

STATE OF FLORIDA  
AGENCY FOR HEALTH CARE ADMINISTRATION 2014 AUG 18 A 10:04

WINKLER COURT,

Petitioner,

vs.

STATE OF FLORIDA, AGENCY FOR  
HEALTH CARE ADMINISTRATION,

Case No.: 09-5503

Engagement No.: NH06-099C

Provider No: 264008

RENDITION NO.: AHCA- 14-0729 -S-MDA

Respondent.

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WALDEMERE PLACE,

Petitioner,

vs.

STATE OF FLORIDA, AGENCY FOR  
HEALTH CARE ADMINISTRATION,

Case No.: 09-5504

Engagement No.: NH06-095C

Provider No.: 263982

Respondent.

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WINDSOR WOODS REHABILITATION  
AND HEALTHCARE CENTER,

Petitioner,

vs.

STATE OF FLORIDA, AGENCY FOR  
HEALTH CARE ADMINISTRATION,

Case No.: 09-5505

Engagement No.: NH06-108C

Provider No: 263991

Respondent.

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ABBEY REHABILITATION AND  
NURSING CENTER,

Petitioner,

vs.

STATE OF FLORIDA, AGENCY FOR

Case No.: 09- 5507

Engagement No.: NH06-094C

Provider No.: 263958

HEALTH CARE ADMINISTRATION,

Respondent.

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BAY POINTE NURSING PAVILION,

Petitioner,

vs.

STATE OF FLORIDA, AGENCY FOR  
HEALTH CARE ADMINISTRATION,

Case No.: 09-5508  
Engagement No.: NH06-071C  
Provider No: 263834

Respondent.

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BOCA RATON REHABILITATION  
CENTER,

Petitioner,

vs.

STATE OF FLORIDA, AGENCY FOR  
HEALTH CARE ADMINISTRATION,

Case No.: 09-5509  
Engagement No.: NH06-101C  
Provider No: 263842

Respondent.

---

CARROLLWOOD CARE CENTER,

Petitioner,

vs.

STATE OF FLORIDA, AGENCY FOR  
HEALTH CARE ADMINISTRATION,

Case No.: 09-5510  
Engagement No.: NH06-103C  
Provider No.: 263877

Respondent.

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CASA MORA REHABILITATION AND  
EXTENDED CARE,

Petitioner,  
vs.  
STATE OF FLORIDA, AGENCY FOR  
HEALTH CARE ADMINISTRATION,

Case No.: 09-5511  
Engagement No.: NH06-097C  
Provider No: 263885

Respondent.  
\_\_\_\_\_ /

EVERGREEN WOODS,

Petitioner,  
vs.  
STATE OF FLORIDA, AGENCY FOR  
HEALTH CARE ADMINISTRATION,

Case No.: 09-5512  
Engagement No.: NH06-109C  
Provider No: 263893

Respondent.  
\_\_\_\_\_ /

HEALTHCARE AND REHABILITATION  
CENTER OF SANFORD,

Petitioner,  
vs.  
STATE OF FLORIDA, AGENCY FOR  
HEALTH CARE ADMINISTRATION,

Case No.: 09-5513  
Engagement No.: NH06-107C  
Provider No.: 263931

Respondent.  
\_\_\_\_\_ /

HIGHLAND PINES REHABILITATION  
CENTER,

Petitioner,  
vs.  
STATE OF FLORIDA, AGENCY FOR  
HEALTH CARE ADMINISTRATION,

Case No.: 09-5514  
Engagement No.: NH06-100C  
Provider No.: 263907

Respondent.

\_\_\_\_\_ /

THE OAKS AT AVON,

Petitioner,

vs.

STATE OF FLORIDA, AGENCY FOR  
HEALTH CARE ADMINISTRATION,

Case No.: 09-5515  
Engagement No.: NH06-098C  
Provider No: 263966

Respondent.

\_\_\_\_\_ /

POMPANO REHABILITATION AND  
NURSING CENTER,

Petitioner,

vs.

STATE OF FLORIDA, AGENCY FOR  
HEALTH CARE ADMINISTRATION,

Case No.: 09-5516  
Engagement No.: NH06-106X  
Provider No.: 263923

Respondent.

\_\_\_\_\_ /

REHABILITATION AND HEALTHCARE  
CENTER OF CAPE CORAL,

Petitioner,

vs.

STATE OF FLORIDA, AGENCY FOR  
HEALTH CARE ADMINISTRATION,

Case No.: 09-5517  
Engagement No.: NH06-102C  
Provider No.: 263869

Respondent.

\_\_\_\_\_ /

REHABILITATION AND HEALTHCARE  
CENTER OF TAMPA,

Petitioner,

vs.

Case No.: 09-5518  
Engagement No.: NH06-104C  
Provider No.: 263940

STATE OF FLORIDA, AGENCY FOR  
HEALTH CARE ADMINISTRATION,

Respondent.

---

REHABILITATION AND NURSING  
CENTER OF BROWARD,

Petitioner,

vs.

Case No.: 09-5519  
Engagement No.: NH06-096C  
Provider No.: 262851

STATE OF FLORIDA, AGENCY FOR  
HEALTH CARE ADMINISTRATION,

Respondent.

---

REHABILITATION CENTER OF THE  
PALM BEACHES,

Petitioner,

vs.

Case No.: 09-5520  
Engagement No.: NH06-105C  
Provider No.: 263915

STATE OF FLORIDA, AGENCY FOR  
HEALTH CARE ADMINISTRATION,

Respondent.

---

TITUSVILLE REHABILITATION AND  
NURSING CENTER,

Petitioner,

vs.

Case No.: 09-5521  
Engagement No.: NH06-072C  
Provider No.: 263974

STATE OF FLORIDA, AGENCY FOR  
HEALTH CARE ADMINISTRATION,

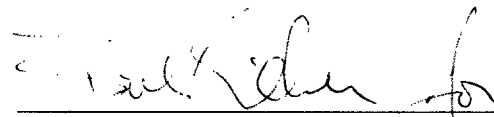
Respondent.

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**FINAL ORDER**

THE PARTIES resolved all disputed issues and executed a Settlement Agreement. The parties are directed to comply with the terms of the attached settlement agreement. Based on the foregoing, this file is **CLOSED**.

DONE and ORDERED on this the 8 day of August, 2014, in Tallahassee, Florida.

