



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

DAVID A. PATERSON
GOVERNOR

JAMES G. SHEEHAN
MEDICAID INSPECTOR GENERAL

November 19, 2010

[REDACTED]
Queens Boulevard Extended Care Facility
61-11 Queens Boulevard
Woodside, New York 11377

Re: Medicaid Rate Audit #06-7507
NPI Number: [REDACTED]
Provider Number: [REDACTED]

Dear [REDACTED]

Enclosed is the final report of the Office of the Medicaid Inspector General's (the "OMIG") audit of Queens Boulevard Extended Care Facility (the "Facility") Medicaid rates for the rate period January 1, 2002 through December 31, 2005. In accordance with 18 NYCRR Section 517.6, this report represents the OMIG's final determination on issues raised in the draft report.

In response to the draft report dated June 16, 2010, you identified specific audit findings with which you disagreed. Your comments have been considered and the report has been either revised accordingly and/or amended to address your comments. Consideration of your comments resulted in a reduction of \$119,541 to the Medicaid overpayment. Based on the enclosed audited rates calculated by the Bureau of Long Term Care Reimbursement, the Medicaid overpayment currently due is \$239,175. This overpayment is subject to Department of Health (the "DOH") and Division of Budget (the "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 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 1237
File #06-7507
Albany, New York 12237-0048

OPTION #2: Enter into a repayment agreement with the OMIG. If your repayment terms exceed 90 days from the date of the final 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 report, the OMIG will impose a 15% withhold after 20 days until the agreement is established. The OMIG may require financial information from you to establish the terms of the repayment agreement. If additional information is requested, the OMIG must receive the information within 30 days of the request or a 50% withhold will be imposed. 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. The OMIG will notify you no later than 5 days after initiating such action. If you wish to enter into a repayment agreement, you must forward your written request within 20 days to the following:

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

If within 20 days, you fail to make full payment or contact the OMIG to make repayment arrangements, the OMIG will establish a withhold equal to 50% of your Medicaid billings to secure payment and liquidate the overpayment amount, interest and/or penalty, not barring any other remedy allowed by law. The OMIG will provide notice to you no later than 5 days after the withholding of any funds.

In addition, if you receive an adjustment in your favor while you owe funds to the State, such adjustment will be applied against the amount owed.

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 [REDACTED]
of 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. If you have any questions regarding the above, please contact [REDACTED] at [REDACTED]

Sincerely,

[REDACTED]
Coordinator Medical Facilities Audit
Division of Medicaid Audit
Audit Management and Development
Office of the Medicaid Inspector General

Attachments:

- EXHIBIT I - Summary of Per Diem Impact and Medicaid Overpayment
- EXHIBIT II - Summary of Medicaid Rates Audited
- EXHIBIT III - Property Expense Disallowances/(Allowances)
- EXHIBIT IV - Return on and Return of Property Equity Disallowances (Allowances)
- EXHIBIT V - Correction of Traceback Percentages

CERTIFIED MAIL # [REDACTED]
RETURN RECEIPT REQUESTED

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

AUDITTE NAME AND ADDRESS:

Queens Boulevard Extended
Care Facility
61-11 Queens Boulevard
Woodside, New York 11377

NPI # [REDACTED]
PROVIDER [REDACTED]

AUDIT #06-7507

AMOUNT DUE: \$239,175

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 1237
File #06-7507
Albany, New York 12237-0048

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

[REDACTED]

CORRECT PROVIDER NUMBER

QUEENS BOULEVARD EXTENDED CARE FACILITY, INC.

