



STATE OF NEW YORK
OFFICE OF THE MEDICAID INSPECTOR GENERAL
800 North Pearl Street
Albany, New York 12204

ANDREW M. CUOMO
GOVERNOR

JAMES C. COX
MEDICAID INSPECTOR GENERAL

May 29, 2014

[REDACTED]
Village Center for Care CHHA
154 Christopher Street
New York, New York 10014

Re: Medicaid Rate Audit #11-2447
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 Village Center for Care (the "Facility") CHHA Medicaid rates for the rate period January 1, 2006 through December 31, 2009. In accordance with 18 NYCRR Section 517.6, this report represents the OMIG's final determination on issues raised in the draft audit report.

Since you did not respond to our draft audit report dated April 18, 2014, the findings in the final audit report remain identical to the draft audit report. Based on the enclosed audited rates, the Medicaid overpayment currently due is \$262,252. 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 #11-2447
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 the 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

[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] or through email at [REDACTED]. Please refer to audit number 11-2447 in all correspondence.

Sincerely,

[REDACTED]

Bureau of Rate Audit
Division of Medicaid Audit
Office of the Medicaid Inspector General

Enclosures:

- EXHIBIT I - Summary of Per Visit/Hour Impact and Medicaid Overpayment
- EXHIBIT II - Post Stepdown Expense Disallowances/(Allowances)
- EXHIBIT III - NY Public Health Law Sections 3614.8 & 3614.9 Disallowances/(Allowances)
- EXHIBIT IV - Summary of Audit Adjustments, Audited Stepdown Beginning Balances, and Audited Stepdown – Rate Year 2006
- EXHIBIT V - Summary of Audit Adjustments, Audited Stepdown Beginning Balances, and Audited Stepdown – Rate Year 2007
- EXHIBIT VI - Summary of Audit Adjustments, Audited Stepdown Beginning Balances, and Audited Stepdown – Rate Year 2008
- EXHIBIT VII - Summary of Audit Adjustments, Audited Stepdown Beginning Balances, and Audited Stepdown – Rate Year 2009

CERTIFIED MAIL [REDACTED]
RETURN RECEIPT REQUESTED

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

NAME AND ADDRESS OF AUDITEE

Village Center for Care CHHA
154 Christopher Street
New York, New York 10014

NPI #: [REDACTED]
PROVIDER #: [REDACTED]

AUDIT #11-2447

AMOUNT DUE: \$262,252

AUDIT TYPE	<input type="checkbox"/> PROVIDER
	<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 #11-2447
Albany, New York 12237-0048

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

[REDACTED]

