



Office of the
Medicaid Inspector
General

ANDREW M. CUOMO
Governor

THOMAS R. MEYER
Acting Medicaid Inspector General

February 26, 2015

[REDACTED]
Monroe Community Hospital
435 East Henrietta Road
Rochester, New York 14620

Re: Medicaid Rate Audit #11-3448
NPI Number: [REDACTED]
Provider Number: [REDACTED]

Dear [REDACTED]

Enclosed is the final audit report of the Office of the Medicaid Inspector General's (the "OMIG") audit of Monroe Community Hospital's SNF (the "Facility") Medicaid rates for the rate period January 1, 2006 through December 31, 2008. In accordance with 18 NYCRR Section 517.6, this audit report represents the OMIG's final determination on issues raised in the draft audit report.

In response to the draft audit report dated September 27, 2013, you identified specific audit findings with which you disagreed. Your comments have been considered (see Attachment A) and the report has been either revised accordingly and/or amended to address your comments (see Attachment B). Consideration of your comments resulted in an overall reduction of \$292,443 to the total Medicaid overpayment shown in the draft audit report. As previously stated in the draft audit report, the Medicare Part B and D offsets were not within the scope of the review and may be examined as part of a future audit. Based on the enclosed audited rates calculated by the Bureau of Long Term Care Reimbursement, the Medicaid overpayment currently due is \$348,191. This overpayment is subject to Department of Health ("DOH") and Division of Budget ("DOB") final approval. While not anticipated, any difference between the calculated overpayment and the final DOH and DOB approved amount will be resolved with the Facility by the OMIG Bureau of Collections Management.

In accordance with 18 NYCRR Part 518 which regulates the collection of overpayments, your repayment options are described below.

OPTION #1: Make full payment by check or money order within 20 days of the date of the final audit report. The check should be made payable to the New York State Department of Health and be sent with the attached Remittance Advice to:

[REDACTED]
New York State Department of Health
Medicaid Financial Management
GNARESP Corning Tower, Room 2739
File #11-3448
Albany, New York 12237-0048

OPTION #2: Enter into a repayment agreement with the Office of the Medicaid Inspector General. If your repayment terms exceed 90 days from the date of the final audit report, recoveries of amounts due are subject to interest charges at the prime rate plus 2%. If the process of establishing the repayment agreement exceeds 20 days from the date of the final audit report, the OMIG will impose a 50% withhold after 20 days until an agreement is established. OMIG acceptance of the repayment agreement is based on your repaying the Medicaid overpayment as agreed. The OMIG will adjust the rate of recovery, or require payment in full, if your unpaid balance is not being repaid as agreed. In addition, if you receive an adjustment in your favor while you owe funds to the State, such adjustment will be applied against any amount owed. If you wish to enter into a repayment agreement, please contact the Bureau of Collections Management within 20 days at the following:

Bureau of Collections Management
New York State Office of the Medicaid Inspector General
800 North Pearl Street
Albany, New York 12204
Phone #: [REDACTED]
Fax #: [REDACTED]

You have the right to challenge this action and determination by requesting an administrative hearing within sixty (60) days of the date of this notice. You may not request a hearing to raise issues related to rate setting or rate setting methodology. In addition, you may not raise any issue that was raised or could have been raised at a rate appeal with your rate setting agency. You may only request a hearing to challenge specific audit adjustments which you challenged in a response to the draft audit report.

If you wish to request a hearing, the request must be submitted in writing to:

General Counsel
Office of Counsel
New York State Office of the Medicaid Inspector General
800 North Pearl Street
Albany, New York 12204

Questions regarding the request for a hearing should be directed to the Office of Counsel at [REDACTED]

If a hearing is held, you may have a person represent you or you may represent yourself. If you choose to be represented by someone other than an attorney, you must supply a signed authorization permitting that person to represent you along with your hearing request. At the hearing, you may call witnesses and present documentary evidence on your behalf.

Should you have any questions, please contact me at [REDACTED] or through email at [REDACTED]. Please refer to audit number 11-3448 in all correspondence.

