35,216	52,338	27,671	27,671	30,418	67.29%	46,619	46,619	46,619	960	1.083	7,531,486
868	206454002	8/1/2003	7/31/2004	09/06/88	APPLEWOOD INN	REDDING	96002	124	38,356	366	1.00000	38,356	45,384	23,058	23,058	27,684	84.51%	40,425	40,425	40,425	960	1.083	6,530,799
869	206454003	7/1/2003	6/30/2004	03/27/89	CANYONWOOD NURSING CENTER	REDDING	96003	115	40,371	366	1.00000	40,371	42,090	26,659	26,659	40,371	95.92%	37,491	37,491	40,371	960	1.083	6,056,789
870	206471079	1/1/2004	12/31/2004	06/16/67	SUNBRIDGE CARE AND REHABILITATION FOR WEED	WEED CA	96094	59	15,407	366	1.00000	15,407	21,594	12,577	12,577	15,407	71.35%	19,234	19,234	19,234	960	1.083	3,107,396
871	206480917	1/1/2004	12/31/2004	11/15/66	EVERGREEN HLTHCR CTR OF VALLEJO-SPRINGS ROAD	VALLEJO	94591	65	20,166	366	1.00000	20,166	23,790	17,326	17,326	20,166	84.77%	21,191	21,191	21,191	945	1.129	3,568,810
872	206480965	1/1/2004	12/31/2004	10/19/61	EVERGREEN HLTHCR CTR OF VALLEJO-HEARTWOOD	VALLEJO	94591	60	19,121	366	1.00000	19,121	21,960	17,064	17,064	19,121	87.07%	19,560	19,560	19,560	945	1.129	3,294,287
873	206480995	1/1/2004	12/31/2004	08/11/69	LA MARIPOSA CARE & REHABILITATION CENTER	FAIRFIELD	94533	99	33,471	366	1.00000	33,471	36,234	26,728	26,728	33,471	92.37%	32,275	32,275	33,471	945	1.129	5,435,573
874	206481011	1/1/2004	12/31/2004	07/29/70	VALLEJO CARE CENTER	VALLEJO	94589	166	52,748	366	1.00000	52,748	60,756	34,163	34,163	52,748	86.82%	54,117	5				

Fair Rental Value System (FRVS) Model - 2006/07 Rate Year

Count	OSHPD ID	Land % (AA3)	Equip/bed (AB3)	Fully Depreciated Minimum Value (AD3)	Adjust Age by Years (AG2):			Dep Amt/Year (AO1)		0.01800		Rental Factor Calculation				FRVS Final Per Diem			
		10%	4,000	38.800%	5.00	Max Bldg Age (AO2)	34	T-bond rate for CY	4.64%	Floor	7.00%	Ceiling	9.00%	Rental Factor (AR5)	7.00%				
Capital Supplemental Information																			
Estimated Land Value	Estimated Equipment Value	Estimated Building + Equip Value	Estimated Building/Equip Minimum Value (fully depreciated)	Age Based on 2/1/2007 Midpoint	Received Five Year Age Reduction in 2005/06 Model?	Calculated Effective Age	Effective Age After Bed Additions	Effective Age After Improvements	Effective Age After Replacements	New Age (Incorporating Improvements)	Fully Depreciated per FRVS?	Actual Percent Depreciated	Actual Percent Undepreciated	Estimated Current Building/Equip Value	Greater of Minimum Value or Current Value	Greater of Minimum Value or Current Value Plus Land	Calculate Rate of Return on Estimated Value	FRVS Final Per Diem	
A	X = W * AA3 (AA3=10%)	Y = H * AB3 (AB3 = \$4,000)	Z = W + Y	AA = Z * AD3 (AD3=38.8%)	AB = (M3 - D)/M2	AC	AD = If AC="yes" then AB-AG2, otherwise AB)	AE	AF	AG	AH = If AE, AF or AG are populated, uses these amounts, otherwise AD	AI = If AH > 34.00, "yes", "no"	AJ = AH*AO1 (AO1=1.8%)	AK = 1 - AJ	AL = AK * Z	AM = AL if AL > AA AM = AA if AL < AA	AN = AM + X	AO = AN*AR5 (AR5 = rental factor)	AP = AO/T
836	206430863	373,284	264,000	3,996,844	1,550,775	39.04	yes	34.04		34.04	yes	0.61279	0.38721	1,547,630	1,550,775	1,924,060	134,684	5.98	
837	206430908	262,609	192,000	2,818,092	1,093,420	42.57	yes	37.57		37.57	yes	0.67628	0.32372	912,276	1,093,420	1,356,029	94,922	5.76	
838	206430909	585,925	396,000	6,255,249	2,427,037	37.19	yes	32.19		32.19	no	0.57939	0.42061	2,630,999	2,630,999	3,216,924	225,185	6.62	
839	206431059	358,238	256,000	3,838,379	1,489,291	43.32	yes	38.32		38.32	yes	0.68975	0.31025	1,190,841	1,489,291	1,847,529	129,327	6.15	
840	206431125	1,279,588	1,012,000	13,807,876	5,357,456	40.99	yes	35.99		35.99	yes	0.64775	0.35225	4,863,768	5,357,456	6,637,044	464,593	5.28	
841	206431468	554,271	392,000	5,934,708	2,302,667	38.67	yes	33.67		33.67	no	0.60605	0.39395	2,337,983	2,337,983	2,892,254	202,458	5.97	
842	206431530	333,694	236,000	3,572,936	1,386,299	27.72	no	27.72		27.72	no	0.49903	0.50097	1,789,924	1,789,924	2,123,618	148,653	7.63	
843	206431532	865,341	612,000	9,265,411	3,594,979	29.86	no	29.86		29.86	no	0.53749	0.46251	4,285,328	4,285,328	5,150,670	360,547	7.20	
844	206431585	837,062	592,000	8,962,620	3,477,496	60.77	yes	55.77		55.77	yes	1.00387	(0.00387)	(34,675)	3,477,496	4,314,558	302,019	5.99	
845	206431686	532,659	360,000	5,686,590	2,206,397	38.74	yes	33.74		33.74	no	0.60728	0.39272	2,233,245	2,233,245	2,765,904	193,613	6.28	
846	206431808	1,459,203	1,032,000	15,624,026	6,062,122	39.66	yes	34.66		34.66	yes	0.62380	0.37620	5,877,707	6,062,122	7,521,325	526,493	6.26	
847	206431815	603,680	408,000	6,444,802	2,500,583	44.86	yes	39.86		39.86	yes	0.71739	0.28261	1,821,343	2,500,583	3,104,263	217,298	6.18	
848	206431820	735,257	520,000	7,872,571	3,054,558	47.49	yes	42.49		42.49	yes	0.76490	0.23510	1,850,829	3,054,558	3,789,815	265,287	5.72	
849	206431832	220,577	156,000	2,361,771	916,367	43.55	yes	38.55		38.55	yes	0.69389	0.30611	722,973	916,367	1,136,944	79,586	5.87	
850	206431833	118,369	80,000	1,263,687	490,310	27.19	no	27.19		27.19	no	0.48934	0.51066	645,309	645,309	763,678	53,457	7.46	
851	206431865	604,526	432,000	6,477,264	2,513,178	23.60	no	23.60		23.60	no	0.42487	0.57513	3,725,276	3,725,276	4,329,803	303,086	8.61	