  
\_\_\_\_\_  
ELIZABETH DUDEK, SECRETARY  
Agency for Health Care Administration

A PARTY WHO IS ADVERSELY AFFECTED BY THIS FINAL ORDER IS ENTITLED TO A JUDICIAL REVIEW WHICH SHALL BE INSTITUTED BY FILING ONE COPY OF A NOTICE OF APPEAL WITH THE AGENCY CLERK OF AHCA, AND A SECOND COPY ALONG WITH FILING FEE AS PRESCRIBED BY LAW, WITH THE DISTRICT COURT OF APPEAL IN THE APPELLATE DISTRICT WHERE THE AGENCY MAINTAINS ITS HEADQUARTERS OR WHERE A PARTY RESIDES. REVIEW PROCEEDINGS SHALL BE CONDUCTED IN ACCORDANCE WITH THE FLORIDA APPELLATE RULES. THE NOTICE OF APPEAL MUST BE FILED WITHIN 30 DAYS OF RENDITION OF THE ORDER TO BE REVIEWED.

(OPPOSING COUNSEL)  
Peter A Lewis, Esquire  
302 North Shannon Lakes Drive  
Suite 101  
Tallahassee, Florida 32309  
(Via U.S. Mail)

Karen Chang, Bureau Chief  
Medicaid Program Analysis  
2727 Mahan Drive  
Building 2, Mail Station 21  
Tallahassee, Florida 32308  
(Interoffice Mail)

Bureau of Health Quality Assurance  
2727 Mahan Drive, Mail Station 9  
Tallahassee, Florida 32308  
(Interoffice Mail)

Agency for Health Care Administration  
Bureau of Finance and Accounting  
2727 Mahan Drive  
Building 2, Mail Station 14  
Tallahassee, Florida 32308  
(Interoffice Mail)

Stuart Williams, General Counsel  
Agency for Health Care Administration  
2727 Mahan Drive  
Building 3, Mail Station 3  
Tallahassee, Florida 32308  
(Interoffice Mail)

Zainab Day, Medicaid Audit Services  
Agency for Health Care Administration  
2727 Mahan Drive, Mail Station 21  
Tallahassee, Florida 32308  
(Interoffice Mail)


Shena Grantham, Chief  
Medicaid FFS Counsel  
Agency for Health Care Administration  
2727 Mahan Drive  
Building 3, Mail Station 3  
Tallahassee, Florida 32308  
(Interoffice Mail)

Kristin M. Bigham  
Office of the Attorney General  
The Capitol PL - 01  
Tallahassee, FL 32399-1050  
(Via US Mail)

State of Florida, Division of Administrative  
Hearings  
The Desoto Building  
1230 Apalachee Parkway  
Tallahassee, Florida 32399-3060  
(Via U.S. Mail)

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished to the above named addressees by U.S. Mail on this the 18<sup>th</sup> day of August, 2014.



Richard Shoop, Esquire  
Agency Clerk  
State of Florida  
Agency for Health Care Administration  
2727 Mahan Drive, Building #3  
Tallahassee, Florida 32308-5403



