

**APPEAL RECOMPUTATION
OF THE
AUDIT REPORT**

**GOLDEN LIVINGCENTER - FRESNO
FRESNO, CALIFORNIA
NPI NUMBER: 1477509180**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

**Audits Section – Fresno
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Michael Harrold
Audit Supervisor: Linda King
Auditor: Kathryn Rodrigues**



TOBY DOUGLAS
DIRECTOR

State of California—Health and Human Services Agency
Department of Health Care Services



EDMUND G. BROWN JR.
GOVERNOR

November 25, 2013

Greg LeRoy
Director, Medicaid Reimbursement
Golden Living
1000 Fianna Way
Fort Smith, AR 72919-4388

In the Matter of:

GOLDEN LIVINGCENTER - FRESNO
NATIONAL PROVIDER IDENTIFIER (NPI) 1477509180
FISCAL PERIOD ENDED DECEMBER 31, 2011
CASE NUMBER NF14-1211-169G-RD

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated on October 23, 2013, the following revisions are made to the Medi-Cal audit report dated June 13, 2013.

SUMMARY OF REVISIONS

OVERPAYMENTS

Audited Amount Due State	\$	(18,854)
Revision		<u>6,553</u>
Revised Amount Due State	\$	<u>(12,301)</u>

Enclosed are the revised schedules detailing the results of the recomputation.

A copy of the final settlement amount is being sent to the fiscal intermediary. This final settlement amount will be incorporated in a Statement of Account Status, which may reflect other financial transactions such as tentative settlement payments, final settlement payments, and/or lump sum rate adjustments. The Statement of Account Status with the amount due the State or owed to the provider (including interest as prescribed by law) will be forwarded to the provider by the fiscal intermediary.

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Instructions regarding payment, if necessary, will be included with the Statement of Account Status.

Original Signed by

Michael A. Harrold, Chief
Audits Section—Fresno
Financial Audits Branch

SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
GOLDEN LIVINGCENTER - FRESNO

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1477509180

OSHPD Facility No.:
206100685

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ 6,039,528	\$ 6,039,528	\$ 86.73
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ 1,310,932	\$ 1,310,932	\$ 18.83
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ 1,348,881	\$ 1,348,881	\$ 19.37
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ 1,253,094	\$ 1,253,094	\$ 17.99
5	Property Taxes (Sch. 5, Ln. 105)	\$ 63,509	\$ 63,509	\$ 0.91
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ 40,691	\$ 40,691	\$ 0.58
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ 145,720	\$ 145,720	\$ 2.09
8	Caregiver Training (Sch. 6, Ln. 105)	\$ 23,209	\$ 23,209	\$ 0.33
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ 709,166	\$ 709,166	\$ 10.18
10	Cost of Administration (Sch. 6, Ln. 105)	\$ 1,717,214	\$ 1,717,214	\$ 24.66
11	Cost of Routine Service/Audited Total Costs	\$ 12,651,943.63	\$ 12,651,944	\$ 181.69
12	Total Patient Days (Rev)	69,636	69,636	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 181.69	\$ 181.69	
14	Overpayments (Rev 1)	\$ (18,854)	\$ (12,301)	
15	Medi-Cal Days (Rev)	51,343	51,343	
16	Medi-Cal Managed Care Days (Rev)	29	29	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Rev)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Rev)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Rev)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Rev)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Rev)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Rev)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

Provider Name							Fiscal Period			Provider NPI		Revision	
GOLDEN LIVINGCENTER - FRESNO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1477509180		1	
Report References							Explanation of Audit Revision			As Audited		Increase (Decrease)	As Revised
Cost Report			Audit Report										
Rev. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No							
1	N/A			1	14	N/A	Medi-Cal Overpayments Appeal Findings - Issue 1, Adjustment 3			\$18,854	(\$6,553)	\$12,301	