852	206434001	541,631	396,000	5,812,315	2,255,178	19.83	no	19.83		19.83	no	0.35695	0.64305	3,737,604	3,737,604	4,279,236	299,546	9.17	
853	206434018	921,899	652,000	9,870,993	3,829,945	17.60	no	17.60		17.60	no	0.31682	0.68318	6,743,668	6,743,668	7,665,568	536,590	9.40	
854	206434026	828,581	560,000	8,845,807	3,432,173	16.14	no	16.14		16.14	no	0.29056	0.70944	6,275,592	6,275,592	7,104,173	497,292	10.90	
855	206434058	322,790	236,000	3,463,905	1,343,995	13.98	no	13.98		13.98	no	0.25170	0.74830	2,592,023	2,592,023	2,914,813	204,037	10.00	
856	206440727	804,241	588,000	8,630,407	3,348,598	40.78	yes	35.78		35.78	yes	0.64411	0.35589	3,071,433	3,348,598	4,152,838	290,699	6.07	
857	206440750	109,421	80,000	1,174,205	455,592	39.51	yes	34.51		34.51	yes	0.62115	0.37885	444,850	455,592	565,012	39,551	5.73	
858	206440758	503,334	368,000	5,401,343	2,095,721	42.86	yes	37.86		37.86	yes	0.68154	0.31846	1,720,106	2,095,721	2,599,055	181,934	6.07	
859	206440764	541,631	396,000	5,812,315	2,255,178	41.45	yes	36.45		36.45	yes	0.65607	0.34393	1,999,055	2,255,178	2,796,810	195,777	5.77	
860	206440809	815,183	596,000	8,747,827	3,394,157	37.62	yes	32.62		32.62	no	0.58721	0.41279	3,610,988	3,610,988	4,426,171	309,832	6.05	
861	206441678	218,841	160,000	2,348,410	911,183	50.50	yes	45.50		45.50	yes	0.81895	0.18105	425,178	911,183	1,130,024	79,102	5.83	
862	206441702	519,747	380,000	5,577,474	2,164,060	38.40	yes	33.40		33.40	no	0.60123	0.39877	2,224,132	2,224,132	2,743,879	192,072	6.20	
863	206441703	475,979	348,000	5,107,792	1,981,823	42.28	yes	37.28		37.28	yes	0.67097	0.32903	1,680,631	1,981,823	2,457,802	172,046	6.07	
864	206450798	468,743	356,000	5,043,428	1,956,850	43.33	yes	38.33		38.33	yes	0.68995	0.31005	1,563,711	1,956,850	2,425,593	169,792	5.42	
865	206450841	595,145	452,000	6,403,454	2,484,540	35.92	yes	30.92		30.92	no	0.55648	0.44352	2,840,089	2,840,089	3,435,235	240,466	6.03	
866	206451017	948,019	720,000	10,200,192	3,957,675	36.62	yes	31.62		31.62	no	0.56921	0.43079	4,394,109	4,394,109	5,342,128	373,949	6.37	
867	206452301	753,149	572,000	8,103,486	3,144,153	24.60	no	24.60		24.60	no	0.44287	0.55713	4,514,704	4,514,704	5,267,853	368,750	7.91	
868	206454002	653,080	496,000	7,026,799	2,726,398	18.37	no	18.37		18.37	no	0.33059	0.66941	4,703,808	4,703,808	5,356,888	374,982	9.28	
869	206454003	605,679	460,000	6,516,789	2,528,514	17.81	no	17.81		17.81	no	0.32066	0.67934	4,427,143	4,427,143	5,032,822	352,298	8.73	
870	206471079	310,740	236,000	3,343,396	1,297,238	39.55	yes	34.55		34.55	yes	0.62189	0.37811	1,264,187	1,297,238	1,607,977	112,558	5.85	
871	206480917	356,881	260,000	3,828,810	1,485,578	40.13	yes	35.13		35.13	yes	0.63236	0.36764	1,407,621	1,485,578	1,842,459	128,972	6.09	
872	206480965	329,429	240,000	3,534,287	1,371,303	45.19	yes	40.19		40.19	yes	0.72349	0.27651	977,259	1,371,303	1,700,732	119,051	6.09	
873	206480995	543,557	396,000	5,831,573	2,262,650	37.40	yes	32.40		32.40	no	0.58318	0.41682	2,430,714	2,430,714	2,974,272	208,199	6.22	
874	206481011	911,419	664,000	9,778,193	3,793,939	36.44	yes	31.44		31.44	no	0.56587	0.43413	4,245,018	4,245,018	5,156,437	360,951	6.67	
875	206481086	494,143	360,000	5,301,430	2,056,955	42.94	yes	37.94		37.94	yes	0.68292	0.31708	1,680,988	2,056,955	2,551,098	178,577	6.09	
876	206481105	462,863	348,000	4,976,633	1,930,934	41.40	yes	36.40		36.40	yes	0.65528	0.34472	1,715,551	1,930,934	2,393,797	167,566	5.91	
877	206484004	638,432	480,000	6,864,321	2,663,357	17.77	no	17.77		17.77	no	0.31982	0.68018	4,668,976	4,668,976	5,307,409	371,519	9.50	
878	206490931	444,889	316,000	4,764,892	1,848,778	42.75	yes	37.75		37.75	yes	0.67957	0.32043	1,526,796	1,848,778	2,293,667	160,557	6.23	
879	206490940	986,735	724,000	10,591,346	4,109,442	37.40	yes	32.40		32.40	no	0.58313	0.41687	4,415,202	4,415,202	5,401,937	378,136	6.09	

Fair Rental Value System (FRVS) Model - 2006/07 Rate Year

Days in Calendar Year (M2)	366	FRVS Variables:	Number of Months to Update Cost Per Sq Ft	13
Rate Period Mid-Point (M3)	2/1/07	Statewide Average Occupancy (T2)	Square Feet Per Bed (Z2)	400
			RS Means Median Cost Per Sq Ft <sup>(1)</sup>	\$ 119.00
			Updated at 2% annually, or .16667/mo. (Z4)	\$ 121.58

Count	OSHPD ID	OSHPD Begin Date	OSHPD End Date	L&C License Date or Other Information	Facility Name (Doing Business As)	City	OSHPD ZIP	Avg. Lic. Beds	OSHPD Total Days (as reported)	Days in Period	Cost Rpt (CR) Represents % of Year	Annualized Total Facility Days	Max Potential Days for CR Period	OSHPD SNF Meal Days	Annualized SNF Meal Days	OSHPD Total SNF Days	Occupancy Rate	Facility Potential Days at Avg Occ (for CR Period)	Annualized Facility Total Days at Avg Occupancy	Greater of Annualized Days or Occ. Adjusted Annualized Days	1st Three Zip Code Digits	RS Means Location Factor <sup>(1)</sup>	Estimated Building Value
880	206490947	1/1/2004	12/31/2004	04/11/66	FIRCREST CONVALESCENT HOSPITAL	SEBASTOPOL	95472	50	16,396	366	1.00000	16,396	18,300	11,435	11,435	16,396	89.60%	16,300	16,300	16,396	954	1.121	2,725,786
881	206490961	1/1/2004	12/31/2004	11/18/69	EVERGREEN HEALTH & REHAB OF PETALUMA	PETALUMA	94952	98	33,576	366	1.00000	33,576	35,868	27,496	27,496	33,576	93.61%	31,949	31,949	33,576	949	1.158	5,518,878