RATE PERIODS JANUARY 1, 2002 THROUGH DECEMBER 31, 2005

SUMMARY OF PER DIEM IMPACT AND ESTIMATED MEDICAID OVERPAYMENT

RATE PERIOD	ISSUED RATES*		FINAL RATES		RATE DECREASE (INCREASE)	MEDICAID DAYS	MEDICAID OVERPAYMENT
	Medicare Part B		Medicare Part B				
	Non-Elig.	Eligible	Non-Elig.	Eligible			
01/01/02 - 02/28/02	\$229.89	\$228.03	\$229.01	\$227.15	\$0.88	11,190	\$ 9,847
03/01/02 - 03/31/02	231.12	229.26	230.24	228.38	0.88	5,578	4,909
04/01/02 - 05/31/02	234.06	232.20	233.18	231.32	0.88	10,739	9,450
06/01/02 - 08/31/02	235.62	233.76	234.74	232.88	0.88	16,296	14,340
09/01/02 - 11/30/02	233.06	231.20	232.18	230.32	0.88	16,515	14,533
12/01/02 - 12/31/02	235.27	233.41	234.39	232.53	0.88	5,635	4,959
01/01/03 - 02/28/03	233.45	231.55	232.98	231.08	0.47	11,190	5,259
03/01/03 - 05/31/03	231.44	229.54	230.97	229.07	0.47	16,317	7,669
06/01/03 - 08/31/03	232.07	230.17	231.60	229.70	0.47	16,296	7,659
09/01/03 - 11/30/03	232.45	230.55	231.98	230.08	0.47	16,488	7,749
12/01/03 - 12/31/03	235.57	233.67	235.10	233.20	0.47	5,621	2,642
01/01/04 - 02/29/04	242.51	240.57	242.31	240.37	0.20	10,887	2,177
03/01/04 - 03/31/04	242.51	240.57	242.31	240.37	0.20	5,558	1,112
04/01/04 - 05/31/04	242.51	240.57	242.31	240.37	0.20	10,930	2,186
06/01/04 - 08/31/04	242.53	240.59	242.33	240.39	0.20	17,176	3,435
09/01/04 - 11/30/04	240.69	238.75	240.49	238.55	0.20	16,203	3,241
12/01/04 - 12/31/04	241.62	239.68	241.42	239.48	0.20	5,517	1,103
01/01/05 - 02/28/05	248.94	246.96	246.87	244.89	2.07	10,381	21,489
03/01/05 - 05/31/05	245.50	243.52	243.43	241.45	2.07	16,349	33,842
06/01/05 - 06/30/05	245.48	243.50	243.41	241.43	2.07	5,457	11,296
07/01/05 - 08/31/05	245.48	243.50	243.41	241.43	2.07	11,590	23,991
09/01/05 - 11/30/05	244.93	242.95	242.86	240.88	2.07	16,828	34,834
12/01/05 - 12/31/05	246.63	244.65	244.56	242.58	2.07	5,533	11,453
TOTAL MEDICAID OVERPAYMENT							\$ 239,175

* Any differences between these rates and the rates listed in Exhibit II of this report represent rate changes made subsequent to our audit. These changes remain open to future audit by the OMIG.

QUEENS BOULEVARD EXTENDED CARE FACILITY, INC.
RATE PERIODS JANUARY 1, 2002 THROUGH DECEMBER 31, 2005
SUMMARY OF MEDICAID RATES AUDITED

The Facility's Medicaid utilization was approximately 71 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>	<u>ISSUED RATES</u>	
	<u>Non-Elig.</u>	<u>Eligible</u>
01/01/02 - 02/28/02	\$ 231.98	\$ 230.12
03/01/02 - 03/31/02	233.22	231.36
04/01/02 - 05/31/02	236.16	234.30
06/01/02 - 08/31/02	237.73	235.87
09/01/02 - 11/30/02	235.14	233.28
12/01/02 - 12/31/02	237.36	235.50
01/01/03 - 02/28/03	235.59	233.69
03/01/03 - 05/31/03	233.55	231.65
06/01/03 - 08/31/03	234.21	232.31
09/01/03 - 11/30/03	234.57	232.67
12/01/03 - 12/31/03	237.72	235.82
01/01/04 - 02/29/04	244.70	242.76
03/01/04 - 05/31/04	244.70	242.76
06/01/04 - 08/31/04	244.72	242.78
09/01/04 - 11/30/04	242.86	240.92
12/01/04 - 12/31/04	243.79	241.85
01/01/05 - 02/28/05	251.21	249.23
03/01/05 - 05/31/05	247.76	245.78
06/01/05 - 06/30/05	247.74	245.76
07/01/05 - 08/31/05	247.74	245.76
09/01/05 - 11/30/05	247.18	245.20
12/01/05 - 12/31/05	259.34	246.88