CORRECT PROVIDER NUMBER

VILLAGE CENTER FOR CARE - AUDIT #11-2447

RATE YEARS JANUARY 1, 2006 THROUGH DECEMBER 31, 2009

SUMMARY OF PER VISIT/HOUR IMPACT AND MEDICAID OVERPAYMENT

<u>RATE PERIOD</u>	<u>DISCIPLINES</u>	<u>ISSUED RATE</u>	<u>FINAL RATE</u>	<u>RATE DECREASE (INCREASE)</u>	<u>MEDICAID VISITS OR HOURS*</u>	<u>MEDICAID OVERPAYMENT (UNDERPAYMENT)</u>
01/01/06 - 05/31/06	Skilled Nursing	\$98.94	\$99.38	(\$0.44)	3,392	\$ (1,492)
	Physical Therapy	112.55	112.55	-	528	-
	Speech Therapy	92.59	92.59	-	16	-
	Occupational Therapy	113.67	113.67	-	37	-
	Home Health Aide	18.42	18.50	(0.08)	317,555	(25,404)
	AIDS Nursing	145.37	145.37	-	23,379	-
06/01/06 - 12/31/06	Skilled Nursing	\$103.73	\$104.19	(\$0.46)	6,034	\$ (2,776)
	Physical Therapy	118.00	118.00	-	876	-
	Speech Therapy	97.08	97.08	-	-	-
	Occupational Therapy	119.18	119.18	-	31	-
	Home Health Aide	19.31	19.40	(0.09)	543,240	(48,892)
	AIDS Nursing	152.41	152.41	-	37,570	-
01/01/07 - 03/31/07	Skilled Nursing	\$120.33	\$122.15	(\$1.82)	2,908	\$ (5,293)
	Physical Therapy	118.51	118.51	-	419	-
	Speech Therapy	105.26	105.26	-	1	-
	Occupational Therapy	104.72	104.72	-	1	-
	Home Health Aide	18.54	18.46	0.08	247,660	19,813
	AIDS Nursing	157.59	157.59	-	16,291	-
04/01/07 - 06/30/07	Skilled Nursing	\$120.33	\$122.15	(\$1.82)	3,232	\$ (5,882)
	Physical Therapy	118.51	118.51	-	593	-
	Speech Therapy	105.26	105.26	-	-	-
	Occupational Therapy	104.72	104.72	-	10	-
	Home Health Aide	18.54	18.46	0.08	275,436	22,035
	AIDS Nursing	157.59	157.59	-	16,844	-
07/01/07 - 12/31/07	Skilled Nursing	\$120.30	\$122.13	(\$1.83)	6,303	\$ (11,534)
	Physical Therapy	118.49	118.49	-	1,069	-
	Speech Therapy	105.24	105.24	-	-	-
	Occupational Therapy	104.70	104.70	-	5	-
	Home Health Aide	18.54	18.45	0.09	590,288	53,126
	AIDS Nursing	157.56	157.56	-	32,927	-
01/01/08 - 03/31/08	Skilled Nursing	\$126.54	\$126.55	(\$0.01)	3,558	\$ (36)
	Physical Therapy	126.78	125.61	1.17	548	641
	Speech Therapy	104.25	102.94	1.31	-	-
	Occupational Therapy	111.68	110.19	1.49	-	-
	Home Health Aide	19.38	19.24	0.14	304,768	42,668
	AIDS Nursing	160.91	160.91	-	15,937	-
04/01/08 - 12/31/08	Skilled Nursing	\$124.05	\$124.04	\$0.01	12,136	\$ 121
	Physical Therapy	124.28	123.14	1.14	1,702	1,940
	Speech Therapy	102.20	100.92	1.28	-	-
	Occupational Therapy	109.48	108.01	1.47	6	9
	Home Health Aide	18.99	18.86	0.13	1,020,908	132,718
	AIDS Nursing	158.97	158.97	-	47,275	-
01/01/09 - 03/31/09	Skilled Nursing	\$122.84	\$122.55	\$0.29	4,355	\$ 1,263
	Physical Therapy	135.51	135.51	-	498	-
	Speech Therapy	103.90	104.18	(0.28)	-	-
	Occupational Therapy	106.33	106.33	-	13	-
	Home Health Aide	19.05	18.98	0.07	342,798	23,996
	AIDS Nursing	160.84	160.84	-	15,442	-
04/01/09 - 12/31/09	Skilled Nursing	\$117.39	\$117.12	\$0.27	14,006	\$ 3,782
	Physical Therapy	129.51	129.51	-	1,795	-
	Speech Therapy	99.30	99.56	(0.26)	1	-
	Occupational Therapy	101.61	101.61	-	5	-
	Home Health Aide	18.20	18.14	0.06	1,024,152	61,449
	AIDS Nursing	149.86	149.86	-	47,239	-
TOTAL MEDICAID OVERPAYMENT						\$ 262,252

* Medicaid "Hours" are used in the calculation of Home Health Aide rates. For all other disciplines, "Visits" are used.