882	206491000	1/1/2004	12/31/2004	11/03/67	LONDON HOUSE CONV. HOSPITAL - SANTA ROSA	SANTA ROSA	95405	99	32,646	366	1.00000	32,646	36,234	23,875	23,875	32,646	90.10%	32,275	32,275	32,646	954	1.121	5,397,057
883	206491001	1/1/2004	12/31/2004	09/22/64	LONDON HOUSE CONV. HOSPITAL - SONOMA	SONOMA	95476	83	28,901	366	1.00000	28,901	30,378	21,071	21,071	28,901	95.14%	27,059	27,059	28,901	954	1.121	4,524,805
884	206491003	1/1/2004	12/31/2004	06/01/67	CLOVERDALE HEALTHCARE CENTER	CLOVERDALE	95425	72	21,519	366	1.00000	21,519	26,352	15,453	15,453	21,519	81.66%	23,479	23,479	23,473	954	1.121	3,925,132
885	206491017	1/1/2004	12/31/2004	09/25/68	SONOMA HEALTHCARE CENTER	SONOMA	95476	137	38,273	366	1.00000	38,273	50,142	24,929	24,929	38,273	76.33%	44,663	44,663	44,663	954	1.121	7,468,654
886	206491032	1/1/2004	12/31/2004	06/27/80	OAKS CONVALESCENT HOPITAL	PETALUMA	94952	59	18,284	366	1.00000	18,284	21,594	1,073	1,073	18,284	84.67%	19,234	19,234	19,234	949	1.158	3,322,590
887	206491058	1/1/2004	12/31/2004	05/15/69	PARK VIEW GARDENS AT MONTGOMERY	SANTA ROSA	95405	120	37,548	366	1.00000	37,548	43,920	19,239	19,239	37,548	85.49%	39,121	39,121	39,121	954	1.121	6,541,887
888	206491062	1/1/2004	12/31/2004	06/10/66	SANTA ROSA CONVALESCENT HOSPITAL	SANTA ROSA	95407	62	20,292	366	1.00000	20,292	22,692	15,580	15,580	20,292	89.42%	20,212	20,212	20,292	954	1.121	3,379,975
889	206491067	6/1/2003	5/31/2004	10/26/64	SEBASTOPOL CONVALESCENT HOSPITAL	SEBASTOPOL	95472	35	12,236	366	1.00000	12,236	12,810	9,713	9,713	12,236	95.52%	11,410	11,410	12,236	954	1.121	1,908,050
890	206491085	1/1/2004	12/31/2004	06/08/67	SUMMERFIELD HEALTHCARE CENTER	SANTA ROSA	95405	70	21,712	366	1.00000	21,712	25,620	11,070	11,070	21,712	84.75%	22,821	22,821	22,821	954	1.121	3,816,101
891	206492251	1/1/2004	12/31/2004	07/05/73	BEVERLY MANOR - PETALUMA	PETALUMA	94954	99	26,037	366	1.00000	26,037	36,234	16,490	16,490	26,037	71.86%	32,275	32,275	32,275	949	1.158	5,575,193
892	206500820	12/1/2003	12/31/2004	12/10/71	HY-LOND CONVALESCENT HOSPITAL - MODESTO	MODESTO CA	95355	120	44,432	397	1.08470	40,962	47,640	30,751	28,350	44,432	93.27%	42,434	39,121	40,962	953	1.073	6,261,770
893	206500821	1/1/2004	12/31/2004	08/09/65	CASA DE MODESTO	MODESTO	95350	59	20,872	366	1.00000	20,872	21,594	11,810	11,810	20,872	96.66%	19,234	19,234	20,872	953	1.073	3,078,704
894	206500827	1/1/2004	12/31/2004	03/22/65	GARDEN CITY HEALTHCARE CENTER	MODESTO	95350	104	34,780	366	1.00000	34,780	38,064	20,061	20,061	34,780	91.37%	33,905	33,905	34,780	953	1.073	5,426,868
895	206500855	11/1/2003	10/31/2004	01/06/65	SCENIC CIRCLE CARE CENTER	MODESTO	95350	99	27,420	366	1.00000	27,420	36,234	25,928	25,928	27,420	75.67%	32,275	32,275	32,275	953	1.073	5,165,961
896	206500872	1/1/2004	12/31/2004	03/01/83	EVERGREEN REHABILITATION CARE CENTER	MODESTO	95350	175	58,473	366	1.00000	58,473	64,050	47,191	47,191	58,473	91.29%	57,051	57,051	58,473	953	1.073	9,131,749
897	206500997	7/1/2003	6/30/2004	12/12/63	RIVERBANK NURSING CENTER	RIVERBANK	95367	99	27,793	366	1.00000	27,793	36,234	21,393	21,393	27,793	76.70%	32,275	32,275	32,275	953	1.073	5,165,961
898	206501094	1/1/2004	12/31/2004	12/07/67	COLONY PARK NURSING AND REHABILITATION CENTER	MODESTO	93550	99	34,061	366	1.00000	34,061	36,234	31,293	31,293	34,061	94.00%	32,275	32,275	34,061	935	1.017	4,896,349
899	206501354	12/1/2003	12/31/2004	10/11/61	MODESTO CONVALESCENT HOSPITAL	MODESTO	95350	70	23,716	397	1.08470	21,864	27,790	19,063	17,574	23,716	85.34%	24,753	22,821	22,821	953	1.073	3,652,699
900	206501355	12/1/2003	12/31/2004	10/11/67	SAN LUIS CONVALESCENT HOSPITAL	NEWMAN CA	95360	71	25,556	397	1.08470	23,560	28,187	21,744	20,046	25,556	90.67%	25,107	23,147	23,560	953	1.073	3,704,881
901	206501989	1/1/2004	12/31/2004	09/04/62	BEL-AIR LODGE CONVALESCENT HOSPITAL	TURLOCK	95380	31	11,190	366	1.00000	11,190	11,346	10,176	10,176	11,190	98.63%	10,106	10,106	11,190	953	1.073	1,617,624
902	206501990	1/1/2004	12/31/2004	02/01/66	ELNESS CONVALESCENT HOSPITAL	TURLOCK	95380	99	35,167	366	1.00000	35,167	36,234	31,734	31,734	35,167	97.06%	32,275	32,275	35,167	953	1.073	5,165,961
903	206502269	1/1/2004	12/31/2004	01/18/57	HA LE ALOHA CONVALESCENT HOSPITAL	CERES	95307	46	16,384	366	1.00000	16,384	16,836	14,321	14,321	16,384	97.32%	14,996	14,996	16,384	953	1.073	2,400,345
904	206502364	1/1/2004	12/31/2004	03/07/85	ENGLISH OAKS CONVALESCENT AND REHABILITATION HO	MODESTO	95350	180	60,979	366	1.00000	60,979	65,880	34,963	34,963	60,979	92.56%	58,681	58,681	60,979	953	1.073	9,392,656
905	206504002	1/1/2004	12/31/2004	09/25/86	TURLOCK NURSING & REHAB CENTER	TURLOCK	95382	144	47,920	366	1.00000	47,920	52,704	29,662	29,662	47,920	90.92%	46,945	46,945	47,920	953	1.073	7,514,125
906	206504004	1/1/2004	12/31/2004	05/04/89	VINTAGE FAIRE NURSING & REHAB CENTER	MODESTO	95356	99	33,091	366	1.00000	33,091	36,234	19,260	19,260	33,091	91.33%	32,275	32,275	33,091	953	1.073	5,165,961
907	206504035	2/1/2003	1/31/2004	08/03/99	COVENANT VILLAGE CARE CENTER	TURLOCK	95382	50	18,019	365	0.99727	18,068	18,250	7,129	7,149	18,019	98.73%	16,256	16,300	18,068	953	1.073	2,609,071
