



**STATE OF TENNESSEE  
COMPTROLLER OF THE TREASURY**

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**DICKSON HEALTHCARE CENTER  
DICKSON, TENNESSEE**

**Cost Report for the Period  
January 1, 2013, Through December 31, 2013;  
Resident Days for the Period  
January 1, 2011, Through September 30, 2014;  
and Resident Accounts for the Period  
October 1, 2013, Through September 30, 2014**

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**Justin P. Wilson, Comptroller**



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STATE OF TENNESSEE  
**COMPTROLLER OF THE TREASURY**  
DEPARTMENT OF AUDIT  
DIVISION OF STATE AUDIT

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March 21, 2016

The Honorable Bill Haslam, Governor  
and

Members of the General Assembly  
State Capitol  
Nashville, Tennessee 37243

and

Mr. Darin Gordon, Deputy Commissioner  
Bureau of TennCare  
Department of Finance and Administration  
310 Great Circle Road, 4W  
Nashville, Tennessee 37243

Ladies and Gentlemen:

Pursuant to Section 71-5-130, *Tennessee Code Annotated*, and a cooperative agreement between the Comptroller of the Treasury and the Department of Finance and Administration, the Division of State Audit performs examinations of nursing facilities participating in the Tennessee Medical Assistance Program under Title XIX of the Social Security Act (Medicaid).

Submitted herewith is the report of the examination of the Medicaid cost report of Dickson Healthcare Center in Dickson, Tennessee, for the period January 1, 2013, through December 31, 2013; resident days for the period January 1, 2011, through September 30, 2014; and resident accounts for the period October 1, 2013, through September 30, 2014.

Sincerely,

Deborah V. Loveless, CPA  
Director

DVL/pn  
15/304

State of Tennessee

# Audit Highlights

Comptroller of the Treasury

Division of State Audit

TennCare Report  
**Dickson Healthcare Center**  
Dickson, Tennessee  
Cost Report for the Period  
January 1, 2013, Through December 31, 2013;  
Resident Days for the Period  
January 1, 2011, Through September 30, 2014;  
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## FINDINGS RECOMMENDING MONETARY REFUNDS

### **Nonallowable Expenses Included on the Cost Report**

Dickson Healthcare Center included \$72,033.05 in nonallowable expenses on the Medicaid cost report for the year ended December 31, 2013. The nonallowable expenses included nonallowable interest expense, nonallowable marketing-related expenses, nonallowable loan fees, nonallowable enteral therapy expenses, late fees, and nonallowable finance charges. As a result of these adjustments, as well as the adjustments to resident days and gross charges reported below, overpayments made to the facility by the Medicaid Program are estimated at \$178,771.23, computed from July 1, 2014, through June 30, 2015 (page 5).

### **Inaccurate Accumulation of Resident Days and Gross Charges**

Dickson Healthcare Center inaccurately reported resident days and gross charges on the Medicaid cost report for the year ended December 31, 2013. The facility underreported 1,425 hospice days, 121 Medicare days, and 27 private Nursing Facility Level 1 (NF-1) days. The facility overreported 27 other NF-1 days. Dickson Healthcare Center overreported gross charges for Medicaid NF-1 by \$462,255.00 and for other NF-1 by \$7,491.88, based on the number of days reported. The facility underreported gross charges for Medicare by \$5,849.00 and for private NF-1 by \$16.00. The adjustments to resident days and associated charges are incorporated in the rate change in the nonallowable expense finding (page 6).

### **Inaccurate Billing of Hospital and Therapeutic Leave Days**

Dickson Healthcare Center improperly billed the Medicaid Program for 69 hospital and therapeutic leave days when the facility was operating below 85% occupancy for the period January 1, 2011, through September 30, 2014. As a result of the billing of noncovered leave days, the facility should refund \$7,391.68 to the State of Tennessee.

Dickson Healthcare Center also failed to retain records and have them available for verification by the Comptroller's Office. The facility was not able to provide census records for November 2011. Only a partial-month census record was obtained from the facility (page 7).