VILLAGE CENTER FOR CARE
RATE PERIODS JANUARY 1, 2006 THROUGH DECEMBER 31, 2009
POST STEPDOWN EXPENSE DISALLOWANCES/(ALLOWANCES)

DESCRIPTION	COST CENTER	DISALLOWED	RATE PERIODS			
			01/01/06	01/01/07	01/01/08	01/01/09
			12/31/06	12/31/07	12/31/08	12/31/09
Audited Beginning Balance Expenses For Allocation			\$ 19,798,575	\$ 23,987,820	\$ 25,868,492	\$ 30,687,208
Less Post Stepdown Disallowances/(Allowances):						
RETENTION & RECRUITMENT EXPENSE DISALLOWANCE						
<p>New York State Public Health Law (NY PHL) 3614-8 and 3614-9 allows for certain rate "add-ons" for purposes of improving recruitment, training and retention of non-supervisory home care service workers or any worker with direct patient care responsibility for services provided on or after December 1, 2002. The Facility's offsets for recruitment and retention (R&R) were deemed misstated on Schedule C, Column 6 of the 2004, 2005 and 2007 Cost Reports (2006, 2007 and 2009 Rate Years) and were reclassified as necessary. Note that these offsets were adjusted using a percent-to-total basis on the actual R&R expenditures made for each of the disciplines. In addition, the R&R offset was deemed understated on the 2006 Cost Report (2008 Rate Year). In accordance with the "revenue" and "matching" principles under GAAP, any funds recorded as revenue earned should have been spent on qualifying expense within the financial reporting period. The Facility reported these "add-ons" as revenue in its financial statements in the periods received. Consequently, in accordance with GAAP principles, these "add-ons" were deemed to be expensed in the specific years paid and reported. Note further that the Facility's R&R back-up documentation also supports these additional expenditures. Specifically, OMIG has determined that the Facility did not properly offset \$110,235 in additional Recruitment and Retention grant monies earned, received and deemed spent in the 2006 cost year.</p> <p>Regulations: NYS Public Health Law 3614-8 and 3614-9, 10 NYCRR Section 86-1.2j</p>						
Skilled Nursing - General	127	\$ (10,002)	(2,576)	(10,747)	(1,890)	5,211
Physical Therapy	128	(14,963)	-	-	-	(14,963)
Occupational Therapy	129	-	-	-	-	-
Speech Pathology	130	(5)	-	-	-	(5)
Home Health Aide	131	216,571	(45,373)	63,370	125,800	72,774
AIDS Nursing	645	(81,366)	47,949	(52,623)	(13,675)	(63,017)
Total Post Stepdown Disallowance/(Allowance)			\$ -	\$ -	\$ 110,235	\$ -
AUDITED NET EXPENSES			\$ 19,798,575	\$ 23,987,820	\$ 25,758,257	\$ 30,687,208

VILLAGE CENTER FOR CARE

RATE YEAR JANUARY 1, 2006 THROUGH DECEMBER 31, 2006

SUMMARY OF AUDIT ADJUSTMENTS, AUDITED STEPDOWN BEGINNING BALANCES, AND AUDITED STEPDOWN

SUMMARY OF AUDIT ADJUSTMENTS AND AUDITED STEPDOWN BEGINNING BALANCES

Cost Centers	Unaudited	Cost		Audited
	Stepdown Beginning Balances	Adjustments	Adjustments	Stepdown Beginning Balances
Capital - Building & Fixtures	\$ 1,122,296	\$ -	\$ -	\$ 1,122,296
Capital - Major Movable Eq.	123,185	-	-	123,185
Plant Operations	152,077	-	-	152,077
Transportation	-	-	-	-
Administrative & General	4,975,605	-	-	4,975,605
Skilled Nursing	451,084	-	-	451,084
Physical Therapy	281,241	-	-	281,241
Occupational Therapy	5,840	-	-	5,840
Speech Therapy	5,629	-	-	5,629
Home Health Aides	5,758,888	-	-	5,758,888
AIDS Nursing	4,092,874	-	-	4,092,874
Non-Reimbursable	3,259,581	-	-	3,259,581
Totals	\$ 20,228,300	\$ -	\$ -	\$ 20,228,300