Sincerely,

[REDACTED]
Bureau of Rate Audit
Division of Medicaid Audit
Office of the Medicaid Inspector General

Enclosure

- ATTACHMENT A - Facility Draft Report Comments and OMIG Responses
- ATTACHMENT B - Summary of Changes from Draft Report to Final report
- EXHIBIT I - Summary of Per Diem Impact and Medicaid Overpayment
- EXHIBIT II - Summary of Medicaid Rates Audited
- EXHIBIT III - Summary of Capital/Non-Trended Expense Disallowances
- EXHIBIT IV - Property Expense Disallowances/(Allowances)
- EXHIBIT V - Summary of Audit Adjustments and Audited Capital Cost Stepdown Beginning Balances

cc: [REDACTED]

CERTIFIED MAIL # [REDACTED]
RETURN RECEIPT REQUESTED

**NEW YORK STATE
OFFICE OF THE MEDICAID INSPECTOR GENERAL
REMITTANCE ADVICE**

NAME AND ADDRESS OF AUDITEE

Monroe Community Hospital SNF
435 East Henrietta Road
Rochester, New York 14620

NPI #: [REDACTED]

PROVIDER #: [REDACTED]

AUDIT #11-3348

AMOUNT DUE: \$348,191

AUDIT
TYPE

PROVIDER
 RATE
 PART B
 OTHER:

CHECKLIST

1. To ensure proper credit, please enclose this form with your check.
2. Make checks payable to: *New York State Department of Health*
3. Record the Audit Number on your check.
4. Mail check to:

[REDACTED]
New York State Department of Health
Medicaid Financial Management
GNARESP Corning Tower, Room 2739
File #11-3348
Albany, New York 12237-0048

5. If the provider number shown above is incorrect, please enter the correct number below.

[REDACTED]

CORRECT PROVIDER NUMBER

**MONROE COMMUNITY HOSPITAL SNF - AUDIT #11-3448
FACILITY DRAFT AUDIT REPORT COMMENTS AND OMIG RESPONSE**

All OMIG adjustments were accepted by the Facility except for those shown below. The following details the disposition of final report adjustments after consideration of the Facility's draft audit report response comments. See Attachment B for adjustment changes included in the final audit report.

EXHIBIT IV COMMENTS

Adjustment #2 – Disallowance of Revenue Anticipation Note Interest Expense

Facility Comment

Monroe Community Hospital disagrees with the disallowance of a portion of interest expense related to the Revenue Anticipation Notes (RAN) for the 2006 and 2007 rate periods. The Hospital did not know the RAN interest expense would exceed the threshold level limitation and therefore did not file a waiver request per Regulation. The Hospital did eliminate a portion of RAN interest expense in the filing of the 2006 ICR; however the calculation erroneously eliminated \$20,358 of interest expense more than the threshold calculation using the formula in the OMIG workpapers. We therefore request a positive adjustment of \$20,358 to the 2006 calculation, impacting the 2008 rate year. In addition, the Hospital adjusted RAN interest expense out of Capital with the filing of the 2006 ICR and requests a positive adjustment for the full RAN expense for the 2008 rate year.

OMIG Response

The RAN interest expenses in the 2006 and 2007 rates were properly limited to the threshold amounts. The Facility's failure to file and obtain threshold waivers from the Bureau of Long Term Care Reimbursement (BLTCR) could not be addressed in this audit because only the BLTCR can grant such waivers. Our review of the RAN interest expense in the 2008 rate was limited because the reimbursed amount was already below the threshold. Our review did not encompass the issues raised by the Facility in the above comments. Consequently, the Facility's request for a \$20,358 increase to the expense could not be substantiated or allowed.

Disposition: The draft audit report disallowances remain unchanged

Adjustment #5 – Disallowance of Minor Equipment Depreciation

Facility Comment

Monroe Community Hospital agrees with most of the Office of Inspector General adjustments extending the depreciable life of minor equipment from three years to longer time periods. However, we disagree on specific adjustments by OMIG extending the calculation beyond the assets' useful life. The Hospital has identified eleven assets that have an estimated useful life shorter than what OMIG estimated in the adjustment calculation.

OMIG Response

The comments and documentation submitted by the Facility were accepted per audit.

Disposition: The draft audit report disallowances were reduced.

Adjustment #7 - Direct Assignment of Non-Allowable Depreciation Expense

Facility Comment

Monroe Community Hospital disagrees with the determination by the Office of Inspector General disallowing expenses related to the Media Center. The Hospital's Media Center comprises an in-house television station and broadcasts special programming for the exclusive benefit of the residents of Monroe Community Hospital. Examples of Media Center activities include a Reading of the Daily Newspaper, Resident Activities Scheduling, Daily Resident Menus, Spiritual Care programming, and various other Resident activities. In addition to Resident activities, the Media Center also is used for staff training and instructional programs.