908	206510856	1/1/2004	12/31/2004	05/27/63	YUBA CITY CARE CENTER	YUBA CITY	95991	59	20,057	366	1.00000	20,057	21,594	14,389	14,389	20,057	92.88%	19,234	19,234	20,057	959	1.083	3,107,396
909	206511095	6/1/2003	5/31/2004	01/21/70	EMMANUEL CONVALESCENT YUBA CITY	YUBA CITY	95991	151	44,788	366	1.00000	44,788	55,266	33,630	33,630	44,788	81.04%	49,227	49,227	49,227	959	1.083	7,952,828
910	206514003	7/1/2003	6/30/2004	07/11/90	THE FOUNTAINS	YUBA CITY CA	95991	99	34,050	366	1.00000	34,050	36,234	17,135	17,135	34,050	93.97%	32,275	32,275	34,050	959	1.083	5,214,106
911	206514008	7/1/2004	12/31/2004	12/16/92	LIVE OAK MANOR	LIVE OAK	95953	99	17,261	184	0.50273	34,334	18,216	15,366	30,565	17,261	94.76%	16,226	32,275	34,334	959	1.083	5,214,106
912	206522099	7/1/2003	6/30/2004	10/11/65	BRENTWOOD SNF & REHABILITATION CENTER	RED BLUFF	96080	55	19,479	366	1.00000	19,479	20,130	16,382	16,382	19,479	96.77%	17,930	17,930	19,479	960	1.083	2,896,725
913	206522221	1/1/2004	12/31/2004	01/24/66	SUNBRIDGE CARE AND REHABILITATION FOR RED BLUFF	RED BLUFF CA	96080	58	19,669	366	1.00000	19,669	21,228	16,280	16,280	19,669	92.66%	18,908	18,908	19,669	960	1.083	3,054,729
914	206540075	7/1/2004	12/31/2004	08/26/85	WEST GARDENS CONVALESCENT HOSPITAL	VISALIA	93277	140	22,522	184	0.50273	44,799	25,760	15,521	30,873	22,522	87.43%	22,945	45,641	45,641	932	1.039	7,073,914
915	206540707	1/1/2004	12/31/2004	03/04/63	DELTA NURSING AND REHABILITATION HOSPITAL	VISALIA	93277	44	15,620	366	1.00000	15,620	16,104	11,818	11,818	15,620	96.99%	14,344	14,344	15,620	932	1.039	2,223,230
916	206540709	10/1/2003	9/30/2004	07/01/64	NEW COVENANT CARE CENTER OF DINUBA	DINUBA	93618	99	33,156	366	1.00000	33,156	36,234	29,866	29,866	33,156	91.51%	32,275	32,275	33,156	936	1.071	5,156,332
917	206540723	1/1/2004	12/31/2004	01/20/64	SIERRA VALLEY REHAB CENTER	PORTERVILLE	93257	139	47,537	366	1.00000	47,537	50,874	38,165	38,165	47,537	93.44%	45,315	45,315	47,537	932	1.039	7,023,386
918	206540809	1/1/2004	12/31/2004	12/07/64	TULARE NURSING AND REHABILITATION HOSPITAL	TULARE	93274	97	32,590	366	1												

Fair Rental Value System (FRVS) Model - 2006/07 Rate Year

Count	OSHPD ID	Land % (AA3)	Equip/bed (AB3)	Fully Depreciated Minimum Value (AD3)	Adjust Age by Years (AG2):			Received Five Year Age Reduction in 2005/06 Model?	Capital Supplemental Information			Dep Amt/Year (AO1)	0.01800	Rental Factor Calculation			FRVS Final Per Diem			
		10%	4,000	38.800%	5.00	Max Bldg Age (AO2)	34		T-bond rate for CY	4.64%	Floor	7.00%	Ceiling	9.00%	Rental Factor (AR5)	7.00%				
		Estimated Land Value	Estimated Equipment Value	Estimated Building + Equip Value	Estimated Building/Equip Minimum Value (fully depreciated)	Age Based on 2/1/2007 Midpoint		Calculated Effective Age	Effective Age After Bed Additions	Effective Age After Improvements	Effective Age After Replacements	New Age (Incorporating Improvements)	Fully Depreciated per FRVS?	Actual Percent Depreciated	Actual Percent Undepreciated	Estimated Current Building/Equip Value	Greater of Minimum Value or Current Value	Greater of Minimum Value or Current Value Plus Land	Calculate Rate of Return on Estimated Value	
A		X = W * AA3 (AA3=10%)	Y = H * AB3 (AB3 = \$4,000)	Z = W + Y	AA = Z * AD3 (AD3=38.8%)	AB = (M3 - D)/M2	AC	AD = If AC="yes" then AB-AG2, otherwise AB)	AE	AF	AG	AH = If AE, AF or AG are populated, uses these amounts, otherwise AD	AI = If AH > 34.00, "yes", "no"	AJ = AH*AO1 (AO1=1.8%)	AK = 1 - AJ	AL = AK * Z	AM = AL if AL > AA AM = AA if AL < AA	AN = AM + X	AO = AN*AR5 (AR5 = rental factor)	AP = AO/T
880	206490947	272,579	200,000	2,925,786	1,135,205	40.73	yes	35.73			35.73	yes	0.64308	0.35692	1,044,266	1,135,205	1,407,784	98,545	6.01	
881	206490961	551,888	392,000	5,910,878	2,293,421	37.13	yes	32.13			32.13	no	0.57831	0.42169	2,492,550	2,492,550	3,044,437	213,111	6.35	
882	206491000	539,706	396,000	5,793,057	2,247,706	39.17	yes	34.17			34.17	yes	0.61500	0.38500	2,230,327	2,247,706	2,787,412	195,119	5.98	
883	206491001	452,481	332,000	4,856,805	1,884,440	42.27	yes	37.27			37.27	yes	0.67092	0.32908	1,598,287	1,884,440	2,336,921	163,584	5.66	
884	206491003	392,513	288,000	4,213,132	1,634,695	39.59	yes	34.59			34.59	yes	0.62262	0.37738	1,589,939	1,634,695	2,027,209	141,905	6.05	
885	206491017	746,865	548,000	8,016,654	3,110,462	38.27	yes	33.27			33.27	no	0.59892	0.40108	3,215,335	3,215,335	3,962,201	277,354	6.21	
886	206491032	332,259	236,000	3,558,590	1,380,733	26.54	no	26.54			26.54	no	0.47779	0.52221	1,858,342	1,858,342	2,190,601	153,342	7.97	
887	206491058	654,189	480,000	7,021,887	2,724,492	37.64	yes	32.64			32.64	no	0.58751	0.41249	2,896,471	2,896,471	3,550,660	248,546	6.35	
888	206491062	337,997	248,000	3,627,975	1,407,654	40.56	yes	35.56			35.56	yes	0.64013	0.35987	1,305,595	1,407,654	1,745,652	122,196	6.02	
889	206491067	190,805	140,000	2,048,050	794,644	42.18	yes	37.18			37.18	yes	0.66925	0.33075	677,401	794,644	985,449	68,981	5.64	
890	206491085	381,610	280,000	4,096,101	1,589,287	39.57	yes	34.57			34.57	yes	0.62228	0.37772	1,547,185	1,589,287	1,970,897	137,963	6.05	