QUEENS BOULEVARD EXTENDED CARE FACILITY, INC.
RATE PERIODS JANUARY 1, 2002 THROUGH DECEMBER 31, 2005
PROPERTY EXPENSE DISALLOWANCES/(ALLOWANCES)

	COST DISALLOWED	TRACE-	RATE PERIODS						
			DESCRIPTION CENTER	(ALLOWED)	BACK %	2002	2003	2004	2005
Property Expense Allowed per HE-12B						\$ 3,524,907	\$ 3,252,920	\$ 3,251,296	\$ 3,314,044
Less Disallowances/(Allowances):									
1. MORTGAGE INTEREST EXPENSE DISALLOWANCES									
According to the Bureau of Long Term Care Reimbursement (BLTCR) capital cost methodology, mortgage interest expense is reimbursed on a rate year basis. Audited rate year interest expense varied from the mortgage interest allowed in the rate computation process resulting in disallowances.	Mort. Int.	003	\$4,710	96.63%	4,551				
	Mort. Int.	003	1,667	96.53%		1,609			
	Mort. Int.	003	3,691	97.62%			3,603		
Regulation: 10 NYCRR Sections 86-2.20(a)	Mort. Int.	003	192,952	97.33%					187,800
2. PROPERTY INSURANCE EXPENSE DISALLOWANCE									
Facilities receiving payment on the basis of reimbursable costs are required to provide adequate cost data based on financial and statistical records that can be verified on audit. The Facility did not provide adequate documentation to substantiate reported property insurance expense resulting in a disallowance.	Prop. Ins.	005	1,118	93.45%	1,045				
Regulations: PRM-1 Sections 2102.2, 2300 & 2304, 10 NYCRR Section 86 2.17(d)									
3. RETURN ON EQUITY EXPENSE (ALLOWANCES)									
A proprietary facility is entitled to return on equity for capital invested for the necessary and proper operation for patient care activities. Audited real property historical costs were understated in the return on equity calculation. Consequently, allowances were necessary. Refer to Exhibit IV for details.	Ret. on Eq.	001	(987)	96.53%		(953)			
	Ret. on Eq.	001	(1,041)	97.62%			(1,016)		
Regulation: 10 NYCRR Section 86-2.21	Ret. on Eq.	001	(1,001)	97.33%					(974)
4. MOVABLE EQUIPMENT DEPRECIATION EXPENSE DISALLOWANCES									
The BLTCR 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.	ME Depr.	002	2,353	97.62%			2,297		
Regulation: 10 NYCRR Section 86-2.17(d)	ME Depr.	002	3,854	97.33%					3,751

QUEENS BOULEVARD EXTENDED CARE FACILITY, INC.
RATE PERIODS JANUARY 1, 2002 THROUGH DECEMBER 31, 2005
PROPERTY EXPENSE DISALLOWANCES/(ALLOWANCES)