Monroe Community Hospital disagrees with the determination by the Office of Inspector General calculation disallowing depreciation on assets that were not chargeable to nursing home patient care. Monroe Community Hospital reported the square feet assigned for non-reimbursable areas Barber and Beauty Shop, Wellness Center, T.F Williams, Canal Stop, Alzheimer Association, Hillside, AARP, and Research on Exhibit 19 for cost report years 2004- 2006. Building and Fixture Depreciation for cost report years 2004-2006 was therefore allocated to the non-reimbursable cost centers based on the allocation and as such excluded from Capital reimbursement for years 2006-2008. The Hospital argues that Building and Fixture additions impact almost exclusively areas of the building assigned to reimbursable areas but are nonetheless stepped down based on square feet to the non-reimbursable areas described above. We propose that since the Office of Inspector General reviewed the Hospital's Building depreciation schedule and specifically and solely identified assets related to non-reimbursable areas of \$329,603 (excludes Media depreciation separately identified above), this should be the basis for non-reimbursable depreciation. Instead, the Office of Inspector General is adding the \$329,603 to an amount the Hospital already assigned to non-reimbursable areas.

OMIG Response

The comments and documentation submitted by the Facility were accepted per audit.

Disposition: This adjustment was eliminated in the final audit report

MONROE COMMUNITY HOSPITAL-SNF - AUDIT #11-3448
SUMMARY OF CHANGES FROM DRAFT REPORT TO FINAL REPORT

	<u>DESCRIPTION</u>	<u>COST</u> <u>CTR.</u>	<u>RATE</u> <u>PERIOD</u>	<u>DRAFT</u> <u>REPORT</u> <u>DISALLOWANCE</u> <u>(ALLOWANCE)</u>	<u>CHANGE</u>	<u>FINAL</u> <u>REPORT</u> <u>DISALLOWANCE</u> <u>(ALLOWANCE)</u>
5. DISALLOWANCE OF MINOR EQUIPMENT DEPRECIATION	ME Depr.	043	2006	14,063	(955)	13,108
	ME Depr.	043	2007	14,943	(1,132)	13,811
	ME Depr.	043	2008	8,345	(1,519)	6,826
					<u>\$ (3,606)</u>	
7. DIRECT ASSIGNMENT OF NON-ALLOWABLE DEPRECIATION EXPENSE	Bldg. Depr.	042	2006	117,710	(117,710)	-
	Bldg. Depr.	042	2007	128,575	(128,575)	-
	Bldg. Depr.	042	2008	129,562	(129,562)	-
	Gift Shop	269	2006	(41,975)	41,975	-
	Gift Shop	269	2007	(41,982)	41,982	-
	Gift Shop	269	2008	(41,982)	41,982	-
	Barb. & Beauty	652	2006	(3,899)	3,899	-
	Barb. & Beauty	652	2007	(3,899)	3,899	-
	Barb. & Beauty	652	2008	(3,899)	3,899	-
	Wellness Ctr.	653	2006	(64,575)	64,575	-
	Wellness Ctr.	653	2007	(64,575)	64,575	-
	Wellness Ctr.	653	2008	(64,575)	64,575	-
	Williams Foun.	654	2006	(435)	435	-
	Williams Foun.	654	2007	(435)	435	-
	Williams Foun.	654	2008	(435)	435	-
	Canal Stop	656	2006	(524)	524	-
	Canal Stop	656	2007	(524)	524	-
	Canal Stop	656	2008	(524)	524	-
	Alzheim. Assoc.	657	2006	(3,049)	3,049	-
	Alzheim. Assoc.	657	2007	(13,907)	13,907	-
Alzheim. Assoc.	657	2008	(14,894)	14,894	-	
Hillside	658	2006	(3,253)	3,253	-	
Hillside	658	2007	(3,253)	3,253	-	
Hillside	658	2008	(3,253)	3,253	-	

Note: The adjustments shown above only reflect those adjustments that were revised as a result of the Facility's response. All other adjustments remain the same as shown in the draft audit report

MONROE COMMUNITY HOSPITAL - AUDIT #11-3448
RATE PERIODS JANUARY 1, 2006 THROUGH DECEMBER 31, 2008
SUMMARY OF PER DIEM IMPACT AND MEDICAID OVERPAYMENT