891	206492251	557,519	396,000	5,971,193	2,316,823	33.51	yes	28.51			28.51	no	0.51315	0.48685	2,907,090	2,907,090	3,464,609	242,523	7.51	
892	206500820	626,177	480,000	6,741,770	2,615,807	35.07	yes	30.07			30.07	no	0.54133	0.45867	3,092,262	3,092,262	3,718,439	260,291	6.35	
893	206500821	307,870	236,000	3,314,704	1,286,105	41.40	yes	36.40			36.40	yes	0.65513	0.34487	1,143,138	1,286,105	1,593,975	111,578	5.35	
894	206500827	542,687	416,000	5,842,868	2,267,033	41.78	yes	36.78			36.78	yes	0.66202	0.33798	1,974,794	2,267,033	2,809,719	196,680	5.65	
895	206500855	516,596	396,000	5,561,961	2,158,041	41.98	yes	36.98			36.98	yes	0.66570	0.33430	1,859,336	2,158,041	2,674,637	187,225	5.80	
896	206500872	913,175	700,000	9,831,749	3,814,718	23.87	no	23.87			23.87	no	0.42974	0.57026	5,606,676	5,606,676	6,519,850	456,390	7.81	
897	206500997	516,596	396,000	5,561,961	2,158,041	43.05	yes	38.05			38.05	yes	0.68493	0.31507	1,752,382	2,158,041	2,674,637	187,225	5.80	
898	206501094	489,635	396,000	5,292,349	2,053,431	39.07	yes	34.07			34.07	yes	0.61333	0.38667	2,046,404	2,053,431	2,543,066	178,015	5.23	
899	206501354	365,270	280,000	3,932,699	1,525,887	45.22	yes	40.22			40.22	yes	0.72389	0.27611	1,085,876	1,525,887	1,891,157	132,381	5.80	
900	206501355	370,488	284,000	3,988,881	1,547,686	39.23	yes	34.23			34.23	yes	0.61613	0.38387	1,531,207	1,547,686	1,918,174	134,272	5.70	
901	206501989	161,762	124,000	1,741,624	675,750	44.32	yes	39.32			39.32	yes	0.70775	0.29225	508,982	675,750	837,513	58,626	5.24	
902	206501990	516,596	396,000	5,561,961	2,158,041	40.92	yes	35.92			35.92	yes	0.64648	0.35352	1,966,290	2,158,041	2,674,637	187,225	5.32	
903	206502269	240,035	184,000	2,584,345	1,002,726	49.93	yes	44.93			44.93	yes	0.80882	0.19118	494,076	1,002,726	1,242,761	86,993	5.31	
904	206502364	939,266	720,000	10,112,656	3,923,710	21.86	no	21.86			21.86	no	0.39349	0.60651	6,133,409	6,133,409	7,072,674	495,087	8.12	
905	206504002	751,412	576,000	8,090,125	3,138,968	20.31	no	20.31			20.31	no	0.36561	0.63439	5,132,322	5,132,322	5,883,734	411,861	8.59	
906	206504004	516,596	396,000	5,561,961	2,158,041	17.71	no	17.71			17.71	no	0.31879	0.68121	3,788,881	3,788,881	4,305,477	301,383	9.11	
907	206504035	260,907	200,000	2,809,071	1,089,920	7.48	no	7.48			7.48	no	0.13470	0.86530	2,430,675	2,430,675	2,691,582	188,411	10.43	
908	206510856	310,740	236,000	3,343,396	1,297,238	43.60	yes	38.60			38.60	yes	0.69472	0.30528	1,020,668	1,297,238	1,607,977	112,558	5.61	
909	206511095	795,283	604,000	8,556,828	3,320,049	36.95	yes	31.95			31.95	no	0.57516	0.42484	3,635,249	3,635,249	4,430,532	310,137	6.30	
910	206514003	521,411	396,000	5,610,106	2,176,721	16.53	no	16.53			16.53	no	0.29749	0.70251	3,941,145	3,941,145	4,462,556	312,379	9.17	
911	206514008	521,411	396,000	5,610,106	2,176,721	14.10	no	14.10			14.10	no	0.25377	0.74623	4,186,426	4,186,426	4,707,837	329,549	9.60	
912	206522099	289,673	220,000	3,116,725	1,209,289	41.22	yes	36.22			36.22	yes	0.65203	0.34797	1,084,518	1,209,289	1,498,962	104,927	5.39	
913	206522221	305,473	232,000	3,286,729	1,275,251	40.94	yes	35.94			35.94	yes	0.64687	0.35313	1,160,646	1,275,251	1,580,724	110,651	5.63	
914	206540075	707,391	560,000	7,633,914	2,961,959	21.39	no	21.39			21.39	no	0.38503	0.61497	4,694,607	4,694,607	5,401,998	378,140	8.29	
915	206540707	222,323	176,000	2,399,230	930,901	43.83	yes	38.83			38.83	yes	0.69885	0.30115	722,522	930,901	1,153,224	80,726	5.17	
916	206540709	515,633	396,000	5,552,332	2,154,305	42.50	yes	37.50			37.50	yes	0.67500	0.32500	1,804,508	2,154,305	2,669,938	186,896	5.64	
917	206540723	702,339	556,000	7,579,386	2,940,802	42.95	yes	37.95			37.95	yes	0.68302	0.31698	2,402,541	2,940,802	3,643,140	255,020	5.36	
918	206540809	490,121	388,000	5,289,212	2,052,214	42.07	yes	37.07			37.07	yes	0.66718	0.33282	1,760,354	2,052,214	2,542,335	177,963	5.46	
919	206540823	298,115	236,000	3,217,149	1,248,254	56.91	yes	51.91			51.91	yes	0.93433	0.06567	211,277	1,248,254	1,546,369	108,246	5.62	
920	206540828	889,292	704,000	9,596,920	3,723,605	43.98	yes	38.98			38.98	yes	0.70161	0.29839	2,863,658	3,723,605	4,612,897	322,903	5.63	
921	206541695	496,857	396,000	5,364,566	2,081,452	38.80	yes	33.80			33.80	no	0.60831	0.39169	2,101,239	2,101,239	2,598,096	181,867	5.63	
922	206541740	500,227	396,000	5,398,268	2,094,528	40.86	yes	35.86			35.86	yes	0.64539	0.35461	1,914,261	2,094,528	2,594,755	181,633	5.56	
923	206542063	495,174	392,000	5,343,740	2,073,371	26.74	no	26.74			26.74	no	0.48133	0.51867	2,771,649	2,771,649	3,266,823	228,678	7.00	



Fair Rental Value System (FRVS) Model - 2006/07 Rate Year

Days in Calendar Year (M2)	366	FRVS Variables:	Number of Months to Update Cost Per Sq Ft	13
Rate Period Mid-Point (M3)	2/1/07	Statewide Average Occupancy (T2)	Square Feet Per Bed (Z2)	400
		89.07%	RS Means Median Cost Per Sq Ft <sup>(1)</sup>	\$ 119.00
			Updated at 2% annually, or .16667/mo. (Z4)	\$ 121.58
			0.166667	2.16667