**STATE OF FLORIDA  
AGENCY FOR HEALTH CARE ADMINISTRATION**

**WINKLER COURT,**

**Petitioner,**

**vs.**

**PROVIDER No: 264008  
ENGAGEMENT No.: NH06-099C**

**STATE OF FLORIDA, AGENCY FOR  
HEALTH CARE ADMINISTRATION,**

**Respondent.**

---

**WALDEMERE PLACE,**

**Petitioner,**

**vs.**

**PROVIDER No.: 263982  
ENGAGEMENT No.: NH06-095C**

**STATE OF FLORIDA, AGENCY FOR  
HEALTH CARE ADMINISTRATION,**

**Respondent.**

---

**WINDSOR WOODS REHABILITATION  
AND HEALTHCARE CENTER,**

**Petitioner,**

**vs.**

**PROVIDER No: 263991  
ENGAGEMENT No.: NH06-108C**

**STATE OF FLORIDA, AGENCY FOR  
HEALTH CARE ADMINISTRATION,**

**Respondent.**

---

**ABBEY REHABILITATION AND  
NURSING CENTER,**

**Petitioner,**

**PROVIDER No.: 263958  
ENGAGEMENT No.: NH06-094C**

**vs.**

**STATE OF FLORIDA, AGENCY FOR  
HEALTH CARE ADMINISTRATION,**

**Respondent.**

\_\_\_\_\_  
**BAY POINTE NURSING PAVILION,**

**Petitioner,**

**PROVIDER No: 263834  
ENGAGEMENT No.: NH06-071C**

**vs.**

**STATE OF FLORIDA, AGENCY FOR  
HEALTH CARE ADMINISTRATION,**

**Respondent.**

\_\_\_\_\_  
**BOCA RATON REHABILITATION  
CENTER,**

**Petitioner,**

**PROVIDER No: 263842  
ENGAGEMENT No.: NH06-101C**

**vs.**

**STATE OF FLORIDA, AGENCY FOR  
HEALTH CARE ADMINISTRATION,**

**Respondent.**

\_\_\_\_\_  
**CARROLLWOOD CARE CENTER,**

**Petitioner,**

**PROVIDER No.: 263877  
ENGAGEMENT No.: NH06-103C**

**vs.**

**STATE OF FLORIDA, AGENCY FOR**

**HEALTH CARE ADMINISTRATION,**

**Respondent.**

\_\_\_\_\_ /

**CASA MORA REHABILITATION AND  
EXTENDED CARE,**

**Petitioner,**

**vs.**

**PROVIDER No: 263885  
ENGAGEMENT No.: NH06-097C**

**STATE OF FLORIDA, AGENCY FOR  
HEALTH CARE ADMINISTRATION,**

**Respondent.**

\_\_\_\_\_ /

**EVERGREEN WOODS,**

**Petitioner,**

**vs.**

**PROVIDER No: 263893  
ENGAGEMENT No.: NH06-109C**

**STATE OF FLORIDA, AGENCY FOR  
HEALTH CARE ADMINISTRATION,**

**Respondent.**

\_\_\_\_\_ /

**HEALTHCARE AND REHABILITATION  
CENTER OF SANFORD,**

**Petitioner,**

**vs.**

**PROVIDER No.: 263931  
ENGAGEMENT No.: NH06-107C**

**STATE OF FLORIDA, AGENCY FOR  
HEALTH CARE ADMINISTRATION,**

**Respondent.**

\_\_\_\_\_ /

**ENGAGEMENT Nos: NH06-071C-NH06-072C; NH06-94C-NH06-109C  
Settlement Agreement**

**HIGHLAND PINES REHABILITATION  
CENTER,**

**Petitioner,**

**PROVIDER No.: 263907  
ENGAGEMENT No.: NH06-100C**

**vs.**

**STATE OF FLORIDA, AGENCY FOR  
HEALTH CARE ADMINISTRATION,**

**Respondent.**

---

**THE OAKS AT AVON,**

**Petitioner,**

**PROVIDER No: 263966  
ENGAGEMENT No.: NH06-098C**

**vs.**

**STATE OF FLORIDA, AGENCY FOR  
HEALTH CARE ADMINISTRATION,**

**Respondent.**

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**POMPANO REHABILITATION AND  
NURSING CENTER,**

**Petitioner,**

**PROVIDER No.: 263923  
ENGAGEMENT No.: NH06-106C**

**vs.**

**STATE OF FLORIDA, AGENCY FOR  
HEALTH CARE ADMINISTRATION,**

**Respondent.**

---

**REHABILITATION AND HEALTHCARE  
CENTER OF CAPE CORAL,**

**Petitioner,**

**PROVIDER No.: 263869**

**ENGAGEMENT Nos: NH06-071C-NH06-072C; NH06-94C-NH06-109C  
Settlement Agreement**

**ENGAGEMENT No.: NH06-102C**

**vs.**

**STATE OF FLORIDA, AGENCY FOR  
HEALTH CARE ADMINISTRATION,**

**Respondent.**

\_\_\_\_\_ /

**REHABILITATION AND HEALTHCARE  
CENTER OF TAMPA,**

**Petitioner,**

**PROVIDER No.: 263940  
ENGAGEMENT No.: NH06-104C**

**vs.**

**STATE OF FLORIDA, AGENCY FOR  
HEALTH CARE ADMINISTRATION,**

**Respondent.**

\_\_\_\_\_ /

**REHABILITATION AND NURSING  
CENTER OF BROWARD,**

**Petitioner,**

**PROVIDER No: 263851  
ENGAGEMENT No.: NH06-096C**

**vs.**

**STATE OF FLORIDA, AGENCY FOR  
HEALTH CARE ADMINISTRATION,**

**Respondent.**

\_\_\_\_\_ /

**REHABILITATION CENTER OF THE  
PALM BEACHES,**

**Petitioner,**

**PROVIDER No.: 263915  
ENGAGEMENT No.: NH06-105C**

**vs.**

**STATE OF FLORIDA, AGENCY FOR**

**HEALTH CARE ADMINISTRATION,**

**Respondent.**

\_\_\_\_\_/

**TITUSVILLE REHABILITATION  
AND NURSING CENTER,**

**Petitioner,**

**vs.**

**PROVIDER No: 263974  
ENGAGEMENT No: NH06-072C**

**STATE OF FLORIDA, AGENCY FOR  
HEALTH CARE ADMINISTRATION,**

**Respondent.**

\_\_\_\_\_/

**SETTLEMENT AGREEMENT**

Respondent, **STATE OF FLORIDA, AGENCY FOR HEALTH CARE ADMINISTRATION** (“AHCA” or “the Agency”), and Petitioners, **WINKLER COURT, WALDEMERE PLACE, WINDSOR WOODS REHABILITATION AND HEALTHCARE CENTER, ABBEY REHABILITATION AND NURSING CENTER, BAY POINTE NURSING PAVILION, BOCA RATON REHABILITATION CENTER, CARROLLWOOD CARE CENTER, CASA MORA REHABILITATION AND EXTENDED CARE, EVERGREEN WOODS, HEALTHCARE AND REHABILITATION CENTER OF SANFORD, HIGHLAND PINES REHABILITATION CENTER, THE OAKS AT AVON, POMPANO REHABILITATION AND NURSING CENTER, REHABILITATION AND HEALTHCARE CENTER OF CAPE CORAL, REHABILITATION AND HEALTHCARE CENTER OF TAMPA, REHABILITATION AND NURSING CENTER OF BROWARD, REHABILITATION CENTER OF THE**

**ENGAGEMENT Nos: NH06-071C-NH06-072C; NH06-94C-NH06-109C  
Settlement Agreement**

**PALM BEACHES, TITUSVILLE REHABILITATION AND NURSING CENTER**

("PROVIDERS"), by and through the undersigned, hereby stipulate and agree as follows:

1. This Agreement is entered into between the parties to resolve disputed issues arising from examination engagements NH06-71C, NH06-072C, NH06-94C, NH06-095C, NH06-096C, NH06-097C, NH06-098C, NH06-099C, NH06-100C, NH06-101C, NH06-102C, NH06-103C, NH06-104C, NH06-105C, NH06-106C, NH06-107C, NH06-108C, and NH06-109C.

2. The PROVIDERS are Medicaid providers in the State of Florida operating a nursing home facility that was examined by the Agency.

3. In the examination engagement numbers NH06-096C, NH06-097, NH06-098C, NH06-099C, and NH06-100C, AHCA examined the PROVIDERS' cost reports, covering the examination period ending on December 31, 2003.

4. In the examination engagement numbers NH06-071C, NH06-072C, NH06-101C, NH06-102C, NH06-103C, NH06-104C, NH06-105C, NH06-106C, NH06-107C, and NH06-108C, AHCA examined the PROVIDERS' cost reports, covering the examination period ending on January 31, 2004.

5. In the examination engagement numbers NH06-094C, NH06-095C, and NH06-109C, AHCA examined the PROVIDERS' cost reports, covering the examination period ending on March 31, 2004.

6. In its subsequent Examination Reports, AHCA notified the PROVIDERS that Medicaid reimbursement principles required adjustment of the costs stated in the cost report. The Agency further notified the PROVIDERS of the adjustments AHCA was making to the cost reports.

7. In response to AHCA's Examination Reports, the PROVIDERS filed a timely petition for administrative hearing, and identified specific adjustments that it appealed. The PROVIDERS requested that the Agency hold the petition in abeyance in order to afford the parties an opportunity to resolve the disputed adjustments.