	COST DESCRIPTION	DISALLOWED CENTER	TRACE- (ALLOWED)	BACK %	RATE PERIODS			
					2002	2003	2004	2005
5. EQUIPMENT RENTAL EXPENSE DISALLOWANCES								
a) Facilities receiving payment on the basis of reimbursable costs are required to provide adequate cost data based on financial and statistical records that can be verified on audit. Since the Facility could not fully document reported equipment rentals, disallowances were necessary. Regulation: PRM-1 Sections 2300 & 2304	Rent A	013	777	96.63%	751			
	Rent B	051	3,705	95.14%				3,525
	Rent C	051	217	96.63%	210			
	Rent D	051	7,463	96.63%	7,211			
	Rent E	043	8,538	96.63%	8,250			
	Rent F	058	548	96.63%	530			
	Rent G	039	1,161	96.63%	1,122			
	Rent H	005	3,200	95.14%				3,044
	Rent I	004	119	96.63%	115			
	Rent I	004	11,410	95.14%				10,855
	Rent J	004	6,697	96.63%	6,471			
	Rent J	004	373	95.14%				355
b) Costs not related to patient care are costs that are not appropriate or necessary and proper in developing and maintaining the operation of patient care facilities and activities. Only costs properly chargeable to necessary patient care are allowable. Motor vehicles not related to patient care of the nursing facility should not be included in the rate computation. Consequently, disallowances were necessary Regulations: PRM-1 Section 2102.3, 10 NYCRR Section 86-2.17(a)	Rent E	043	13,278	95.14%				12,633
	Rent G	039	7,244	95.14%				6,892
	Rent H	005	5,440	96.63%	5,257			
	Rent I	004	5,427	97.62%			5,298	
	Rent H	005	5,296	97.62%			5,170	
	Rent I	005	9,883	96.53%		9,540		
	Rent J	005	6,823	97.62%			6,661	
6. MOVABLE EQUIPMENT INTEREST EXPENSE DISALLOWANCE								
The Facility is reimbursed mortgage interest and mortgage insurance premium together multiplied by the movable equipment percent (4.6%) to determine allowable expense. The audit applied this methodology using actual rate year expenses. Consequently, disallowances were necessary. Regulation: 10 NYCRR Part 86-2.20(a)	ME Interest	005	232	96.63%	224			
	ME Interest	005	82	96.53%		79		
	ME Interest	005	182	97.62%			178	
	ME Interest	005	9,507	95.14%				9,045
7. MORTGAGE AMORTIZATION DISALLOWANCE/(ALLOWANCE)								
The Facility receives real property percent (93.36%) of actual rate year mortgage amortization expense. The audit applied this methodology to actual expense determined on audit. Consequently, adjustments were necessary. Regulation: 10 NYCRR Part 86-2.20(a)	Mort. Amort.	001	2,784	96.63%	2,690			
	Mort. Amort.	001	(651)	96.53%		(628)		
	Mort. Amort.	001	(54,444)	97.33%				(52,990)

QUEENS BOULEVARD EXTENDED CARE FACILITY, INC.
RATE PERIODS JANUARY 1, 2002 THROUGH DECEMBER 31, 2005
PROPERTY EXPENSE DISALLOWANCES/(ALLOWANCES)

	COST CENTER	DISALLOWED (ALLOWED)	TRACE-BACK %	RATE PERIODS				
				2002	2003	2004	2005	
8. WORKING CAPITAL INTEREST EXPENSE DISALLOWANCE/(ALLOWANCE)								
a) Audited working capital interest expense varied from the amount allowed in the rate. Consequently, an allowance was necessary. Regulation: 10 NYCRR Section 86-2.17(a), PRM-1 Section 2300	WC Interest	005	(4,850)	95.37%		(4,625)		
b) Working capital interest expense allowed in the rate computation exceeded the threshold limitation. Consequently, a disallowance was necessary. Regulation: 10 NYCRR Section 86-2.20(d)(2)(i)	WC Interest	005	30,804	95.14%			29,307	
9. INVESTMENT INCOME OFFSET								
Based on the response to the draft report, this adjustment was eliminated.								
10. AUTOMOBILE INSURANCE DISALLOWANCE								
Costs not related to patient care are costs that are not appropriate or necessary and proper in developing and maintaining the operation of patient care facilities and activities. Only costs properly chargeable to necessary patient care are allowable. Auto insurance pertaining to vehicles unrelated to patient care of the nursing facility is not allowable. Consequently, disallowances were necessary Regulations: PRM-1 Section 2102.3, 10 NYCRR Section 86-2.17(a)	Auto. Ins.	005	4,354	93.45%	4,069			
11. CORRECTION OF TRACEBACK PERCENTAGES								
The traceback percentages utilized in the promulgated rates were based on previously submitted cost reports that were not the basis for the current rates. Consequently, it is necessary to utilize the tracebacks that correspond to the cost reports used in the rate computation. This resulted in disallowances. Refer to Exhibit V for details. Regulation: 10 NYCRR Section 86.2.17(a), PRM-1 Section 2102.3	Direct Assign.		47,393	100.00%	47,393			
	Direct Assign.		37,947	100.00%		37,947		
	Direct Assign.		2,024	100.00%			2,024	
	Direct Assign.		483	100.00%			483	
Total Disallowances/(Allowances)					\$ 89,889	\$ 47,594	\$ 19,590	\$ 213,726
AUDITED PROPERTY EXPENSE					\$ 3,435,018	\$ 3,205,326	\$ 3,231,706	\$ 3,100,318