Count	OSHPD ID	OSHPD Begin Date	OSHPD End Date	L&C License Date or Other Information	Facility Name (Doing Business As)	City	OSHPD ZIP	Avg. Lic. Beds	OSHPD Total Days (as reported)	OSHPD Days in Period	Cost Rpt (CR) Represents % of Year	Annualized Total Facility Days	Max Potential Days for CR Period	OSHPD SNF Meal Days	Annualized SNF Meal Days	OSHPD Total SNF Days	Occupancy Rate	Facility Potential Days at Avg Occ (for CR Period)	Annualized Facility Total Days at Avg Occupancy	Greater of Annualized Days or Occ. Adjusted Annualized Days	1st Three Zip Code Digits	RS Means Location Factor <sup>(1)</sup>	Estimated Building Value
A	B	C	D	E	F	G	H	I	J = (C-B) + 1	K = J/M2 (M2=Days in CY)	L = I/K	M = H * J	N	O = N/K	P	Q = I/M	R = M * T2 (T2 = avg. occ.)	S = R/K	T = S if S > L T = L if S < L	U = first 3 digits of G	V	W = H (beds) * Z2 (sq. ft/bed) * Z4 (cost/sq.ft) * V (loc. factor)	
924	206544041	1/1/2004	12/15/2004	12/28/95	PORTERVILLE CONVALESCENT HOSPITAL	PORTERVILLE	92284	99	31,429	350	0.95628	32,866	34,650	22,991	24,042	31,429	90.70%	30,864	32,275	32,866	922	1.032	4,968,566
925	206544043	1/1/2004	12/31/2004	04/22/96	LINDSAY GARDENS	LINDSAY	93247	99	32,208	366	1.00000	32,208	36,234	24,645	24,645	32,208	88.89%	32,275	32,275	32,275	932	1.039	5,002,268
926	206554007	12/1/2003	12/31/2004	05/04/99	AVALON CARE CENTER - SONORA	SONORA	95370	120	41,888	397	1.08470	38,617	47,640	32,292	29,770	41,888	87.93%	42,434	39,121	39,121	953	1.073	6,261,770
927	206560471	1/1/2004	12/31/2004	09/27/63	VENTURA CONVALESCENT HOSPITAL	VENTURA	93003	71	16,436	366	1.00000	16,436	25,986	5,342	5,342	16,436	63.25%	23,147	23,147	23,147	930	1.065	3,677,258
928	206560482	1/1/2004	12/31/2004	07/01/69	GLENWOOD CARE CENTER	OXNARD	93030	99	32,738	366	1.00000	32,738	36,234	17,165	17,165	32,738	90.35%	32,275	32,275	32,738	930	1.065	5,127,445
929	206560495	1/1/2004	12/31/2004	07/01/64	MARY HEALTH OF THE SICK CONVALESCENT & NURSING NEWBURY PARK	91320	61	22,146	366	1.00000	22,146	22,326	6,274	6,274	22,146	99.19%	19,886	19,886	22,146	913	1.060	3,144,502	
930	206560496	7/1/2003	6/30/2004	11/02/64	MAYWOOD ACRES HEALTHCARE	OXNARD	93033	98	34,446	366	1.00000	34,446	35,868	26,169	26,169	34,446	96.04%	31,949	31,949	34,446	930	1.065	5,075,652
931	206560503	1/1/2004	12/31/2004	02/01/65	COUNTRY VILLA OXNARD MANOR HC	OXNARD	93030	82	28,638	366	1.00000	28,638	30,012	18,193	18,193	28,638	95.42%	26,733	26,733	28,638	930	1.065	4,246,974
932	206560509	1/1/2004	12/31/2004	01/22/70	SHORELINE NURSING & REHAB CENTER	OXNARD	93033	193	66,568	366	1.00000	66,568	70,638	52,024	52,024	66,568	94.24%	62,920	62,920	66,568	930	1.065	9,995,927
933	206560520	1/1/2004	12/31/2004	04/16/64	SANTA PAULA HEALTHCARE	SANTA PAULA	93060	49	15,137	366	1.00000	15,137	17,934	10,137	10,137	15,137	84.40%	15,974	15,974	15,974	930	1.065	2,537,826
934	206560531	1/1/2004	12/31/2004	07/01/65	THOUSAND OAKS HEALTH CARE CENTER	THOUSAND OAKS	91360	124	42,957	366	1.00000	42,957	45,384	24,387	24,387	42,957	94.65%	40,425	40,425	42,957	913	1.060	6,392,102
935	206560532	1/1/2004	12/31/2004	07/12/68	TWIN PINES HEALTHCARE	SANTA PAULA	93060	99	33,577	366	1.00000	33,577	36,234	25,702	25,702	33,577	92.67%	32,275	32,275	33,577	930	1.065	5,127,445
936	206560547	1/1/2004	12/31/2004	05/15/77	FILLMORE CONVALESCENT CENTER	FILLMORE CA	93015	99	32,656	366	1.00000	32,656	36,234	23,971	23,971	32,656	90.13%	32,275	32,275	32,656	930	1.065	5,127,445
937	206560823	1/1/2004	12/31/2004	08/01/71	CAMARILLO CONVALESCENT HOSPITAL	CAMARILLO	93010	114	39,917	366	1.00000	39,917	41,724	25,080	25,080	39,917	95.67%	37,165	37,165	39,917	930	1.065	5,904,330
938	206560922	10/1/2003	9/30/2004	01/01/56	ST. JOSEPH'S HEALTH AND RETIREMENT CENTER	OJAI	93023	27	9,687	366	1.00000	9,687	9,882	4,183	4,183	9,687	98.03%	8,802	8,802	9,687	930	1.065	1,398,394
939	206564024	1/1/2004	12/31/2004	07/24/91	VICTORIA CARE CENTER	VENTURA	93003	188	59,878	366	1.00000	59,878	68,808	33,597	33,597	59,878	87.02%	61,289	61,289	61,289	930	1.065	9,736,966
940	206564120	1/1/2004	12/31/2004	05/23/02	WESTLAKE HEALTH CARE CENTER	WESTLAKE VILLA	91361	99	32,065	366	1.00000	32,065	36,234	21,030	21,030	32,065	88.49%	32,275	32,275	32,275	913	1.060	5,103,372
941	206570854	7/1/2003	6/30/2004	04/08/68	COURTYARD HEALTH CARE CENTER	DAVIS	95616	112	33,862	366	1.00000	33,862	40,992	27,016	27,016	33,862	82.61%	36,513	36,513	36,513	956	1.094	5,958,700
942	206570896	1/1/2004	12/31/2004	09/15/69	COTTONWOOD HEALTHCARE CENTER	WOODLAND	95695	98	34,079	366	1.00000	34,079	35,868	24,413	24,413	34,079	95.01%	31,949	31,949	34,079	956	1.094	5,213,863
943	206571033	1/1/2004	12/31/2004	02/08/68	SOMERSET NURSING CENTER	WEST SACRAMEN	95691	99	31,965	366	1.00000	31,965	36,234	27,086	27,086	31,965	88.22%	32,275	32,275	32,275	956	1.094	5,267,065
944	206571047	10/1/2003	9/30/2004	10/30/69	STOLLWOOD CONVALESCENT HOSPITAL	WOODLAND	95695	48	15,476	366	1.00000	15,476	17,568	6,522	6,522	15,476	88.09%	15,648	15,648	15,648	956	1.094	2,553,729
945	206571828	7/1/2004	12/31/2004	12/23/66	SIERRA HEALTH CARE CONVALESCENT HOSPITAL	DAVIS	95616	132	20,524	184	0.50273	40,825	24,288	14,024	27,896	20,524	84.50%	21,634	48,033	48,033	956	1.094	7,022,754
946	206572209	10/1/2003	9/30/2004	07/09/46	ALDERSON CONVALESCENT HOSPITAL	WOODLAND	95695	144	46,742	366	1.00000	46,742	52,704	38,924	38,924	46,742	88.69%	46,945	46,945	46,945	956	1.094	7,661,186