8. Subsequent to the petition for administrative hearing, AHCA and the PROVIDERS exchanged documents and discussed the disputed adjustments. As a result of the aforementioned exchanges, the parties agree to accept all of the Agency's adjustments that were subject to these proceedings as set forth in the Examination Reports, except for the following adjustments which the parties agree shall be changed or removed as set in the attached settlement letters, which are hereby incorporated by reference as **Exhibit A**.

9. In order to resolve this matter without further administrative proceedings, and to avoid incurring further costs, PROVIDERS and AHCA expressly agree the adjustment resolutions as set forth in paragraph 8 above completely resolve and settle this case and this agreement constitutes the PROVIDERS' withdrawal of their petition for administrative hearing, with prejudice.

10. After issuance of the Final Order, PROVIDERS and AHCA further agree that the Agency shall recalculate the per diem rates for the above-stated examination period and issue a notice of the recalculation. Where the PROVIDERS were overpaid, the PROVIDERS will reimburse the Agency the full amount of the overpayment within thirty (30) days of such notice. Where the PROVIDERS were underpaid AHCA will pay the PROVIDERS the full amount of the underpayment within forty-five (45) days of such notice.

Payment shall be made to:  
AGENCY FOR HEALTH CARE ADMINISTRATION  
Medicaid Accounts Receivable – MS #14  
2727 Mahan Drive, Building 2, Suite 200

ENGAGEMENT Nos: NH06-071C-NH06-072C; NH06-94C-NH06-109C  
Settlement Agreement



Tallahassee, Florida 32308

Notice to the PROVIDERS shall be made to:

Peter A. Lewis, Esquire  
Law Offices of Peter A. Lewis, P.L.  
3023 North Shannon Lakes Drive, #101  
Tallahassee, Florida 32303

11. Payment shall clearly indicate it is pursuant to a settlement agreement and shall reference the audit/engagement number.
12. PROVIDERS agree that failure to pay any monies due and owing under the terms of this Agreement shall constitute PROVIDERS' authorization for the Agency, without further notice, to withhold the total remaining amount due under the terms of this agreement from any monies due and owing to the PROVIDERS for any Medicaid claims.
13. The parties are entitled to enforce this Agreement under the laws of the State of Florida, the Rules of the Medicaid Program, and all other applicable law.
14. This settlement does not constitute an admission of wrongdoing or error by the parties with respect to this case or any other matter.
15. Each party shall bear their respective attorneys' fees and costs, if any.
16. The signatories to this Agreement, acting in their representative capacities, are duly authorized to enter into this Agreement on behalf of the party represented.
17. The parties further agree a facsimile or photocopy reproduction of this Agreement shall be sufficient for the parties to enforce the Agreement. The PROVIDERS agree, however, to forward a copy of this Agreement to AHCA with original signatures, and understand that a Final Order may not be issued until said original Agreement is received by AHCA.

18. This Agreement shall be construed in accordance with the provisions of the laws of Florida. Venue for any action arising from this Agreement shall be in Leon County, Florida.

19. This Agreement constitutes the entire agreement between PROVIDERS and the AHCA, including anyone acting for, associated with or employed by them, concerning all matters and supersedes any prior discussions, agreements or understandings; there are no promises, representations or agreements between PROVIDERS and the AHCA other than as set forth herein. No modifications or waiver of any provision shall be valid unless a written amendment to the Agreement is completed and properly executed by the parties.

20. This is an Agreement of settlement and compromise, made in recognition that the parties may have different or incorrect understandings, information and contentions, as to facts and law, and with each party compromising and settling any potential correctness or incorrectness of its understandings, information and contentions as to facts and law, so that no misunderstanding or misinformation shall be a ground for rescission hereof.


21. Except with respect to any recalculation(s) described in paragraph 10 above, PROVIDERS expressly waive in this matter their right to any hearing pursuant to sections §§120.569 or 120.57, Florida Statutes, the making of findings of fact and conclusions of law by the Agency, and all further and other proceedings to which it may be entitled by law or rules of the Agency regarding these proceedings and any and all issues raised herein, other than enforcement of this Agreement. The PROVIDERS further agree the Agency shall issue a Final Order, which adopts this Agreement.

22. This Agreement is and shall be deemed jointly drafted and written by all parties to it and shall not be construed or interpreted against the party originating or preparing it.

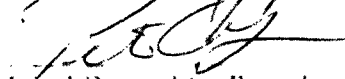
23. To the extent any provision of this Agreement is prohibited by law for any reason, such provision shall be effective to the extent not so prohibited, and such prohibition shall not affect any other provision of this Agreement.

24. This Agreement shall inure to the benefit of and be binding on each party's successors, assigns, heirs, administrators, representatives and trustees.

**WINKLER COURT,  
WALDEMERE PLACE,  
WINDSOR WOODS REHABILITATION AND HEALTHCARE CENTER,  
ABBEY REHABILITATION AND NURSING CENTER,  
BAY POINTE NURSING PAVILION,  
BOCA RATON REHABILITATION CENTER,  
CARROLLWOOD CARE CENTER,  
CASA MORA REHABILITATION AND EXTENDED CARE, EVERGREEN WOODS,  
HEALTHCARE AND REHABILITATION CENTER OF SANFORD,  
HIGHLAND PINES REHABILITATION CENTER,  
THE OAKS AT AVON,  
POMPANO REHABILITATION AND NURSING CENTER,  
REHABILITATION AND HEALTHCARE CENTER OF CAPE CORAL,  
REHABILITATION AND HEALTHCARE CENTER OF TAMPA,  
REHABILITATION AND NURSING CENTER OF BROWARD,  
REHABILITATION CENTER OF THE PALM BEACHES, AND  
TITUSVILLE REHABILITATION AND NURSING CENTER.**