<u>RATE PERIOD</u>	<u>ISSUED PART B & D NON-ELIGIBLE RATES*</u>	<u>FINAL PART B & D NON-ELIGIBLE RATES</u>	<u>RATE DECREASE (INCREASE)</u>	<u>MEDICAID DAYS</u>	<u>MEDICAID OVERPAYMENT</u>
01/01/06 - 03/31/06	\$254.56	\$253.75	\$0.81	41,479	\$ 33,598
04/01/06 - 06/30/06	254.28	253.47	0.81	42,711	34,596
07/01/06 - 09/30/06	254.01	253.20	0.81	43,360	35,122
10/01/06 - 12/31/06	257.93	257.12	0.81	42,071	34,078
01/01/07 - 03/31/07	267.64	266.89	0.75	40,717	30,538
04/01/07 - 08/31/07	266.23	265.48	0.75	70,839	53,129
09/01/07 - 12/31/07	266.23	265.48	0.75	55,429	41,572
01/01/08 - 03/31/08	270.29	269.78	0.51	40,628	20,720
04/01/08 - 12/31/08	268.42	267.91	0.51	127,133	<u>64,838</u>
TOTAL MEDICAID OVERPAYMENT					<u>\$ 348,191</u>

* Any differences between these rates and the rates listed in Exhibit II of this report represent rate changes made subsequent to OMIG's audit. These changes remain open to future audit by the OMIG. For the purpose of this Exhibit, the Medicare Part B and D rates are not shown. The rate decrease/(increase) for those rates is the same as shown for the Medicare Part B and D non-eligible rates above.

MONROE COMMUNITY HOSPITAL - AUDIT #11-3448
RATE PERIODS JANUARY 1, 2006 THROUGH DECEMBER 31, 2008
SUMMARY OF MEDICAID RATES AUDITED

The Facility's Medicaid utilization was approximately 85 percent for the period under audit and the Medicaid per diem rates audited are shown below. Any differences between these rates and the "Issued Rates" listed in Exhibit I of this report represent rate changes made subsequent to our audit. These changes remain open to future audit by the OMIG.

<u>RATE PERIOD</u>	Issued Medicare Part B & D <u>Non-Eligible Rates *</u>
01/01/06 - 03/31/06	\$ 254.56
04/01/06 - 06/30/06	254.28
07/01/06 - 09/30/06	254.01
10/01/06 - 12/31/06	257.93
01/01/07 - 03/31/07	267.64
04/01/07 - 08/31/07	266.23
09/01/07 - 12/31/07	266.23
01/01/08 - 03/31/08	270.29
04/01/08 - 12/31/08	268.42

* The Medicare Part B and D rates are not shown for the purpose of this Exhibit. The Medicare Part B and D offsets were not within the scope of this audit and may be examined as part of a future audit.

MONROE COMMUNITY HOSPITAL - AUDIT #11-3448
RATE YEARS 2006 THROUGH 2008
SUMMARY OF CAPITAL/NON-TRENDED EXPENSE DISALLOWANCES

	<u>RATE PERIODS</u>		
	<u>2006</u>	<u>2007</u>	<u>2008</u>
Capital/Non-Trended Expense Allowed Per He-12B	\$ 6,809,899	\$ 6,414,435	\$ 6,029,555
Less: Reduction in Capital Expense Due to Adjustments to Stepdown Expense (See EXHIBIT V)	<u>165,725</u>	<u>149,278</u>	<u>102,357</u>
Total Capital/Non-Trended Expense Per Audit	\$ 6,644,174	\$ 6,265,157	\$ 5,927,198
Divided by Base Year Patient Days	<u>202,471</u>	<u>199,082</u>	<u>200,537</u>
Audited Capital/Non-Trended Per Diem	\$ 32.82	\$ 31.47	\$ 29.56
Promulgated Capital/Non-Trended Per Diem	<u>33.63</u>	<u>32.22</u>	<u>30.07</u>
Disallowed Capital/Non-Trended Per Diem (to Exhibit I)	<u>\$ 0.81</u>	<u>\$ 0.75</u>	<u>\$ 0.51</u>

MONROE COMMUNITY HOSPITAL - AUDIT #11-3448
RATE PERIODS JANUARY 1, 2006 THROUGH DECEMBER 31, 2008
PROPERTY EXPENSE DISALLOWANCES/(ALLOWANCES)