947	206580934	1/1/2004	12/31/2004	10/01/65	MARYSVILLE CARE & REHABILITATION CENTER	MARYSVILLE	95901	86	29,687	366	1.00000	29,687	31,476	23,335	23,335	29,687	94.32%	28,037	28,037	29,687	959	1.083	4,529,425
948	206331111	1/1/2004	12/31/2004	10/16/1964	Beaumont Care Center	Beaumont	92223	87	29,971	366	1.00000	29,971	31,842	26,366	26,366	29,971	94.12%	28,363	28,363	29,971	922	1.032	4,366,316
949	206430926	1/1/2004	12/31/2004	05/06/1970	Willow Glen Convalescent	SAN JOSE	95125	152	50,735	366	1.00000	50,735	55,632	40,127	40,127	50,735	91.20%	49,553	49,553	50,735	951	1.163	8,596,853
950	206070935	1/1/2004	12/31/2004	10/20/64	DANVILLE HEALTH CARE CENTER	DANVILLE	94526	53	18,086	366	1.00000	18,086	19,398	11,947	11,947	18,086	93.24%	17,278	17,278	18,086	945	1.129	2,909,953
951	206190011	1/1/2004	12/31/2004	10/14/69	ALAMITOS-BELMONT REHABILITATION HOSPITAL	LONG BEACH	90814	94	32,744	366	1.00000	32,744	34,404	12,602	12,602	32,744	95.17%	30,645	30,645	32,744	908	1.038	4,745,056
952	206190051	1/1/2004	12/31/2004	11/12/58	LAKE BALBOA CARE CENTER	VAN NUYS	91406	50	17,099	366	1.00000	17,099	18,300	12,437	12,437	17,099	93.44%	16,300	16,300	17,099	914	1.060	2,577,461
953	206190268	1/1/2004	12/31/2004	02/01/65	RAMONA CARE CENTER	EL MONTE	91732	148	46,785	366	1.00000	46,785	54,168	37,963	37,963	46,785	86.37%	48,249	48,249	48,249	917	1.055	7,593,296
954	206190359	1/1/2004	12/31/2004	02/13/68	BROADWAY BY THE SEA	LONG BEACH	90803	98	31,437	366	1.00000	31,437	35,868	19,768	19,768	31,437	87.65%	31,949	31,949	31,949	908	1.038	4,946,974
955	206301184	1/1/2004	12/31/2004	12/10/64	BEACHSIDE NURSING CENTER	HUNTINGTON BEA	92648	59	20,432	366	1.00000	20,432	21,594	12,329	12,329	20,432	94.62%	19,234	19,234	19,234	926	1.035	2,969,672
956	206301190	1/1/2004	12/31/2004	08/08/68	COVENTRY COURT HEALTH CENTER	ANAHEIM	92802	97	33,246	366	1.00000	33,246	35,502	15,404	15,404	33,246	93.65%	31,623	31,623	33,246	928	1.061	5,004,991
957	206301347	1/1/2004	12/31/2004	12/04/63	TERRACE VIEW CARE CENTER	FULLERTON	92835	59	20,308	366	1.00000	20,308	21,594	9,549	9,549	20,308	94.04%	19,234	19,234	20,308	928	1.061	3,044,273
958	206361191	1/1/2004	12/31/2004	03/29/65	GRAND TERRACE CARE CENTER	GRAND TERRACE	92313	59	20,039	366	1.00000	20,039	21,594	11,555	11,555	20,039	92.80%	19,234	19,234	20,039	923	1.024	2,938,111
959	206410844	1/1/2004	12/31/2004	05/14/70	PACIFICA NURSING & REHAB CENTER	PACIFICA	94044	75	22,936	366	1.00000	22,936	27,450	2,502	2,502	22,936	83.56%	24,451	24,451	24,451	940	1.217	4,438,825
960	206411305	1/1/2004	12/31/2004	02/11/64	LINDA MAR CARE CENTER	PACIFICA	94044	59	20,677	366	1.00000	20,677	21,594	15,385	15,385	20,677	95.75%	19,234	19,234	20,677	940	1.217	3,491,876
961	206481084	1/1/2004	12/31/2004	01/27/64	FAIRFIELD NURSING & REHAB CENTER	FAIRFIELD	94533	99	35,013	366	1.00000	35,013	36,234	21,020	21,020	35,013	96.63%	32,275	32,275	35,013	945	1.129	5,435,573
962	206490956	1/1/2004	12/31/2004	04/17/68	APPLE VALLEY CONVALESCENT HOSPITAL	SEBASTOPOL	95472	95	32,373	366	1.00000	32,373	34,770	19,112	19,112	32,373	93.11%	30,971	30,971	32,373	954	1.121	5,178,994
963	206491035	1/1/2004	12/31/2004	04/11/69	PETALUMA CARE & REHABILITATION	PETALUMA	94952	90	31,646	366	1.00000	31,646	32,940	13,036	13,036	31,646	96.07%	29,341	29,341	29,341	949	1.158	5,068,358
964	206571087	1/1/2004	12/31/2004	09/23/69	WOODLAND SKILLED NURSING FACILITY	WOODLAND	95695	91	31,578	366	1.00000	31,578	33,306	26,186	26,186	31,578	94.81%	29,667	29,667	31,578	956	1.094	4,841,444

Fair Rental Value System (FRVS) Model - 2006/07 Rate Year

Count	OSHPD ID	Land % (AA3)	Equip/bed (AB3)	Fully Depreciated Minimum Value (AD3)		Adjust Age by Years (AG2):		Capital Supplemental Information				Dep Amt/Year (AO1)	0.01800	Rental Factor Calculation			FRVS Final Per Diem		
		10%	4,000	38.800%	5.00	Received Five Year Age Reduction in 2005/06 Model?	Calculated Effective Age	Effective Age After Bed Additions	Effective Age After Improvements	Effective Age After Replacements	New Age (Incorporating Improvements)	Fully Depreciated per FRVS?	Actual Percent Depreciated	Actual Percent Undepreciated	Estimated Current Building/Equip Value	Greater of Minimum Value or Current Value		Greater of Minimum Value or Current Value Plus Land	Calculate Rate of Return on Estimated Value
A	X = W * AA3 (AA3=10%)	Y = H * AB3 (AB3 = \$4,000)	Z = W + Y	AA = Z * AD3 (AD3=38.8%)	AB = (M3 - D)/M2	AC	AD = If AC="yes" then AB-AG2, otherwise AB)	AE	AF	AG	AH = If AE, AF or AG are populated, uses these amounts, otherwise AD	AI = If AH > 34.00, "yes", "no"	AJ = AH*AO1 (AO1=1.8%)	AK = 1 - AJ	AL = AK * Z	AM = AL if AL > AA AM = AA if AL < AA	AN = AM + X	AO = AN*AR5 (AR5 = rental factor)	AP = AO/T
924	206544041	496,857	396,000	5,364,566	2,081,452	11.07	no	11.07			11.07	no	0.19933	0.80067	4,295,259	4,295,259	4,792,115	335,448	10.21
925	206544043	500,227	396,000	5,398,268	2,094,528	10.76	no	10.76			10.76	no	0.19362	0.80638	4,353,039	4,353,039	4,853,266	339,729	10.53
926	206554007	626,177	480,000	6,741,770	2,615,807	7.73	no	7.73			7.73	no	0.13918	0.86082	5,803,449	5,803,449	6,429,626	450,074	11.50
