



Office of the
Medicaid Inspector
General

ANDREW M. CUOMO
Governor

THOMAS R. MEYER
Acting Medicaid Inspector General

February 17, 2015

[REDACTED]
Palm Gardens Center for Nursing and Rehabilitation
615 Avenue C
Brooklyn, New York 11218

Re: Medicaid Rate Audit #04-C04-1016
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 Palm Gardens Center for Nursing and Rehabilitation's (the "Facility") Medicaid rates for the rate period January 1, 2002 through July 31, 2005 for the Nursing Facility, and for the rate period October 1, 2000 through July 31, 2005 for the Ventilator Unit. In accordance with 18 NYCRR Section 517.6, this audit report represents the OMIG's final determination on issues raised in the revised draft audit report.

In response to the draft audit report dated June 18, 2008 and the revised draft audit report dated February 20, 2014 you raised general objections to the audit and also identified specific audit findings with which you disagreed. Pursuant to 18 NYCRR Section 517.5, your general objections have not been considered. However, your comments pertaining to specific audit findings 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 \$14,143 to the total Medicaid overpayment shown in the revised draft audit report. As previously stated in the revised 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 \$1,026,085. 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.

The overpayment does not reflect the impact on rates subsequent to July 31, 2005 that utilized the October 1, 2000 through September 30, 2001 base period for operating expense. Any overpayment resulting from operating expense disallowances in the October 1, 2000 through September 30, 2001 base period report for rates subsequent to July 31, 2005 will be addressed in the future.

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 # [REDACTED]
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 [REDACTED] at [REDACTED] or through email at [REDACTED]. Please refer to audit number 04-C04-1016 in all correspondence.

Sincerely,

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

Enclosure

- Attachment A - Facility Draft Audit Report Comments and OMIG Response
- Attachment B - Summary of Changes from Revised Draft Report to Final Report
- EXHIBIT I - Summary of Per Diem Impact and Medicaid Overpayment
- EXHIBIT II - Summary of Medicaid Rates Audited
- EXHIBIT III - Property Expense Disallowances/(Allowances) - Nursing Facility
- EXHIBIT IV - Property Expense Disallowances/(Allowances) - Ventilator Unit

cc: [REDACTED]

CERTIFIED MAIL # [REDACTED]
RETURN RECEIPT REQUESTED

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

NAME AND ADDRESS OF AUDITEE

Palm Gardens Center
for Nursing and Rehabilitation
615 Avenue C
Brooklyn, New York 11218

NPI #: [REDACTED]

PROVIDER #: [REDACTED]

AUDIT #04-C04-1016

AMOUNT DUE: \$1,026,085

AUDIT	<input type="checkbox"/>	PROVIDER
TYPE	<input checked="" type="checkbox"/>	RATE
	<input type="checkbox"/>	PART B
	<input type="checkbox"/>	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 #04-C04-1016
Albany, New York 12237-0048

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

CORRECT PROVIDER NUMBER

**PALM GARDENS CENTER FOR NURSING AND REHABILITATION - AUDIT #04-C04-1016
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 III COMMENTS – DRAFT REPORT

Adjustment #1 – Automobile Expenses

Facility Comment

Auditor states that provider "failed to maintain logs regarding actual mileage traveled, and did not supply documentation to support the relationship to patient care".

Palm Gardens owns a van which is garaged every night at the facility parking lot and is used exclusively for business purposes. A letter stating this fact, signed by the administrator and driver of the facility was presented to the auditors at the exit conference. The purpose of a log is to record business miles as opposed to personal usage miles. The use of a log in a situation where a vehicle is used 100% of the time for business purposes is as ludicrous as having a log for a wheelchair used by a patient. Facility therefore requests that the cost of the auto insurance on the van of \$19,736 (see backup attached) should be allowed in full.

OMIG Response

After reviewing all documentation pertaining to the van, the OMIG has eliminated all disallowances (rental, depreciation and insurance) that pertain to the van.

Disposition: The revised draft audit report disallowances were reduced as shown in Attachment B.