  
\_\_\_\_\_  
Providers' Representative


Dated June 27, 2014

  
\_\_\_\_\_  
Legal Counsel for Providers

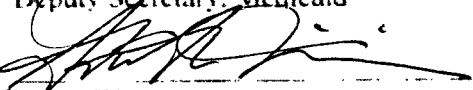
Dated July 2, 2014

**FLORIDA AGENCY FOR HEALTH CARE  
ADMINISTRATION**

2727 Mahan Drive, Mail Stop #3  
Tallahassee, Florida 32308-5403

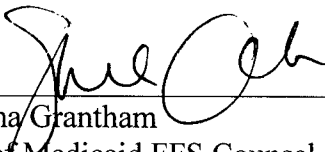
  
\_\_\_\_\_  
Justin Senior  
Deputy Secretary, Medicaid

Dated: 8/8, 2014

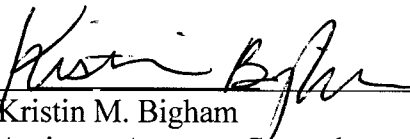
  
\_\_\_\_\_  
Stuart Williams

Dated: 8/4, 2014

General Counsel

  
\_\_\_\_\_  
Shena Grantham  
Chief Medicaid FFS Counsel

Dated: July 18<sup>th</sup>, 2014

  
\_\_\_\_\_  
Kristin M. Bigham  
Assistant Attorney General

Dated July 8<sup>th</sup>, 2014



Healthcare and  
Rehab of Sanford

A NOT FOR PROFIT FACILITY

950 Mellonville  
Avenue  
Sanford, FL 32771

Phone: (407) 322-  
8566

January 16, 2014

Zainab Day  
Audit Services  
Agency for Health Care Administration  
2727 Mahan Drive MS #21  
Tallahassee, FL 32308

RE: Healthcare and Rehabilitation Center of Sanford  
Audit Period/Engagement No.: January 31, 2004/NH06-107C/26393-1

Dear Ms. Day:

Per agreement between Errol Williams and me, we would like to propose that the Medicaid Examination Report for the above provider be revised for adjustment numbers 1, 2, 3, 4, 6, 8, 11, 12, 13, 14, 15, 22, 30, 38 and 44 as follows. The settlement stipulation can be prepared with the following agreed upon changes:

	From	To
1	(7,588)	-
2	(1,163)	-
3	(1,856)	-
4	(29,982)	(8,842)
6	(72,053)	-
8	(11)	-
11	(27,071)	(14,002)
12	(12,611)	-
13	(3,097)	-
14	(58)	-
15	27,071	14,002
22	(4,872)	-
30	(25,629)	-
38	(41,552)	-
44	(98,437)	-

Please let me know if you have any questions about the above.

Thank You,

Julie C. Kleiser  
Director of Reimbursement, Kane Financial Services, LLC

**Exhibit**  
**A**



**The Abbey Rehabilitation  
and Nursing Center**

A NOT FOR PROFIT FACILITY

7101 Martin Luther King Jr. St. N  
St. Petersburg, FL 33702

Phone: (727) 527-7231

January 16, 2014

Zainab Day  
Audit Services  
Agency for Health Care Administration  
2727 Mahan Drive MS #21  
Tallahassee, FL 32308

RE: The Abbey Rehabilitation and Nursing Center  
Audit Period/Engagement No.: March 31, 2004/NH06-094C/26395-8

Dear Ms. Day:

Per agreement between Errol Williams and me, we would like to propose that the Medicaid Examination Report for the above provider be revised for adjustment numbers 1, 2, 3, 5, 7, 9, 13, 14, 15, 16, 17, 18, 26, 35, 44 and 51 as follows. The settlement stipulation can be prepared with the following agreed upon changes:

	From	To
1	(11,135)	-
2	(1,634)	-
3	(2,609)	-
5	(27,311)	(886)
7	60,909	-
9	(267)	-
13	(12,667)	(6,321)
14	(17,143)	-
15	(2,223)	-
16	1	-
17	(82)	-
18	12,667	6,321
26	8,205	-
35	18,385	-
44	34,319	-
51	25,818	-

Please let me know if you have any questions about the above.

Thank You,

Julie C. Kleiser  
Director of Reimbursement  
Kane Financial Services, LLC

**Exhibit**

**A**

*A Member of a Not For Profit Organization*



**Boca Raton**  
Rehabilitation Center

755 Meadows Road  
Boca Raton, FL 33486  
Phone: (561) 391-5200  
Fax: (561) 391-0685

January 16, 2014

Zainab Day  
Audit Services  
Agency for Health Care Administration  
2727 Mahan Drive MS #21  
Tallahassee, FL 32308

RE: Boca Raton Rehabilitation Center  
Audit Period/Engagement No.: January 31, 2004/NH06-101C/26384-2

Dear Ms. Day:

Per agreement between Errol Williams and me, we would like to propose that the Medicaid Examination Report for the above provider be revised for adjustment numbers 1, 3, 4, 5, 7, 9, 13, 14, 15, 23, 30, 38 and 44 as follows. The settlement stipulation can be prepared with the following agreed upon changes:

	From	To
1	(7,874)	-
3	(1,156)	-
4	(1,845)	-
5	(29,786)	(7,602)
7	13,263	-
9	279	-
13	(13,446)	-
14	55,365	-
15	(58)	-
23	1,695	-
30	4,791	-
38	6,777	-
44	44,528	-

Please let me know if you have any questions about the above.

Thank You,

Julie C. Kleiser  
Director of Reimbursement  
Kane Financial Services, LLC

**Exhibit**

**A**

*A Member of a Not For Profit Organization*



Rehabilitation and Healthcare  
Center of Cape Coral

A NOT FOR PROFIT FACILITY

2629 Del Prado  
Blvd. South  
Cape Coral, FL  
33904

January 16, 2014

Phone: (239) 574-  
4434

Zainab Day  
Audit Services  
Agency for Health Care Administration  
2727 Mahan Drive MS #21  
Tallahassee, FL 32308

RE: Rehabilitation and Health Care Center of Cape Coral  
Audit Period/Engagement No.: January 31, 2004/NH06-102C/26386-9

Dear Ms. Day:

Per agreement between Errol Williams and me, we would like to propose that the Medicaid Examination Report for the above provider be revised for adjustment numbers 1, 5, 6, 7, 9, 11, 15, 17, 18, 19, 20, 21, 31, 41, 51 and 59 as follows. The settlement stipulation can be prepared with the following agreed upon changes:

	From	To
1	(9,161)	-
5	(1,345)	-
6	(2,146)	-
7	(29,786)	(7,602)
9	(97,237)	-
11	(206)	-
15	(21,562)	(9,426)
17	3,775	-
18	(3,581)	-
19	627	-
20	13,696	8,371
21	7,866	1,055
31	(10,359)	-
41	(30,434)	-
51	(56,444)	-
59	(109,274)	-

Please let me know if you have any questions about the above.