QUEENS BOULEVARD EXTENDED CARE FACILITY, INC.

RATE PERIODS JANUARY 1, 2002 THROUGH DECEMBER 31, 2005

RETURN ON REAL PROPERTY EQUITY DISALLOWANCES/(ALLOWANCES)

	RATE PERIODS			
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
<u>Return on Equity Calculation</u>				
Audited Net Equity	\$ 3,579,535	\$ 3,599,760	\$ 3,599,760	\$ 3,599,760
Less: ½ Current Return of Equity	-	-	-	-
Audited Net Investment	\$ 3,579,535	\$ 3,599,760	\$ 3,599,760	\$ 3,599,760
Rate of Return	5.44%	4.88%	5.15%	4.95%
Audited Return on Equity	\$ 194,727	\$ 175,668	\$ 185,388	\$ 178,188
Promulgated Return on Equity	\$ 194,727	\$ 174,681	\$ 184,346	\$ 177,187
Disallowance/(Allowance)	\$ -	\$ (987)	\$ (1,041)	\$ (1,001)

QUEENS BOULEVARD EXTENDED CARE FACILITY, INC.
RATE PERIODS JANUARY 1, 2002 THROUGH DECEMBER 31, 2005
CORRECTION OF TRACEBACK PERCENTAGES

The traceback percentages utilized in the rate computation process were based on a previously submitted cost report which was not the basis of the current promulgated rate. Consequently, it is necessary to utilize the traceback percentages that correspond to the cost report used in the rate computation. This resulted in a disallowance.