Adjustment #2 – Non-Patient Care Costs

Facility Comment

Attached please find copy of Department of Health cover letter dated November 2, 2004. Under heading titled Capital, the department notified facilities that effective with the January 1, 2005 rate, it will commence using the step down traceback percentages to adjust property for facilities with specialty units. As such, facility appeals that the state's audit cannot retroactively and arbitrarily change its methodology without proper notice. As the department itself stated that this change was effective for rates commencing January 1, 2005, the prior rates should not be changed on audit.

In adjusting the capital component of the nursing facility rate to remove "duplicate reimbursement", the audit arbitrarily applied the state's traceback percentages to all components of the facility's capital rate without taking into account whether that component is included in the facility's ADHC property component. However, per department approval on the ADHCP rate, the capital component consists of ONLY the historical cost construction for the Adult Day Care. Yet the audit reduced the nursing facility reimbursement on all property items by the traceback percentages.

**PALM GARDENS CENTER FOR NURSING AND REHABILITATION - AUDIT #04-C04-1016
FACILITY DRAFT AUDIT REPORT COMMENTS AND OMIG RESPONSE**

Furthermore, the total property component of the ADHC is \$191,228. Therefore, it is incongruous that the department reduce the facility's property component by \$833,598 as an elimination of duplicate reimbursement as the ADHC received only \$573,684 in property reimbursement for the rate years 2002-2004.

OMIG Response

The audit determined that these expenses were attributable to other programs reimbursed by separate Medicaid rates. This included the ADHC and the Ventilator Dependent Unit. The Department of Health's use of the traceback percentages starting with the 2005 rate does not negate the fact that costs that were not related to the inpatient care of the nursing home have been included in the property costs in the prior years. The OMIG's position is that these were duplicative reimbursements which should be disallowed.

Note: As a result of other expense changes based on the Facility's draft report response, this adjustment required recalculation and was changed from the draft to the final report.

Disposition: The revised draft audit report disallowances were increased as shown in Attachment B.

EXHIBITS III and IV COMMENTS – REVISED DRAFT REPORT

Adjustment #1 – Automobile Expenses

Facility Comment

Turning to Exhibit III, item 1, and Exhibit IV, item 1 (Automobile Expenses), the Facility disputes that it did not provide appropriate documentation for the reported automobile expenses for each of the periods in question and therefore objects to the proposed disallowance.

OMIG Response

As stated above (under Exhibit III Comments – Draft Report), the OMIG has eliminated all expenses pertaining to the vehicle in question.

Disposition: The revised draft audit report disallowances were reduced as shown in Attachment B.

Adjustment #2– Non-Patient Care Costs

Facility Comment

With respect to item 2 of Exhibit III, the Facility does not believe this is a valid audit item or issue. Indeed, as we understand it, this item reflects what the Department promulgate, not what the Facility reported and/or claimed. The items relate to the years 2002, 2003 and 2004 and the State has no valid authority to change the rate promulgated at this late date (in some cases more than a decade later) when it was the Commissioner not the Facility that fixed the Rate.

**PALM GARDENS CENTER FOR NURSING AND REHABILITATION - AUDIT #04-C04-1016
FACILITY DRAFT AUDIT REPORT COMMENTS AND OMIG RESPONSE**

OMIG Response

Please refer to our position regarding Non-Patient Care Costs on Page 1, Adjustment #2.

Disposition: The revised draft audit report disallowances were increased as shown in Attachment B.

EXHIBITS IV COMMENTS – REVISED DRAFT REPORT

Adjustment #2 – Amortization Expense – Start Up Costs

Facility Comment

With respect to Item 2, Exhibit IV (Amortization Expense – Start Up Costs), the Facility challenges the disallowance of these expenses and the claim that corroborating documentation was not provided. Further, given the inordinate delay, extending beyond the period that records were required to be maintained, any records that may theoretically not have been produced were excused and do not justify a disallowance.

OMIG Response

During the course of the audit, the OMIG requested documentation to substantiate the start-up costs that were reported and reimbursed. No documentation was presented during the audit or at the exit conference. In addition, no documentation was included in the Facility's response to the original draft report.