	DESCRIPTION	COST CTR.	RATE PERIODS		
			2006	2007	2008
1. DISALLOWANCE OF TELEPHONE DEPRECIATION EXPENSE					
The Bureau of Long Term Care Reimbursement has determined the nature of telephone expense to be an operating expense. Since the expense is included in the formula to determine the base, mean, and ceiling prices used to establish the indirect expense corridor, the reimbursement of telephone depreciation expense in the property component amounts to duplicate reimbursement. Consequently, disallowances were necessary. Regulation: 10 NYCRR Sections 86-2.17(a) & (d)					
	Bldg. Depr.	042	\$ 43,846	\$ 43,846	\$ 43,536
2. DISALLOWANCE OF REVENUE ANTICIPATION NOTE INTEREST EXPENSE					
Revenue Anticipation Notes (RAN) are considered to be a form of short term financing and as such subject to the working capital interest threshold calculation. The RAN interest expense allowed in the promulgated rates exceeded the threshold limitation. Consequently, the amounts in excess of the threshold were disallowed. Regulation: 10 NYCRR Section 86-2.20(d)					
	Bldg. Int.	042	3,680	2,273	
	MFP Int.	027	7,094	4,739	
	ME Int.	043	872	573	
3. ADJUSTMENTS TO INVESTMENT INCOME OFFSETS					
The Facility had gains and losses on the sale of capital assets that were not included in the investment income offset adjustments made in the cost reports. Since net investment income should include these gains and losses, audit adjustments were made to include these amounts in the investment income offsets. Regulation: 10 NYCRR Section 86-2.20(c)					
	Bldg. Int.	042	(467)	4,000	
4. DISALLOWANCE OF MOVABLE EQUIPMENT DEPRECIATION					
The Facility has historically made annual cost report adjustments to claim accelerated depreciation on movable equipment that was being depreciated on a straight line basis in the Facility's books and records. As a result, schedules have been maintained per audit to track these annual adjustments. For the years under review, the Facility's cost report adjustments did not agree to the adjustment amounts quantified in these tracking schedules. Therefore, audit disallowances were made to agree the reported adjustments to those derived from the audited tracking schedules. Regulation: 10 NYCRR Sections 86-2.17(a) and 86-2.22(a)					
	ME Depr.	043	78,402	61,433	36,765
5. DISALLOWANCE OF MINOR EQUIPMENT DEPRECIATION					
Each year the Facility has adjusted reported movable equipment depreciation to claim depreciation on minor equipment expenditures over a three year depreciable life. However, in a prior audit (#06-1494), and in the current review, various assets classified as minor equipment did not meet the applicable regulatory definition, and had depreciable lives longer than three years. Per audit, these assets were depreciated over longer lives, and the annual reimbursed movable equipment depreciation has been reduced accordingly. Regulation: Title 10 NYCRR Sections 86-2.17(a), 86-2.22(a), and 452.3(f)(5), PRM-1 Section 104.17					
	ME Depr.	043	13,108	13,811	6,826

MONROE COMMUNITY HOSPITAL - AUDIT #11-3448
RATE PERIODS JANUARY 1, 2006 THROUGH DECEMBER 31, 2008
PROPERTY EXPENSE DISALLOWANCES/(ALLOWANCES)

	DESCRIPTION	COST CTR.	RATE PERIODS		
			2006	2007	2008
6. DISALLOWANCE OF DEPRECIATION ON ASSETS DISALLOWED IN A PRIOR AUDIT					
Engineering charges from a related organization were disallowed in a prior audit (#06-1494) from capitalized building costs. As a result, the depreciation expenses associated with these costs were disallowed. Regulations: Title 10 NYCRR Sections 86-2.17(a), and 86-2.19(a)	Bldg. Depr.	042	12,472	12,472	12,472
7. DIRECT ASSIGNMENT OF NON-ALLOWABLE DEPRECIATION EXPENSE					
Based on the Facility's response to the draft audit report, this adjustment was eliminated.					
8. DISALLOWANCE OF NONALLOWABLE PROPERTY EXPENSES					
The Facility reported income from non-patient care activities and made reductions to reported costs to recognize that these were non-reimbursable activities. However, the reductions were made entirely against <u>operating</u> expenses, which had no impact on the rates because the Facility's Medicaid <u>operating</u> rates were based on trended 1983 operating costs. Conversely, the Medicaid <u>property</u> rates were based on reported 2004 through 2006 capital costs, and would be impacted by such reductions. Therefore, the property expenses associated with these non-patient care activities were identified and disallowed from reported property costs. Regulations: 10 NYCRR Sections 86-2.17(a)&(d) and 86-2.18, PRM-1 Section 2102.3, RHC Accounting and Reporting Manual	Bldg. Depr.	042	8,340	7,641	4,810
	ME Depr.	043	6,428	6,290	4,338
Total Property Expense Disallowances/(Allowances)			<u>\$ 173,775</u>	<u>\$ 157,078</u>	<u>\$ 108,747</u>