927	206560471	367,726	284,000	3,961,258	1,536,968	43.26	yes	38.26			38.26	yes	0.68867	0.31133	1,233,250	1,536,968	1,904,694	133,329	5.76
928	206560482	512,744	396,000	5,523,445	2,143,097	37.51	yes	32.51			32.51	no	0.58520	0.41480	2,291,143	2,291,143	2,803,887	196,272	6.00
929	206560495	314,450	244,000	3,388,502	1,314,739	42.50	yes	37.50			37.50	yes	0.67500	0.32500	1,101,263	1,314,739	1,629,189	114,043	5.15
930	206560496	507,565	392,000	5,467,652	2,121,449	42.16	yes	37.16			37.16	yes	0.66890	0.33110	1,810,331	2,121,449	2,629,014	184,031	5.34
931	206560503	424,697	328,000	4,574,974	1,775,090	41.91	yes	36.91			36.91	yes	0.66443	0.33557	1,535,241	1,775,090	2,199,787	153,985	5.38
932	206560509	999,593	772,000	10,767,927	4,177,956	36.95	yes	31.95			31.95	no	0.57511	0.42489	4,575,133	4,575,133	5,574,726	390,231	5.86
933	206560520	253,783	196,000	2,733,826	1,060,725	42.71	yes	37.71			37.71	yes	0.67874	0.32126	878,275	1,060,725	1,314,507	92,016	5.76
934	206560531	639,210	496,000	6,888,102	2,672,584	41.50	yes	36.50			36.50	yes	0.65705	0.34295	2,362,280	2,672,584	3,311,794	231,826	5.40
935	206560532	512,744	396,000	5,523,445	2,143,097	38.48	yes	33.48			33.48	no	0.60261	0.39739	2,194,981	2,194,981	2,707,725	189,541	5.64
936	206560547	512,744	396,000	5,523,445	2,143,097	29.66	no	29.66			29.66	no	0.53380	0.46620	2,575,012	2,575,012	3,087,756	216,143	6.62
937	206560823	590,433	456,000	6,360,330	2,467,808	35.43	yes	30.43			30.43	no	0.54777	0.45223	2,876,329	3,466,762	242,673	242,673	6.08
938	206560922	139,839	108,000	1,506,394	584,481	50.98	yes	45.98			45.98	yes	0.82766	0.17234	259,618	584,481	724,320	50,702	5.23
939	206564024	973,697	752,000	10,488,966	4,069,719	15.49	no	15.49			15.49	no	0.27890	0.72110	7,563,576	7,563,576	8,537,272	597,609	9.75
940	206564120	510,337	396,000	5,499,372	2,133,756	4.69	no	4.69			4.69	no	0.08434	0.91566	5,035,532	5,035,532	5,545,869	388,211	12.03
941	206570854	595,870	448,000	6,406,700	2,485,800	38.74	yes	33.74			33.74	no	0.60728	0.39272	2,516,048	2,516,048	3,111,918	217,834	5.97
942	206570896	521,386	392,000	5,605,863	2,175,075	37.30	yes	32.30			32.30	no	0.58146	0.41854	2,346,283	2,346,283	2,867,669	200,737	5.89
943	206571033	526,707	396,000	5,663,065	2,197,269	38.90	yes	33.90			33.90	no	0.61023	0.38977	2,207,296	2,207,296	2,734,002	191,380	5.93
944	206571047	255,373	192,000	2,745,729	1,065,343	37.18	yes	32.18			32.18	no	0.57925	0.42075	1,155,277	1,155,277	1,410,649	98,745	6.31
945	206571828	702,275	528,000	7,550,754	2,929,692	40.03	yes	35.03			35.03	yes	0.63049	0.36951	2,790,065	2,929,692	3,631,968	254,238	5.91
946	206572209	766,119	576,000	8,237,186	3,196,028	60.44	yes	55.44			55.44	yes	0.99797	0.00203	16,744	3,196,028	3,962,147	277,350	5.91
947	206580934	452,943	344,000	4,873,425	1,890,889	41.25	yes	36.25			36.25	yes	0.65252	0.34748	1,693,395	1,890,889	2,343,831	164,068	5.53
948	206331111	436,632	348,000	4,714,316	1,829,154	42.21	yes	37.21			37.21	yes	0.66974	0.33026	1,556,961	1,829,154	2,265,786	158,605	5.29
949	206430926	859,685	608,000	9,204,853	3,571,483	36.67	yes	31.67			31.67	no	0.57000	0.43000	3,958,087	3,958,087	4,817,772	337,244	6.65
950	206070935	290,995	212,000	3,121,953	1,211,318	42.20	yes	37.20			37.20	yes	0.66954	0.33046	1,031,678	1,211,318	1,502,313	105,162	5.81
951	206190011	474,506	376,000	5,121,056	1,986,970	37.22	yes	32.22			32.22	no	0.58003	0.41997	2,150,676	2,150,676	2,625,181	183,763	5.61
952	206190051	257,746	200,000	2,777,461	1,077,655	48.12	yes	43.12			43.12	yes	0.77621	0.22379	621,559	1,077,655	1,335,401	93,478	5.47
953	206190268	759,330	592,000	8,185,296	3,175,895	41.91	yes	36.91			36.91	yes	0.66443	0.33557	2,746,771	3,175,895	3,935,225	275,466	5.71
954	206190359	494,697	392,000	5,338,974	2,071,522	38.89	yes	33.89			33.89	no	0.60998	0.39002	2,082,287	2,082,287	2,576,985	180,389	5.65
955	206301184	296,967	236,000	3,205,672	1,243,801	42.06	yes	37.06			37.06	yes	0.66703	0.33297	1,067,384	1,243,801	1,540,768	107,854	5.61
956	206301190	500,499	388,000	5,392,991	2,092,480	38.40	yes	33.40			33.40	no	0.60128	0.39872	2,150,300	2,150,300	2,650,800	185,556	5.58
957	206301347	304,427	236,000	3,280,273	1,272,746	43.07	yes	38.07			38.07	yes	0.68533	0.31467	1,032,210	1,272,746	1,577,173	110,402	5.44
958	206361191	293,811	236,000	3,174,111	1,231,555	41.76	yes	36.76			36.76	yes	0.66167	0.33833	1,073,890	1,231,555	1,525,366	106,776	5.33
959	206410844	443,882	300,000	4,738,825	1,838,664	36.64	yes	31.64			31.64	no	0.56961	0.43039	2,039,559	2,039,559	2,483,442	173,841	7.11
960	206411305	349,188	236,000	3,727,876	1,446,416	42.89	yes	37.89			37.89	yes	0.68193	0.31807	1,185,709	1,446,416	1,795,603	125,692	6.08
961	206481084	543,557	396,000	5,831,573	2,262,650	42.93	yes	37.93			37.93	yes	0.68267	0.31733	1,850,521	2,262,650	2,806,208	196,435	5.61
962	206490956	517,899	380,000	5,558,994	2,156,890	38.71	yes	33.71			33.71	no	0.60684	0.39316	2,185,596	2,185,596	2,703,495	189,245	5.85
963	206491035	506,836	360,000	5,428,358	2,106,203	37.73	yes	32.73			32.73	no	0.58918	0.41082	2,230,076	2,230,076	2,736,912	191,584	6.53
964	206571087	484,144	364,000	5,205,444	2,019,712	37.28	yes	32.28			32.28	no	0.58107	0.41893	2,180,740	2,180,740	2,664,884	186,542	5.91