The regulations require that the Facility keep and maintain all documentation once an audit had been commenced and to present such documentation as requested during the audit. The passage of time beyond the period that records were required to be maintained, does not prohibit the OMIG from concluding an audit already begun.

Disposition: The revised draft audit report disallowance remains the same.

PALM GARDENS CENTER FOR NURSING AND REHABILITATION - AUDIT #04-C04-1016
SUMMARY OF CHANGES FROM REVISED DRAFT REPORT TO FINAL REPORT

<u>EXHIBIT III - PROPERTY EXPENSE</u> <u>DISALLOWANCES/(ALLOWANCES) - NURSING FACILITY</u>	<u>Rate</u> <u>Period</u>	<u>Revised Draft</u> <u>Disallowance</u> <u>(Allowance)</u>	<u>Change</u>	<u>Final</u> <u>Disallowance</u> <u>(Allowance)</u>
1. AUTOMOBILE EXPENSES	2002	\$ 1,500	\$ -	\$ 1,500
	2003	17,520	(2,844)	14,676
	2004	13,300	(5,687)	7,613
	01/01/05-07/31/05	9,208	-	9,208
	2002	16,770	(3,728)	13,042
	2003	13,928	(4,681)	9,247
	2004	16,611	(5,472)	11,139
	01/01/05-07/31/05	8,567	-	8,567
2. NON-PATIENT CARE COSTS	2002	214,422	718	215,140
	2003	261,461	1,557	263,018
	2004	357,715	2,423	360,138
 <u>EXHIBIT IV - PROPERTY EXPENSE</u> <u>DISALLOWANCES/(ALLOWANCES) - VENTILATOR UNIT</u>				
1. AUTOMOBILE EXPENSES	01/01/05-07/31/05	9,208	-	9,208
	01/01/05-07/31/05	8,567	-	8,567
2. AMORTIZATION EXPENSE - START UP COSTS	10/01/00-12/31/00	112,450	-	112,450
	2001	112,450	-	112,450
	2002	112,450	-	112,450
	2003	112,450	-	112,450
	2004	112,450	-	112,450

PALM GARDENS CENTER FOR NURSING AND REHABILITATION - AUDIT #04-C04-1016**RATE PERIODS OCTOBER 1, 2000 THROUGH JULY 31, 2005
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>
<u>NURSING FACILITY</u>					
01/01/02 - 01/31/02	\$203.82	\$201.13	\$2.69	4,855	\$ 13,060
02/01/02 - 03/31/02	206.42	203.73	2.69	8,639	23,239
04/01/02 - 04/30/02	208.39	205.70	2.69	4,554	12,250
05/01/02 - 07/31/02	210.00	207.31	2.69	14,136	38,026
08/01/02 - 10/31/02	208.71	206.02	2.69	13,958	37,547
11/01/02 - 12/31/02	209.90	207.21	2.69	8,781	23,621
01/01/03 - 01/31/03	213.22	209.49	3.73	4,297	16,028
02/01/03 - 04/30/03	213.18	209.45	3.73	12,678	47,289
05/01/03 - 07/31/03	215.41	211.68	3.73	14,287	53,291
08/01/03 - 10/31/03	215.08	211.35	3.73	13,870	51,735
11/01/03 - 12/31/03	215.89	212.16	3.73	9,002	33,577
01/01/04 - 01/31/04	226.84	221.81	5.03	4,575	23,012
02/01/04 - 04/30/04	224.31	219.28	5.03	13,637	68,594
05/01/04 - 07/31/04	221.58	216.55	5.03	13,361	67,206
08/01/04 - 10/31/04	220.93	215.90	5.03	13,257	66,683
11/01/04 - 12/31/04	222.17	217.14	5.03	8,309	41,794
01/01/05 - 01/31/05	224.40	224.22	0.18	4,332	780
02/01/05 - 04/30/05	226.61	226.43	0.18	11,795	2,123
05/01/05 - 06/30/05	224.74	224.56	0.18	8,085	1,455
07/01/05 - 07/02/05	224.74	224.56	0.18	277	50
07/01/05 - 07/31/05	231.48	231.30	0.18	4,012	722
MEDICAID OVERPAYMENT - NURSING FACILITY					\$ 622,082
<u>VENTILATOR UNIT</u>					
10/01/00 - 10/31/00	\$511.28	\$494.95	\$16.33	379	\$ 6,189
11/01/00 - 12/31/00	511.28	494.95	16.33	759	12,394
01/01/01 - 01/31/01	526.25	509.92	16.33	379	6,189
02/01/01 - 04/30/01	526.94	510.61	16.33	1,139	18,600
05/01/01 - 07/31/01	527.69	511.36	16.33	1,139	18,600
08/01/01 - 10/31/01	527.95	511.62	16.33	1,139	18,600
11/01/01 - 12/31/01	528.00	511.67	16.33	759	12,394
01/01/02 - 01/31/02	541.54	522.52	19.02	364	6,923
02/01/02 - 03/31/02	540.60	521.58	19.02	749	14,246
04/01/02 - 04/30/02	542.57	523.55	19.02	506	9,624
05/01/02 - 07/31/02	540.49	521.47	19.02	1,353	25,734
08/01/02 - 10/31/02	540.40	521.38	19.02	1,239	23,566
11/01/02 - 12/31/02	541.36	522.34	19.02	627	11,926
01/01/03 - 01/31/03	545.47	524.98	20.49	311	6,372
02/01/03 - 04/30/03	545.66	525.17	20.49	1,064	21,801
05/01/03 - 07/31/03	544.51	524.02	20.49	1,337	27,395
08/01/03 - 10/31/03	545.60	525.11	20.49	1,337	27,395
11/01/03 - 12/31/03	545.41	524.92	20.49	877	17,970