AUDITED STEPDOWN CALCULATION

Cost Centers	Audited Stepdown Beginning Balances	POST STEPDOWN ADJUSTMENTS						Ending Stepdown Balances	Medical Soc. Svc. Reclass	Provider's R&R Adjustments	OMIG's R&R Adjustments	Audited Rate Sheet Totals
		Capital B&F	Capital MME	Plant Oper. & Maint.	Transport.	A&G						
Capital - Building & Fixtures	\$ 1,122,296	\$ (1,122,296)										
Capital - Major Movable Eq.	123,185	-	\$ (123,185)									
Plant Operations	152,077	-	-	\$ (152,077)								
Transportation	-	-	-	-	\$ -							
Administrative & General	4,975,605	-	-	-	-	\$ (4,975,605)						
Skilled Nursing	451,084	6,056	665	821	-	149,609	\$ 608,235	\$ -	\$ (16,938)	\$ 2,576	\$ 593,873	
Physical Therapy	281,241	4,076	447	552	-	93,400	379,716	-	-	-	379,716	
Occupational Therapy	5,840	-	-	-	-	1,905	7,745	-	-	-	7,745	
Speech Therapy	5,629	-	-	-	-	1,836	7,465	-	-	-	7,465	
Home Health Aides	5,758,888	703,706	77,240	95,356	-	2,164,475	8,799,665	-	(260,347)	45,373	8,584,691	
AIDS Nursing	4,092,874	53,226	5,842	7,212	-	1,356,764	5,515,918	-	(152,440)	(47,949)	5,315,529	
Non-Reimbursable	3,259,581	355,231	38,991	48,136	-	1,207,615	4,909,554	-	-	-	4,909,554	
Rounding	-	1	-	-	-	1	2	-	-	-	2	
Totals	\$ 20,228,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,228,300	\$ -	\$ (429,725)	\$ -	\$ 19,798,575	

VILLAGE CENTER FOR CARE

RATE YEAR JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

SUMMARY OF AUDIT ADJUSTMENTS, AUDITED STEPDOWN BEGINNING BALANCES, AND AUDITED STEPDOWN

SUMMARY OF AUDIT ADJUSTMENTS AND AUDITED STEPDOWN BEGINNING BALANCES

<u>Cost Centers</u>	<u>Unaudited Stepdown Beginning Balances</u>	<u>Cost Adjustments</u>	<u>Cost Adjustments</u>	<u>Audited Stepdown Beginning Balances</u>
Capital - Building & Fixtures	\$ 850,506	\$ -	\$ -	\$ 850,506
Capital - Major Movable Eq.	119,449	-	-	119,449
Plant Operations	274,714	-	-	274,714
Transportation	-	-	-	-
Administrative & General	6,586,870	-	-	6,586,870
Skilled Nursing	506,353	-	-	506,353
Physical Therapy	288,480	-	-	288,480
Occupational Therapy	11,426	-	-	11,426
Speech Therapy	6,201	-	-	6,201
Home Health Aides	8,392,421	-	-	8,392,421
Medical Social Service	42,474	-	-	42,474
AIDS Nursing	5,147,270	-	-	5,147,270
Non-Reimbursable	2,354,080	-	-	2,354,080
Totals	\$ 24,580,244	\$ -	\$ -	\$ 24,580,244