### **Deficiency in Accounting for the Resident Trust Fund**

Dickson Healthcare Center failed to pay 26 residents their required personal needs allowances of \$50.00 in full each month, resulting in a total of \$5,483.32 in unpaid personal needs allowances during the period January 1, 2012, through September 30,

2014. This amount should be reimbursed to residents or residents' responsible parties.

Dickson Healthcare Center also failed to retain records and have them available for verification by the Comptroller's Office. The facility did not perform monthly resident trust fund reconciliations, nor did it issue receipts when residents withdrew cash from their trust funds. However, the facility did maintain a log with residents' names and amounts withdrawn (page 9).

### **Residents Inappropriately Charged for Covered Services**

Dickson Healthcare Center has inappropriately charged Medicaid residents' trust fund accounts for shampoos, which is a Medicaid-covered service. As a result of the inappropriate charges, the facility should reimburse 35 Medicaid residents or their responsible parties a total of \$2,070.00. The facility also failed to retain a barber and beauty log for May 2012 and have it available for verification by the Comptroller's Office (page 10).

**Dickson Healthcare Center  
Dickson, Tennessee  
Cost Report for the Period  
January 1, 2013, Through December 31, 2013;  
Resident Days for the Period  
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and Resident Accounts for the Period  
October 1, 2013, Through September 30, 2014**

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**Dickson Healthcare Center  
Dickson, Tennessee  
Cost Report for the Period  
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**INTRODUCTION**

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**PURPOSE AND AUTHORITY OF THE EXAMINATION**

The terms of contract between the Tennessee Department of Finance and Administration and the Tennessee Comptroller's Office authorize the Comptroller of the Treasury to perform examinations of nursing facilities that participate in the Tennessee Medicaid Nursing Facility Program.

Under their agreements with the state and as stated on cost reports submitted to the state, participating nursing facilities have asserted that they are in compliance with the applicable state and federal regulations covering services provided to Medicaid-eligible recipients. The purpose of our examination is to render an opinion on the nursing facilities' assertions that they are in compliance with such requirements.

**BACKGROUND**

To receive services under the Medicaid Nursing Facility Program, a recipient must meet Medicaid eligibility requirements under one of the coverage groups included in the *State Plan for Medical Assistance*. The need for nursing care is not in itself sufficient to establish eligibility. Additionally, a physician must certify that recipients need nursing facility care before they can be admitted to a facility. Once a recipient is admitted, a physician must certify periodically that continued nursing care is required. The number of days of coverage available to recipients in a nursing facility is not limited.

The Medicaid Nursing Facility Program provides for nursing services on two levels of care. Level I Nursing Facility (NF-1) services are provided to recipients who do not require an intensive degree of care. Level II Nursing Facility (NF-2) services, which must be under the direct supervision of licensed nursing personnel and under the general direction of a physician, represent a higher degree of care.

Dickson Healthcare Center in Dickson, Tennessee, provides both NF-1 and NF-2 services. The facility is owned by Dickson Operator, LLC and is operated by Mission Health of Georgia, located in Tampa, Florida. The officers are as follows:

Joseph M. Passero  
 Brian L. Crino  
 Scott Feuer  
 Bruce E. Wertheim

During the examination period, the facility maintained a total of 70 licensed nursing facility beds. The Division of Quality Assurance of the Department of Health licensed the facility for these beds. Eligible recipients receive services through an agreement with the Department of Health. Of the 25,550 available bed days, the facility reported 16,599 days for Medicaid NF-1 residents and no days for Medicaid NF-2 residents for the year ended December 31, 2013. Also, the facility reported total operating expenses of \$4,388,520.00 for the period.

The Division of Quality Assurance inspected the quality of the facility’s physical plant, professional staff, and resident services. The nursing facility met the required standards.