Thank You,

Julie C. Kleiser  
Director of Reimbursement, Kane Financial Services, LLC

**Exhibit**  
**A**





**Sarasota**  
**Health & Rehabilitation Center**  
 A NOT FOR PROFIT FACILITY

1524 East Avenue  
 South  
 Sarasota, Ft  
 34239

Phone: (941) 365-  
 2422

January 16, 2014

Zainab Day  
 Audit Services  
 Agency for Health Care Administration  
 2727 Mahan Drive MS #21  
 Tallahassee, FL 32308

RE: Waldemere Place  
 Audit Period/Engagement No.: March 31, 2004/NH06-095C/26398-2

Dear Ms. Day:

Per agreement between Errol Williams and me, we would like to propose that the Medicaid Examination Report for the above provider be revised for adjustment numbers 1, 4, 5, 8, 10, 12, 14, 15, 16, 24, 33, 42 and 49 as follows. The settlement stipulation can be prepared with the following agreed upon changes:

	From	To
1	(8,882)	-
4	(1,303)	-
5	(2,081)	-
8	(26,593)	2,816
10	(68,542)	-
12	(199)	-
14	91,769	-
15	(3,472)	-
16	(65)	-
24	(6,934)	-
33	(19,859)	-
42	(41,749)	-
49	7,225	-

Please let me know if you have any questions about the above.  
 Thank You,

Julie C. Kleiser  
 Director of Reimbursement  
 Kane Financial Services, LLC

**Exhibit**  
**A**



January 16, 2014

Zainab Day  
 Audit Services  
 Agency for Health Care Administration  
 2727 Mahan Drive MS #21  
 Tallahassee, FL 32308

RE: Winkler Court  
 Audit Period/Engagement No.: December 31, 2003/NH06-099C/26400-8

Dear Ms. Day:

Per agreement between Errol Williams and me, we would like to propose that the Medicaid Examination Report for the above provider be revised for adjustment numbers 1, 6, 7, 8, 10, 12, 14, 15, 16, 17, 18, 28, 37, 46 and 53 as follows. The settlement stipulation can be prepared with the following agreed upon changes:

	From	To
1	77,600	-
6	(1,120)	-
7	(1,789)	-
8	(30,348)	(7,683)
10	17,553	-
12	(171)	-
14	(33,511)	(23,458)
15	(3,697)	-
16	(2,984)	-
17	(56)	-
18	33,511	23,458
28	3,170	-
37	4,175	-
46	10,208	-
53	85,336	-

Please let me know if you have any questions about the above.

Thank You,

Julie C. Kleiser  
 Director of Reimbursement  
 Kane Financial Services, LLC

**Exhibit**  
**A**



January 16, 2014

Zainab Day  
Audit Services  
Agency for Health Care Administration  
2727 Mahan Drive MS #21  
Tallahassee, FL 32308

RE: Rehabilitation and Nursing Center of Broward  
Audit Period/Engagement No.: December 31, 2003/NH06-096C/26385-1

Dear Ms. Day:

Per agreement between Errol Williams and me, we would like to propose that the Medicaid Examination Report for the above provider be revised for adjustment numbers 1, 6, 9, 12, 14, 16, 20, 21, 22, 35, 41, 47 and 52 as follows. The settlement stipulation can be prepared with the following agreed upon changes:

	From	To
1	(12,063)	-
6	(1,770)	-
9	15,454	-
12	(28,154)	8,507
14	(35,067)	-
16	1,520	-
20	19,764	-
21	(5,346)	-
22	(89)	-
35	(4,229)	-
41	(13,914)	-
47	(16,924)	-
52	(17,597)	-

Please let me know if you have any questions about the above.

Thank You,

Julie C. Kleiser  
Director of Reimbursement  
Kane Financial Services, LLC

**Exhibit**  
**A**



January 16, 2014

Zainab Day  
Audit Services  
Agency for Health Care Administration  
2727 Mahan Drive MS #21  
Tallahassee, FL 32308

RE: Pompano Rehabilitation and Nursing Center  
Audit Period/Engagement No.: January 31, 2004/NH06-106C/26392-3

Dear Ms. Day:

Per agreement between Errol Williams and me, we would like to propose that the Medicaid Examination Report for the above provider be revised for adjustment numbers 1, 3, 4, 5, 7, 9, 12, 13, 14, 15, 16, 17, 24, 32, 40 and 46 as follows. The settlement stipulation can be prepared with the following agreed upon changes:

	From	To
1	(8,590)	-
3	(1,261)	-
4	(2,013)	-
5	(29,556)	(6,220)
7	(49,580)	-
9	(193)	-
12	(34,751)	(20,060)
13	(14,668)	-
14	(3,358)	-
15	(63)	-
16	4,631	3,242
17	30,120	16,818
24	(7,279)	-
32	(17,004)	-
40	(25,297)	-
46	(79,726)	-

Please let me know if you have any questions about the above.

Thank You,

Julie C. Kleiser  
Director of Reimbursement  
Kane Financial Services, LLC

**Exhibit**  
**A**



# Oaks at Avon

A NOT FOR PROFIT FACILITY

1010 US 27 North  
Avon Park, FL  
33825

Phone: (863) 453-  
5200

January 16, 2014

Zainab Day  
Audit Services  
Agency for Health Care Administration  
2727 Mahan Drive MS #21  
Tallahassee, FL 32308

RE: The Oaks at Avon  
Audit Period/Engagement No.: December 31, 2003/NH06-098C/26396-6

Dear Ms. Day:

Per agreement between Errol Williams and me, we would like to propose that the Medicaid Examination Report for the above provider be revised for adjustment numbers 1, 4, 5, 6, 9, 11, 13, 15, 16, 17, 18, 25, 31, 37 and 42 as follows. The settlement stipulation can be prepared with the following agreed upon changes:

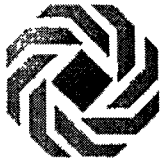
	From	To
1	(5,748)	-
4	(961)	-
5	(1,534)	-
6	(30,798)	(11,003)
9	(35,589)	-
11	(147)	-
13	(20,631)	(10,931)
15	(11,182)	-
16	(2,560)	-
17	(48)	-
18	20,631	10,931
25	(5,889)	-
31	(11,942)	-
37	(17,758)	-
42	(57,769)	-

Please let me know if you have any questions about the above.