MONROE COMMUNITY HOSPITAL - SUMMARY OF AUDIT ADJUSTMENTS AND AUDITED CAPITAL COST STEPDOWN BEGINNING BALANCES

Cost Center	Cost Ctr	UNAUDITED STEPDOWN CAPITAL COST BEGINNING BALANCES	DISALLOW. OF TELEPHONE EXPENSE #1	DISALLOW. OF RAN INTEREST EXPENSE #2	ADJUST. TO INVESTMENT INCOME OFFSETS #3	DISALLOW. OF MOV. EQUIP. DEPREC. EXPENSE #4	DISALLOW. OF MINOR EQ. DEPREC. EXPENSE #5	DISALLOW. OF PRIOR AUDIT DISALLOWED ASSETS #6	DIRECT ASSIGN. OF NONALLOW. DEPREC. EXPENSE #7	DISALLOW. OF NONALLOW. PROPERTY EXPENSES #8	AUDITED STEPDOWN CAPITAL COST BEGINNING BALANCES	TOTAL AUDIT ADJUST.
2004 Capital Costs Used in 2006 Rates												
Cap Cost - Bldg & Fix	042	\$ 2,759,416	\$ 43,846	\$ 3,680	\$ (467)			\$ 12,472		\$ 8,340	\$ 2,691,545	\$ 67,871
Bldg & Fix - MFP	027	3,059,551		7,094							3,052,457	7,094
Cap Cost - Mov Eq.	043	976,416		872		78,402	13,108			6,428	877,606	98,810
SNF	268	312,959									312,959	-
Gift Shop	269										-	-
Barber & Beauty	652										-	-
Wellness Center	653										-	-
T. F. Williams Foundation	654										-	-
Canal Stop	656										-	-
Alzheimers Assoc.	657										-	-
Hillside	658										-	-
Subtotal		\$ 7,108,342	43,846	11,646	(467)	78,402	13,108	12,472	-	14,768	\$ 6,934,567	\$ 173,775
Percentage Applicable to SNF		95.801510%									95.812385%	
Net 2004 SNF Property Costs		\$ 6,809,899									\$ 6,644,174	\$ 165,725
2005 Capital Costs Used in 2007 Rates												
Cap Cost - Bldg & Fix	042	\$ 2,606,933	\$ 43,846	\$ 2,273	\$ 4,000			\$ 12,472		\$ 7,641	\$ 2,536,701	\$ 70,232
Bldg & Fix - MFP	027	2,929,952		4,739							2,925,213	4,739
Cap Cost - Mov Eq.	043	779,275		573		61,433	13,811			6,290	697,168	82,107
SNF	268	377,040									377,040	-
Gift Shop	269										-	-
Barber & Beauty	652										-	-
Wellness Center	653										-	-
T. F. Williams Foundation	654										-	-
Canal Stop	656										-	-
Alzheimers Assoc.	657										-	-
Hillside	658										-	-
Subtotal		\$ 6,693,200	43,846	7,585	4,000	61,433	13,811	12,472	-	13,931	\$ 6,536,122	\$ 157,078
Percentage Applicable to SNF		95.835100%									95.854346%	
Net 2005 SNF Property Costs		\$ 6,414,435									\$ 6,265,157	\$ 149,278
2006 Capital Costs Used in 2008 Rates												
Cap Cost - Bldg & Fix	042	\$ 2,649,443	\$ 43,536					\$ 12,472		\$ 4,810	\$ 2,588,625	\$ 60,818
Bldg & Fix - MFP	027	2,750,517									2,750,517	-
Cap Cost - Mov Eq.	043	610,762				36,765	6,826			4,338	562,833	47,929
SNF	268	300,001									300,001	-
Gift Shop	269										-	-
Barber & Beauty	652										-	-
Wellness Center	653										-	-
T. F. Williams Foundation	654										-	-
Canal Stop	656										-	-
Alzheimers Assoc.	657										-	-
Hillside	658										-	-
Subtotal		\$ 6,310,723	43,536	-	-	36,765	6,826	12,472	-	9,148	\$ 6,201,976	\$ 108,747
Percentage Applicable to SNF		95.544599%									95.569509%	
Net 2006 SNF Property Costs		\$ 6,029,555									\$ 5,927,198	\$ 102,357