The following Medicaid reimbursable rates were in effect for the period covered by this examination:

<u>Period</u>	<u>Level I NF (744-0050)</u>	<u>Level II NF (044-5477)</u>
July 1, 2010, through June 30, 2011	\$134.50	\$135.13
July 1, 2011, through December 31, 2011	\$134.48	\$135.11
January 1, 2012, through June 30, 2012	\$131.27	\$131.88
July 1, 2012, through June 30, 2013	\$128.83	\$131.90
July 1, 2013, through June 30, 2014	\$146.84	\$135.13
July 1, 2014, through June 30, 2015	\$168.51	\$139.33
July 1, 2015, through June 30, 2016	\$164.98	\$140.95

**PRIOR EXAMINATION FINDINGS**

The facility has not been examined within the past five years.

**SCOPE OF THE EXAMINATION**

Our examination covers certain financial-related requirements of the Medicaid Nursing Facility Program. The requirements covered are referred to under management’s assertions specified later in the Independent Accountant’s Report. Our examination does not cover quality of care or clinical or medical provisions.



STATE OF TENNESSEE  
**COMPTROLLER OF THE TREASURY**  
DEPARTMENT OF AUDIT  
DIVISION OF STATE AUDIT

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NASHVILLE, TENNESSEE 37243-1402  
PHONE (615) 401-7897  
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**Independent Accountant's Report**

**November 3, 2014**

The Honorable Bill Haslam, Governor  
and

Members of the General Assembly  
State Capitol  
Nashville, Tennessee 37243

and

Mr. Darin Gordon, Deputy Commissioner  
Bureau of TennCare  
Department of Finance and Administration  
310 Great Circle Road, 4W  
Nashville, Tennessee 37243

Ladies and Gentlemen:

We have examined management's assertions, included in its representation letter dated November 3, 2014, that Dickson Healthcare Center complied with the following requirements:

- Income and expenses reported on the "Medicaid Nursing Facility Level 1 Cost Report" for the fiscal year ended December 31, 2013, are reasonable, allowable, and in accordance with state and federal rules, regulations, and reimbursement principles.
- Resident days reported on the Medicaid cost report have been counted in accordance with state regulations. Medicaid resident days billed to the state from January 1, 2011, through September 30, 2014, when residents were hospitalized or on therapeutic leave are in accordance with the bed hold rules.
- Charges to residents and charges to residents' personal funds from October 1, 2013, through September 30, 2014, are in accordance with state and federal regulations.

As discussed in management's representation letter, management is responsible for ensuring compliance with those requirements. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and accordingly, included examining, on a test basis, evidence about Dickson Healthcare Center's compliance with those requirements and performing other such procedures we considered necessary. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Dickson Healthcare Center's compliance with specified requirements.

Our examination disclosed the following instances of material noncompliance applicable to state and federal regulations:

- nonallowable expenses included on the cost report,
- inaccurate accumulation of resident days and gross charges,
- inaccurate billing of hospital and therapeutic leave days,
- deficiency in accounting for the resident trust fund, and
- residents inappropriately charged for covered services.

In our opinion, except for the instances of material noncompliance described above, Dickson Healthcare Center complied with, in all material respects, the aforementioned requirements for income and expenses reported on the Medicaid cost report for the period January 1, 2013, through December 31, 2013; resident days for the period January 1, 2011, through September 30, 2014; and resident accounts for the period October 1, 2013, through September 30, 2014.

This report is intended solely for the information and use of the Tennessee General Assembly and the Tennessee Department of Finance and Administration and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

Sincerely,



Deborah V. Loveless, CPA  
Director

DVL/pn

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## FINDINGS AND RECOMMENDATIONS

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### 1. Nonallowable Expenses Included on the Cost Report

#### Finding

Dickson Healthcare Center included \$72,033.05 of nonallowable expenses on the Medicaid cost report for the fiscal year ended December 31, 2013. The nonallowable expenses include \$26,711.00 in nonallowable first call ambulance service; \$20,357.67 in nonallowable salaries; \$10,546.04 in unsupported expenses; \$9,362.86 in nonallowable interest expense; \$2,673.51 in marketing-related expense; \$1,050.99 in nonallowable loan fees; \$875.91 in nonallowable enteral therapy supplies; \$394.69 in late fees; \$33.10 in nonallowable finance charge; and \$27.28 in nonallowable accounts payable late fees.