PALM GARDENS CENTER FOR NURSING AND REHABILITATION - AUDIT #04-C04-1016**RATE PERIODS OCTOBER 1, 2000 THROUGH JULY 31, 2005
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>
01/01/04 - 01/31/04	\$564.59	\$543.02	\$21.57	476	\$ 10,267
02/01/04 - 04/30/04	566.15	544.58	21.57	1,274	27,480
05/01/04 - 07/31/04	563.36	541.79	21.57	1,340	28,904
08/01/04 - 10/31/04	564.49	542.92	21.57	1,477	31,859
11/01/04 - 12/31/04	564.49	542.92	21.57	886	19,111
01/01/05 - 01/31/05	582.11	581.93	0.18	435	78
02/01/05 - 04/30/05	582.29	582.11	0.18	1,083	195
05/01/05 - 06/30/05	582.11	581.93	0.18	743	134
07/01/05 - 07/02/05	582.11	581.93	0.18	20	4
07/03/05 - 07/31/05	609.30	609.12	0.18	293	53
MEDICAID OVERPAYMENT - VENTILATOR UNIT					<u>\$ 404,003</u>
TOTAL MEDICAID OVERPAYMENT					<u>\$ 1,026,085</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.

PALM GARDENS CENTER FOR NURSING AND REHABILITATION - AUDIT #04-C04-1016
RATE PERIODS OCTOBER 1, 2000 THROUGH JULY 31, 2005
SUMMARY OF MEDICAID RATES AUDITED

The Facility's Medicaid utilization ranged from approximately 68 to 76 percent for the period under review 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 audit 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 Non-Eligible Rates *	
	<u>NF</u>	<u>VENT</u>
10/01/00 - 10/31/00	-	\$ 511.28
11/01/00 - 12/31/00	-	511.28
01/01/01 - 01/31/01	-	526.25
02/01/01 - 04/30/01	-	526.94
05/01/01 - 07/31/01	-	527.69
08/01/01 - 10/31/01	-	527.95
11/01/01 - 12/31/01	-	528.00
01/01/02 - 01/31/02	\$ 203.82	541.54
02/01/02 - 03/31/02	206.42	540.60
04/01/02 - 04/30/02	208.39	542.57
05/01/02 - 07/31/02	210.00	540.49
08/01/02 - 10/31/02	208.71	540.40
11/01/02 - 12/31/02	209.90	541.36
01/01/03 - 01/31/03	213.22	545.47
02/01/03 - 04/30/03	213.18	545.66
05/01/03 - 07/31/03	215.41	544.51
08/01/03 - 10/31/03	215.08	545.60
11/01/03 - 12/31/03	215.89	545.41
01/01/04 - 01/31/04	226.84	564.59
02/01/04 - 04/30/04	224.31	566.15
05/01/04 - 07/31/04	221.58	563.36
08/01/04 - 10/31/04	220.93	564.49
11/01/04 - 12/31/04	222.17	564.49
01/01/05 - 01/31/05	224.40	582.11
02/01/05 - 06/30/05	226.61	582.29
07/01/05 - 07/02/05	226.61	582.29
07/03/05 - 07/31/05	226.61	609.50