AUDITED STEPDOWN CALCULATION

<u>Cost Centers</u>	<u>Audited Stepdown Beginning Balances</u>	<u>Capital B&F</u>	<u>Capital MME</u>	<u>Plant Oper. & Maint.</u>	<u>Transport.</u>	<u>A&G</u>	<u>Ending Stepdown Balances</u>	<u>POST STEPDOWN ADJUSTMENTS</u>			<u>Audited Rate Sheet Totals</u>
								<u>Medical Soc. Svc. Reclass</u>	<u>Provider's R&R Adjustments</u>	<u>OMIG's R&R Adjustments</u>	
Capital - Building & Fixtures	\$ 850,506	\$ (850,506)									
Capital - Major Movable Eq.	119,449	-	\$ (119,449)								
Plant Operations	274,714	-	-	\$ (274,714)							
Transportation	-	-	-	-	\$ -						
Administrative & General	6,586,870	-	-	-	-	\$ (6,586,870)					
Skilled Nursing	506,353	4,590	645	1,482	-	187,821	\$ 700,891	\$ 36,309	\$ (20,127)	\$ 10,747	\$ 727,820
Physical Therapy	288,480	3,089	434	998	-	107,259	400,260	20,228	-	-	420,488
Occupational Therapy	11,426	-	-	-	-	4,183	15,609	964	-	-	16,573
Speech Therapy	6,201	-	-	-	-	2,270	8,471	521	-	-	8,992
Home Health Aides	8,392,421	533,376	74,910	172,281	-	3,357,973	12,530,961	-	(368,794)	(63,370)	12,098,797
Medical Social Service	42,474	-	-	-	-	15,549	58,023	(58,023)	-	-	-
AIDS Nursing	5,147,270	40,336	5,665	13,029	-	1,905,881	7,112,181	-	(203,503)	52,623	6,961,301
Non-Reimbursable	2,354,080	269,115	37,796	86,924	-	1,005,935	3,753,850	-	-	-	3,753,850
Rounding	-	-	(1)	-	-	(1)	(2)	1	-	-	(1)
Totals	\$ 24,580,244	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,580,244	\$ -	\$ (592,424)	\$ -	\$ 23,987,820

VILLAGE CENTER FOR CARE
RATE YEAR JANUARY 1, 2008 THROUGH DECEMBER 31, 2008
SUMMARY OF AUDIT ADJUSTMENTS, AUDITED STEPDOWN BEGINNING BALANCES, AND AUDITED STEPDOWN

SUMMARY OF AUDIT ADJUSTMENTS AND AUDITED STEPDOWN BEGINNING BALANCES

<u>Cost Centers</u>	<u>Unaudited Stepdown Beginning Balances</u>	<u>Cost Adjustments</u>	<u>Cost Adjustments</u>	<u>Audited Stepdown Beginning Balances</u>
Capital - Building & Fixtures	\$ 722,239	\$ -	\$ -	\$ 722,239
Capital - Major Movable Eq.	105,145	-	-	105,145
Plant Operations	223,047	-	-	223,047
Transportation	-	-	-	-
Administrative & General	6,513,035	-	-	6,513,035
Skilled Nursing	1,094,381	-	-	1,094,381
Physical Therapy	215,768	-	-	215,768
Occupational Therapy	11,135	-	-	11,135
Speech Therapy	1,092	-	-	1,092
Home Health Aides	11,601,855	-	-	11,601,855
Medical Social Service	84,363	-	-	84,363
AIDS Nursing	5,090,024	-	-	5,090,024
Non-Reimbursable	964,386	-	-	964,386
Totals	\$ 26,626,470	\$ -	\$ -	\$ 26,626,470

AUDITED STEPDOWN CALCULATION

<u>Cost Centers</u>	<u>Audited Stepdown Beginning Balances</u>	<u>Capital B&F</u>	<u>Capital MME</u>	<u>Plant Oper. & Maint.</u>	<u>Transport.</u>	<u>A&G</u>	<u>Ending Stepdown Balances</u>	<u>POST STEPDOWN ADJUSTMENTS</u>			<u>Audited Rate Sheet Totals</u>
								<u>Medical Soc. Svc. Reclass</u>	<u>Provider's R&R Adjustments</u>	<u>OMIG's R&R Adjustments</u>	
Capital - Building & Fixtures	\$ 722,239	\$ (722,239)									
Capital - Major Movable Eq.	105,145	-	\$ (105,145)								
Plant Operations	223,047	-	-	\$ (223,047)							
Transportation	-	-	-	-	\$ -						
Administrative & General	6,513,035	-	-	-	-	\$ (6,513,035)					
Skilled Nursing	1,094,381	3,898	567	1,204	-	356,213	\$ 1,456,263	\$ 91,509	\$ (32,880)	\$ 1,890	\$ 1,516,782
Physical Therapy	215,768	2,623	382	810	-	71,104	290,687	18,950	-	-	309,637
Occupational Therapy	11,135	-	-	-	-	3,606	14,741	1,105	-	-	15,846
Speech Therapy	1,092	-	-	-	-	354	1,446	117	-	-	1,563
Home Health Aides	11,601,855	452,936	65,939	139,879	-	3,970,171	16,230,780	-	(487,189)	(125,800)	15,617,791
Medical Social Service	84,363	-	-	-	-	27,318	111,681	(111,681)	-	-	-
AIDS Nursing	5,090,024	34,253	4,987	10,578	-	1,664,359	6,804,201		(237,909)	13,675	6,579,967
Non-Reimbursable	964,386	228,529	33,270	70,576	-	419,911	1,716,672		-	-	1,716,672
Rounding	-	-	-	-	-	(1)	(1)		-	-	(1)
Totals	\$ 26,626,470	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,626,470	\$ -	\$ (757,978)	\$ (110,235)	\$ 25,758,257