Chapter 1200-13-6.09(4) of the *Rules of Tennessee Department of Finance and Administration* states, "Adequate financial records, statistical data, and source documents must be maintained for proper determination of costs under the program." Such costs that are not allowable in computing reimbursable costs include, but are not limited to, the following:

- advertising costs incurred in seeking to increase patient population or utilization of the provider's facilities by the general public;
- any fines, penalties, or interest paid on any tax payments or interest charges on overdue payables;
- costs that are not necessary or related to patient care;
- costs of personal comfort items and other non-covered items; and
- any other costs that are identified and specified as nonallowable by the Medicaid Program manuals, or by federal or state regulations.

Paragraph 5866 of the *Medicare and Medicaid Guide* states,

Costs not related to patient care are costs which are not appropriate or necessary and proper in developing and maintaining the operation of patient care facilities and activities. Costs which are not necessary include costs which usually are not common or accepted occurrences in the field of the provider's activity.

Such costs are nonallowable in computing reimbursable costs and include cost of travel incurred in connection with non-patient care related purposes.

As a result of the above adjustments to allowable expenses, as well as the adjustments to resident days and gross charges noted in Finding 2, the facility's Medicaid reimbursable rate was reduced as follows:

<u>Period</u>	<u>Original Rate</u>	<u>Adjusted Rate</u>	<u>Difference</u>
July 1, 2014, through June 30, 2015	\$168.51	\$157.74	\$ (10.77)
July 1, 2015, through June 30, 2016	\$164.98	\$164.98	\$ 0.00

The above rate adjustments will be sent to the managed care organization for reprocessing of all Medicaid claims for the dates of service from July 1, 2014, through June 30, 2015. Estimated overpayments made to the facility as a result of the expense adjustments, gross charges, and days adjustments are \$178,771.23.

### **Recommendation**

Dickson Healthcare Center should include only allowable expenses on the Medicaid cost report. All reported expenses should be adequately supported for covered services related to resident care and in compliance with other applicable regulations. Medicaid claims for the dates of service July 1, 2014, through June 30, 2015, should be reprocessed. The estimated recoupment for the reprocessed claims is \$178,771.23.

### **Management's Comment**

We agree with your finding and have developed additional procedures to ensure that nonallowable costs are not included on the cost report. An additional review procedure has been added to the cost reporting process to ensure that costs are reviewed before they are included on the report.

## **2. Inaccurate Accumulation of Resident Days and Gross Charges**

### **Finding**

Dickson Healthcare Center inaccurately reported resident days and gross charges on the Medicaid cost report for the year ended December 31, 2013. The facility underreported 1,425 hospice days, 121 Medicare days, and 27 private NF-1 days. The facility also overreported 27 other NF-1 days.

Additionally, Medicaid gross charges were overreported by \$462,255.00 for Medicaid NF-1 and by \$7,491.88 for other NF-1. Gross charges were underreported by \$5,849.00 for Medicare and \$16.00 for private NF-1.

Chapter 1200-13-6-10(5) of the *Rules of Tennessee Department of Finance and Administration* states, "Each facility must maintain daily census records and an adequate patient log. . . . This log, however, must be sufficient to provide . . . information on an individual basis and to accumulate monthly and yearly totals for Medicaid NF patients and for all other patients."

Chapter 1200-13-6-.15 of the *Rules* states, “The cost reports . . . must provide adequate cost and statistical data. This data must be based on and traceable to the provider’s financial and statistical records and must be adequate, accurate, and in sufficient detail to support payment made for services rendered to beneficiaries.”

Hospice days were underreported due to improper accumulation of hospice days. Medicaid gross charges were overreported due to a journal entry made by the provider per the facility’s lender requirement to keep a separate record of routine room and board Medicaid payments.

Adjustments made as a result of the examination are incorporated in the rate change noted in the nonallowable expense testing in Finding 1.