Thank You,

Julie C. Kleiser  
Director of Reimbursement  
Kane Financial Services, LLC

**Exhibit**  
**A**



# Highland Pines Rehabilitation and Nursing Center

A NOT FOR PROFIT FACILITY

1111 South Highland Avenue  
Clearwater, FL 33756

Phone: (727) 446-0581

January 16, 2014

Zainab Day  
Audit Services  
Agency for Health Care Administration  
2727 Mahan Drive MS #21  
Tallahassee, FL 32308

RE: Highland Pines Rehabilitation Center  
Audit Period/Engagement No.: December 31, 2003/NH06-100C/26390-7

Dear Ms. Day:

Per agreement between Errol Williams and me, we would like to propose that the Medicaid Examination Report for the above provider be revised for adjustment numbers 1, 4, 6, 7, 10, 12, 15, 17, 19, 20, 22, 32, 41, 50 and 57 as follows. The settlement stipulation can be prepared with the following agreed upon changes:

	From	To
1	(7,505)	-
4	(1,101)	-
6	(1,758)	-
7	(30,348)	(6,992)
10	79,071	-
12	(168)	-
15	(14,619)	(6,943)
17	(12,815)	-
19	(2,934)	-
20	(55)	-
22	14,619	6,943
32	7,275	-
41	27,712	-
50	44,083	-
57	52,735	-

Please let me know if you have any questions about the above.

Thank You,

Julie C. Kleiser  
Director of Reimbursement, Kane Financial Services, LLC

**Exhibit  
A**

*A Member of a Not For Profit Organization*



**Evergreen Woods Health  
and Rehabilitation Center**

A NOT FOR PROFIT FACILITY

7045 Evergreen Woods Trail  
Spring Hill, FL 34608

Phone: (352) 596-8371

January 16, 2014

Zainab Day  
Audit Services  
Agency for Health Care Administration  
2727 Mahan Drive MS #21  
Tallahassee, FL 32308

RE: Evergreen Woods  
Audit Period/Engagement No.: March 31, 2004/NH06-109C/26389-3

Dear Ms. Day:

Per agreement between Errol Williams and me, we would like to propose that the Medicaid Examination Report for the above provider be revised for adjustment numbers 1, 2, 3, 6, 9, 11, 14, 15, 16, 17, 18, 27, 36, 45 and 52 as follows. The settlement stipulation can be prepared with the following agreed upon changes:

	From	To
1	64,665	-
2	(1,653)	-
3	(2,640)	-
6	(28,661)	(7,440)
9	44,751	-
11	(253)	-
14	(60,370)	(35,143)
15	(19,237)	-
16	(4,404)	-
17	(83)	-
18	60,370	35,143
27	6,486	-
36	11,733	-
45	26,532	-
52	81,146	-

Please let me know if you have any questions about the above.

Thank You,

Julie C. Kleiser  
Director of Reimbursement  
Kane Financial Services, LLC

**Exhibit  
A**

*A Member of a Not For Profit Organization*



Casa Mora Rehabilitation  
and Extended Care

A NOT FOR PROFIT FACILITY

1902 59<sup>th</sup> Street West  
Bradenton, FL 34209

Phone: (941) 761-1000

January 16, 2014

Zainab Day  
Audit Services  
Agency for Health Care Administration  
2727 Mahan Drive MS #21  
Tallahassee, FL 32308

RE: Casa Mora Rehabilitation and Extended Care  
Audit Period/Engagement No.: December 31, 2003/NH06-097C/26388-5

Dear Ms. Day:

Per agreement between Errol Williams and me, we would like to propose that the Medicaid Examination Report for the above provider be revised for adjustment numbers 1, 3, 4, 5, 7, 9, 11, 12, 13, 21, 30, 39 and 46 as follows. The settlement stipulation can be prepared with the following agreed upon changes:

	From	To
1	(8,627)	-
3	19,093	-
4	(2,021)	-
5	(26,973)	18,266
7	(78,673)	-
9	(194)	-
11	(14,578)	-
12	(585)	-
13	(64)	-
21	(3,859)	-
30	(26,344)	-
39	(48,470)	-
46	(85,649)	-

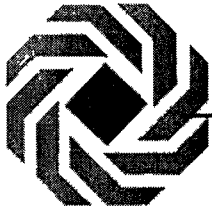
Please let me know if you have any questions about the above.

Thank You,

Julie C. Kleiser  
Director of Reimbursement  
Kane Financial Services, LLC

**Exhibit  
A**





# Carrollwood Care Center

15002 Hutchinson Road  
Tampa, FL 33625

A NOT FOR PROFIT FACILITY

Phone: (813) 960-1969

January 16, 2014

Zainab Day  
Audit Services  
Agency for Health Care Administration  
2727 Mahan Drive MS #21  
Tallahassee, FL 32308

RE: Carrollwood Care Center  
Audit Period/Engagement No.: January 31, 2004/NH06-103C/26387-7

Dear Ms. Day:

Per agreement between Errol Williams and me, we would like to propose that the Medicaid Examination Report for the above provider be revised for adjustment numbers 1, 2, 3, 4, 6, 8, 10, 11, 12, 13, 14, 24, 34, 44 and 52 as follows. The settlement stipulation can be prepared with the following agreed upon changes:

	From	To
1	(8,930)	-
2	(1,311)	-
3	(2,092)	-
4	(29,786)	(7,602)
6	95,631	-
8	62	-
10	(25,386)	(16,074)
11	(8,106)	-
12	(3,491)	-
13	(66)	-
14	25,386	16,074
24	12,570	-
34	30,461	-
44	52,600	-
52	71,697	-

Please let me know if you have any questions about the above.