Regulation: 10 NYCRR Section 86-17(a), PRM-1 Section 2102.3

COST DESCRIPTION	COST CTR.	REPORTED CAPITAL	TRACEBACK %			RATE PERIOD DISALLOWANCE/(ALLOWANCE)			
			ORIGINAL	AUDITED	DIFFERENCE	2002	2003	2004	2005
Interest	003	\$2,436,479	97.61%	96.63%	0.98%	23,877			
Interest	003	2,402,497	97.61%	96.53%	1.08%		25,947		
Interest	003	2,370,679	97.61%	97.62%	-0.01%			(237)	
Property Insurance	005	15,363	98.62%	93.45%	5.17%	794			
Property Insurance	005	15,754	98.62%	91.87%	6.75%		1,063		
Property Insurance	005	19,115	98.62%	95.37%	3.25%			621	
Return on Equity	001	194,727	97.61%	96.63%	0.98%	1,908			
Return on Equity	001	174,681	97.61%	96.53%	1.08%		1,887		
Return on Equity	001	184,346	97.61%	97.62%	-0.01%			(18)	
Depreciation	002	207,415	97.61%	96.68%	0.93%	1,929			
Depreciation	002	208,146	97.61%	96.57%	1.04%		2,165		
Depreciation	002	217,727	97.61%	97.62%	-0.01%			(22)	
Interest	005	120,049	98.62%	96.63%	1.99%	2,389			
Interest	005	118,375	98.62%	96.53%	2.09%		2,474		
Interest	005	116,807	98.62%	97.62%	1.00%			1,168	
Rent A	013	10,104	100.00%	96.63%	3.37%	341			
Rent A	013	5,791	100.00%	96.53%	3.47%		201		
Rent A	013	907	100.00%	97.62%	2.38%			22	
Rent A	013	4,540	100.00%	95.14%	4.86%				221
Rent B	051	7,209	100.00%	96.63%	3.37%	243			
Rent B	051	6,609	100.00%	96.53%	3.47%		229		
Rent B	051	172	0.00%	97.62%	-97.62%			(168)	
Rent B	051	3,705	100.00%	95.14%	4.86%				180
Rent C	051	2,743	100.00%	96.63%	3.37%	92			
Rent C	051	2,601	100.00%	96.53%	3.47%		90		
Rent C	051	1,871	100.00%	97.62%	2.38%			45	
Rent C	051	1,346	100.00%	95.14%	4.86%				65
Rent D	051	35,293	100.00%	96.63%	3.37%	1,189			
Rent D	051	10,366	100.00%	96.53%	3.47%		360		
Rent D	051	644	98.62%	97.62%	1.00%			6	
Rent D	051	360	100.00%	95.14%	4.86%				17
Rent E	043	8,703	100.00%	96.63%	3.37%	293			
Rent E	043	1,590	100.00%	96.53%	3.47%		55		
Rent E	043	33,999	98.62%	97.62%	1.00%			340	
Rent F	058	548	0.00%	96.63%	-96.63%	(530)			
Rent F	058	534	0.00%	96.53%	-96.53%		(515)		
Rent F	058	3,983	98.62%	97.62%	1.00%			40	
Rent G	039	9,046	100.00%	96.63%	3.37%	305			
Rent G	039	7,228	100.00%	96.53%	3.47%		251		
Rent G	039	8,709	98.62%	97.62%	1.00%			87	
Rent H	005	5,440	98.62%	96.63%	1.99%	108			
Rent H	005	2,332	100.00%	96.53%	3.47%		81		
Rent H	005	5,296	98.62%	97.62%	1.00%			53	
Rent I	004	119	98.62%	96.63%	1.99%	2			
Rent I	004	37,777	98.62%	96.53%	2.09%		790		
Rent I	004	5,427	98.62%	97.62%	1.00%			54	
Rent J	004	34,365	98.62%	96.63%	1.99%	684			
Rent J	004	11,451	98.62%	96.53%	2.09%		239		
Rent J	004	6,823	98.62%	97.62%	1.00%			68	
Auto Insurance	005	4,354	98.62%	93.45%	5.17%	225			
Mort. Amortization	001	311,028	97.61%	96.63%	0.98%	3,048			
Mort. Amortization	001	340,204	97.61%	96.53%	1.08%		3,674		
Mort. Amortization	001	372,118	97.61%	97.62%	-0.01%			(37)	
Orgn/Strt-Op	005	179,911	98.62%	93.45%	5.17%	9,301			
WC Interest	005	66,150	98.62%	93.45%	5.17%	3,420			
WC Interest	005	72,450	98.62%	91.87%	6.75%		4,890		
WC Interest	005	37,675	98.62%	95.37%	3.25%			1,224	
Investment Income	005	(19,692)	97.61%	97.62%	-0.01%			2	
WCI	005	(43,033)	98.62%	93.45%	5.17%	(2,225)			
WCI	005	(87,915)	98.62%	91.87%	6.75%		(5,934)		
WCI	005	(37,675)	98.62%	95.37%	3.25%			(1,224)	
Total Disallowance/(Allowance)						\$47,393	\$37,947	\$2,024	\$483