VILLAGE CENTER FOR CARE

RATE YEAR JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

SUMMARY OF AUDIT ADJUSTMENTS, AUDITED STEPDOWN BEGINNING BALANCES, AND AUDITED STEPDOWN

SUMMARY OF AUDIT ADJUSTMENTS AND AUDITED STEPDOWN BEGINNING BALANCES

<u>Cost Centers</u>	<u>Unaudited Stepdown Beginning Balances</u>	<u>Cost Adjustments</u>	<u>Cost Adjustments</u>	<u>Audited Stepdown Beginning Balances</u>
Capital - Building & Fixtures	\$ 843,827	\$ -	\$ -	\$ 843,827
Capital - Major Movable Eq.	98,959	-	-	98,959
Plant Operations	219,504	-	-	219,504
Transportation	-	-	-	-
Administrative & General	7,443,696	-	-	7,443,696
Skilled Nursing	1,664,906	-	-	1,664,906
Physical Therapy	377,149	-	-	377,149
Occupational Therapy	4,350	-	-	4,350
Speech Therapy	1,294	-	-	1,294
Home Health Aides	15,639,711	-	-	15,639,711
Medical Social Service	89,088	-	-	89,088
AIDS Nursing	5,593,396	-	-	5,593,396
Non-Reimbursable	625,210	-	-	625,210
Totals	\$ 32,601,090	\$ -	\$ -	\$ 32,601,090

AUDITED STEPDOWN CALCULATION

<u>Cost Centers</u>	<u>Audited Stepdown Beginning Balances</u>	<u>Capital B&F</u>	<u>Capital MME</u>	<u>Plant Oper. & Maint.</u>	<u>Transport.</u>	<u>A&G</u>	<u>Ending Stepdown Balances</u>	<u>POST STEPDOWN ADJUSTMENTS</u>			<u>Audited Rate Sheet Totals</u>
								<u>Medical Soc. Svc. Reclass</u>	<u>Provider's R&R Adjustments</u>	<u>OMIG's R&R Adjustments</u>	
Capital - Building & Fixtures	\$ 843,827	\$ (843,827)									
Capital - Major Movable Eq.	98,959		\$ (98,959)								
Plant Operations	219,504			\$ (219,504)							
Transportation	-				\$ -						
Administrative & General	7,443,696	843,827	98,959	219,504		\$ (8,605,986)					
Skilled Nursing	1,664,906					597,128	\$ 2,262,034	\$ 100,663	\$ (77,876)	\$ (5,211)	\$ 2,279,610
Physical Therapy	377,149					135,267	512,416	19,964	(31,966)	14,963	515,377
Occupational Therapy	4,350					1,560	5,910	317	-	-	6,227
Speech Therapy	1,294					464	1,758	96	(10)	5	1,849
Home Health Aides	15,639,711					5,609,275	21,248,986	-	(1,149,474)	(72,774)	20,026,738
Medical Social Service	89,088					31,952	121,040	(121,040)	-	-	-
AIDS Nursing	5,593,396					2,006,105	7,599,501	-	(654,556)	63,017	7,007,962
Non-Reimbursable	625,210					224,235	849,445	-	-	-	849,445
Rounding	-					-	-	-	-	-	-
Totals	\$ 32,601,090	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,601,090	\$ -	\$ (1,913,882)	\$ -	\$ 30,687,208