Thank You,

Julie C. Kleiser  
Director of Reimbursement, Kane Financial Services, LLC

**Exhibit**  
**A**

*A Member of a Not For Profit Organization*



January 16, 2014

Zainab Day  
Audit Services  
Agency for Health Care Administration  
2727 Mahan Drive MS #21  
Tallahassee, FL 32308

RE: Bay Pointe Nursing Pavilion  
Audit Period/Engagement No.: January 31, 2004/NH06-071C/26383-4

Dear Ms. Day:

Per agreement between Errol Williams and me, we would like to propose that the Medicaid Examination Report for the above provider be revised for adjustment numbers 1, 3, 4, 6, 8, 10, 14, 15, 16, 23, 31, 39 and 45 as follows. The settlement stipulation can be prepared with the following agreed upon changes:

	From	To
1	(6,667)	-
3	(978)	-
4	(1,562)	-
6	(29,786)	(7,602)
8	(40,160)	-
10	(150)	-
14	(11,384)	-
15	(2,606)	-
16	(49)	-
23	(1,849)	-
31	(13,282)	-
39	(25,029)	-
45	(63,556)	-

Please let me know if you have any questions about the above.

Thank You,

Julie C. Kleiser  
Director of Reimbursement  
Kane Financial Services, LLC

**Exhibit**  
**A**



**Windsor Woods Rehabilitation, LLC**

*Florida Institute for Long Term Care*  
A NOT FOR PROFIT CORPORATION

13719 Dallas Drive  
Hudson, FL 34667

Phone: 727.862.6795  
Fax: 727.863.8721

January 16, 2014

Zainab Day  
Audit Services  
Agency for Health Care Administration  
2727 Mahan Drive MS #21  
Tallahassee, FL 32308

RE: Windsor Woods Rehabilitation and Healthcare Center  
Audit Period/Engagement No.: January 31, 2004/NH06-108C/26399-1

Dear Ms. Day:

Per agreement between Errol Williams and me, we would like to propose that the Medicaid Examination Report for the above provider be revised for adjustment numbers 1, 2, 3, 4, 6, 9, 11, 13, 14, 23, 33, 43 and 57 as follows. The settlement stipulation can be prepared with the following agreed upon changes:

	From	To
1	(6,943)	-
2	(1,019)	-
3	14,986	-
4	(30,343)	(11,028)
6	69,079	-
9	(156)	-
11	9,005	-
13	(2,714)	-
14	(51)	-
23	8,709	-
33	19,754	-
43	40,616	-
57	82,187	-

Please let me know if you have any questions about the above.  
Thank You,

Julie C. Kleiser  
Director of Reimbursement  
Kane Financial Services, LLC

**Exhibit**  
**A**



**Titusville Rehabilitation  
and Nursing Center**

A NOT FOR PROFIT FACILITY

1705 Jess Parrish Court  
Titusville, FL 32796

Phone: (321) 269-5720

January 16, 2014

Zainab Day  
Audit Services  
Agency for Health Care Administration  
2727 Mahan Drive MS #21  
Tallahassee, FL 32308

RE: Titusville Rehabilitation and Nursing Center  
Audit Period/Engagement No.: January 31, 2004/NH06-072C/26397-4

Dear Ms. Day:

Per agreement between Errol Williams and me, we would like to propose that the Medicaid Examination Report for the above provider be revised for adjustment numbers 1, 4, 5, 7, 9, 13, 15, 18, 19, 20, 21, 32, 44, 56 and 66 as follows. The settlement stipulation can be prepared with the following agreed upon changes:

	From	To
1	(9,351)	-
4	(1,645)	-
5	(2,626)	-
7	(28,571)	539
9	91,625	-
13	(98)	-
15	(34,207)	(20,873)
18	56,522	-
19	(4,382)	-
20	(83)	-
21	34,207	20,873
32	14,540	-
44	25,475	-
56	51,610	-
66	129,962	-

Please let me know if you have any questions about the above.

Thank You,

Julie C. Kleiser  
Director of Reimbursement  
Kane Financial Services, LLC

**Exhibit**

**A**

*A Member of a Not For Profit Organization*



Rehabilitation Center of  
The Palm Beaches

A NOT FOR PROFIT FACILITY

301 Northpointe Parkway  
West Palm Beach, FL 33407

Phone: (561) 712-1717

January 20, 2014

Zainab Day  
Audit Services  
Agency for Health Care Administration  
2727 Mahan Drive MS #21  
Tallahassee, FL 32308

RE: Rehabilitation Center of Palm Beaches  
Audit Period/Engagement No.: January 31, 2004/NH06-105C/26391-5

Dear Ms. Day:

Per agreement between Errol Williams and me, we would like to propose that the Medicaid Examination Report for the above provider be revised for adjustment numbers 1, 5, 7, 8, 11, 14, 17, 19, 20, 21, 23, 34, 44, 54 and 60 as follows. The settlement stipulation can be prepared with the following agreed upon changes:

	From	To
1	(7,364)	-
5	(1,081)	-
7	(1,725)	-
8	(30,475)	(12,068)
11	108,233	-
14	316	-
17	(12,367)	(4,925)
19	(3,110)	-
20	(2,879)	-
21	(54)	-
23	12,367	4,925
34	14,787	-
44	37,728	-
54	55,718	-
60	92,336	-

Please let me know if you have any questions about the above.

Thank You,

Julie C. Kleiser  
Director of Reimbursement  
Kane Financial Services, LLC

**Exhibit**  
**A**



Rehabilitation and Healthcare  
Center of Tampa  
A NOT FOR PROFIT FACILITY

4411 North Habana Avenue  
Tampa, FL 33614

Phone: (813) 827-2771

January 16, 2014

Zainab Day  
Audit Services  
Agency for Health Care Administration  
2727 Mahan Drive MS #21  
Tallahassee, FL 32308

RE: Rehabilitation and Healthcare Center of Tampa  
Audit Period/Engagement No.: January 31, 2004/NH06-104C/26394-0

Dear Ms. Day:

Per agreement between Errol Williams and me, we would like to propose that the Medicaid Examination Report for the above provider be revised for adjustment numbers 1, 2, 4, 6, 8, 10, 15, 16, 17, 18, 20, 29, 39, 49 and 57 as follows. The settlement stipulation can be prepared with the following agreed upon changes:

	From	To
1	(13,468)	-
2	(1,977)	-
4	(3,155)	-
6	(28,014)	3,848
8	(90,444)	-
10	(302)	-
15	(45,786)	(21,437)
16	(22,998)	-
17	(5,265)	-
18	400	-
20	45,786	21,437
29	(11,295)	-
39	(29,825)	-
49	(49,324)	-
57	(137,209)	-

Please let me know if you have any questions about the above.

Thank You,

Julie C. Kleiser  
Director of Reimbursement  
Kane Financial Services, LLC

**Exhibit**  
**A**