APPEAL RECOMPUTATION
OF THE
AUDIT REPORT

GOLDEN LIVINGCENTER - CHATEAU
STOCKTON, CALIFORNIA
NPI NUMBER: 1679529176

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: Inosencia Aparicio

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

TOBY DOUGLAS
DIRECTOR

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 - CHATEAU
NATIONAL PROVIDER IDENTIFIER (NPI) 1679529176
FISCAL PERIOD ENDED DECEMBER 31, 2011
CASE NUMBER NF14-1211-166G-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 18, 2013.

SUMMARY OF REVISIONS

OVERPAYMENTS		
Audited Amount Due State	$	(7,317)
Revision		(1,627)
Revised Amount Due State	$	(8,944)

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.

Financial Audits Branch/Audits Section—Fresno
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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

STATE OF CALIFORNIA | SCHEDULE 1

SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
GOLDEN LIVINGCENTER - CHATEAU

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

Provider NPI:
1679529176

OSHPD Facility No.:
206390826

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)	$ 2,880,076	$ 2,880,076	$ 87.92
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 629,695	$ 629,695	$ 19.22
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ 619,503	$ 619,503	$ 18.91
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 289,305	$ 289,305	$ 8.83
5	Property Taxes (Sch. 5, Ln. 105)	$ 15,087	$ 15,087	$ 0.46
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ 17,771	$ 17,771	$ 0.54
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ 63,871	$ 63,871	$ 1.95
8	Caregiver Training (Sch. 6, Ln. 105)	$ 11,214	$ 11,214	$ 0.34
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 342,672	$ 342,672	$ 10.46
10	Cost of Administration (Sch. 6, Ln. 105)	$ 809,267	$ 809,267	$ 24.70
11	Cost of Routine Service/Audited Total Costs	$ 5,678,459.70	$ 5,678,460	$ 173.34
12	Total Patient Days (Rev)	32,759	32,759	
13	Cost Per Patient Day (Cost Divided by Days)	$ 173.34	$ 173.34	
14	Overpayments (Rev 1)	$ (7,317)	$ (8,944)	
15	Medi-Cal Days (Rev)	24,877	24,877	
16	Medi-Cal Managed Care Days (Rev)	0	0	
	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 - CHATEAU	JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1679529176	1

Report References										
	Cost Report			Audit Report						
Rev. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Revison	As Audited	Increase (Decrease)	As Revised
1	N/A			1	14	N/A	Medi-Cal Overpayments Appeal Findings - Issue 1, Adjustment 2	$7,317	$1,627	$8,944