* 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.

PALM GARDENS CENTER FOR NURSING AND REHABILITATION - AUDIT #04-C04-1016
RATE PERIODS JANUARY 1, 2002 THROUGH JULY 31, 2005
PROPERTY EXPENSE DISALLOWANCES/(ALLOWANCES) - NURSING FACILITY

DESCRIPTION	RATE PERIODS			
	2002	2003	2004	1/1/2005-7/31/2005
	\$ 1,078,351	\$ 1,130,635	\$ 1,459,008	\$ 1,062,178

COST DISALLOWED TRACE-
 CENTER (ALLOWED) BACK %

Property Expense Allowed on HE-12B
 Less Disallowances/(Allowances):

1. AUTOMOBILE EXPENSES

The Facility did not provide documentation to support the relationship to patient care for reported automobile expense. The following expenses were disallowed due to lack of documentation and because the expenses were not substantiated as to patient care related use of the automobiles.

Regulations: 10 NYCRR Section 86-2.17(a), PRM-1 Sections 2102.3 & 2300

DESCRIPTION	COST CENTER	DISALLOWED	TRACE- (ALLOWED)	BACK %	2002	2003	2004	1/1/2005-7/31/2005
Rent	006	1,500	100.00%		1,500			
	006	14,676	100.00%			14,676		
	006	7,613	100.00%				7,613	
	006	9,208	77.82%					7,165
Insurance	006	13,042	100.00%		13,042			
	006	9,247	100.00%			9,247		
	006	11,139	100.00%				11,139	
	006	6,567	77.82%					6,667

2. NON-PATIENT CARE COSTS

Palm Gardens Center for Nursing and Rehabilitation operates an Adult Day Health Care Program (ADHC) and a Ventilator Dependent Unit (Vent Unit) within the existing nursing facility. The capital component of the Nursing Facility for the 2002, 2003 and 2004 rate years contains capital expenditures incurred by the Facility including those applicable to the ADHC and the Vent Unit. Costs pertaining to the ADHC program and Vent Unit are not related to patient care of the nursing facility and should not have been included in the nursing home rate computation. This resulted in a duplicate reimbursement of capital costs pertaining to the ADHC program and the Vent Unit. The following disallowances were necessary to eliminate duplicate reimbursement.

Regulations: 10 NYCRR Section 86-2.17(a), PRM-1 Section 2102.3

DESCRIPTION	COST CENTER	DISALLOWED	TRACE- (ALLOWED)	BACK %	2002	2003	2004	1/1/2005-7/31/2005
Non-Pt. Care	000	215,140	100.00%		215,140			
	000	263,018	100.00%			263,018		
	000	360,138	100.00%				360,138	

Property Expense Disallowances/(Allowances)
TOTAL AUDITED PROPERTY EXPENSE

229,682	265,941	378,890	13,832
\$ 848,669	\$ 843,694	\$ 1,080,118	\$ 1,048,346

AUDITED NURSING FACILITY SPECIFIC PROPERTY EXPENSE PER DIEM CARRIED FORWARD TO VENTILATOR UNIT RATE

Total Audited Property Expense

Patient Days

AUDITED NURSING FACILITY SPECIFIC PROPERTY EXPENSE PER DIEM CARRIED FORWARD TO VENTILATOR UNIT RATE

\$ 848,669	\$ 843,694	\$ 1,080,118
85,469	75,969	75,332
\$ 9.93	\$ 10.96	\$ 14.34