### **Recommendation**

Dickson Healthcare Center should maintain an adequate system to report and account for resident days and gross charges. The report should provide adequate and accurate statistical data necessary for proper completion of the Medicaid cost report.

### **Management’s Comment**

We agree with your finding and have implemented procedures to correct it. First, resident days are reconciled to the daily census reports monthly by the facility, and any discrepancies are corrected by the following month. In addition, the gross charges for Medicaid private charges are no longer reported in the general ledger accounting system in the same manner as they were in 2013. In 2013, the facility’s Medicaid private charges were included twice in gross revenue. An accounting entry was made to record the charges in gross revenue and then the amount was “contracted or subtracted” from the revenue. In January 2014, the facility changed recordkeeping for the Medicaid gross charges and no longer records the Medicaid private revenue twice in gross revenue.

### **3. Inaccurate Billing of Hospital and Therapeutic Leave Days**

#### **Finding**

Dickson Healthcare Center improperly billed the Medicaid Program for 69 hospital and therapeutic leave days when the facility was operating below the 85% occupancy requirement for the period January 1, 2011, through September 30, 2014. Chapter 1200-13-01.03(9)(a) of the *Rules of Tennessee Department of Finance and Administration* states,

A Level 1 nursing facility (NF) shall be reimbursed for a resident’s bed in the NF during the resident’s temporary absence from the NF as follows:

- (a) Reimbursement shall be made for up to a total of ten (10) days per State fiscal year while the resident is hospitalized or absent from the NF on therapeutic leave. The following conditions must be met in order for a bed hold reimbursement to be made:
1. The resident intends to return to the NF
  2. At least 85% of all other beds in the NF are occupied at the time of hospital admission or therapeutic absence.

Dickson Healthcare Center failed to retain records and have them available for verification by the Comptroller's Office. The facility was not able to provide a census for the month of November 2011. Only a partial-month census record was obtained from the facility.

According to Chapter 1200-13-6-.09(4) of the *Rules of Tennessee Department of Health*, "Adequate financial records, statistical data, and source documents must be maintained for proper determination of costs under the program."

Chapter 1200-13-6-.09(7) of the *Rules of Tennessee Department of Health* states, "A census will be recorded each day during the accounting period. All such records must be available for verification by the Comptroller's Office. All inpatient days must be identified by the categories indicated."

As a result of the improper billing of resident leave days, the facility was overpaid \$7,391.68 by the Medicaid Program for 69 days.

### **Recommendation**

Dickson Healthcare Center should incorporate a system to retain records and have them available for verification by the Comptroller's Office.

The facility should not accumulate or bill the Medicaid Program for leave days when the facility is operating below 85% occupancy. As a result of the improper billing of resident leave days, the facility should refund \$7,391.68, representing overpayments by the Medicaid Program, to the managed care organization.

## Management's Comment

We agree with the finding, and the facility has taken action to correct the deficiency. The administrator, office manager, and the regional accountant have been trained to not bill bed holds unless the building census is 85% or above.

### 4. Deficiency in Accounting for the Resident Trust Fund

#### Finding

Dickson Healthcare Center failed to take adequate measures to safeguard resident trust funds as required by federal and state laws. The resident trust fund is not considered accounted for properly due to the following exceptions. The facility failed to pay 26 residents their personal needs allowances of \$50.00 in full each month, resulting in a total of \$5,483.32 in unpaid personal needs allowances during the period January 1, 2012, through September 30, 2014. Residents or their responsible parties should be reimbursed. The facility did not perform monthly resident trust fund reconciliations, nor did it issue receipts when residents withdrew cash from their trust funds. The facility did, however, maintain a log with residents' names and amounts withdrawn.

Paragraph 22,163.420(b)(1) of the *Medicare and Medicaid Guide* requires the facility to establish and maintain a system that "assures a full and complete accounting of clients' personal funds entrusted to the facility."

Paragraph 22,163.10(c)(2) of the *Guide* further states,

The facility must hold, safeguard, manage, and account for the personal funds of the resident deposited with the facility . . . establish and maintain a system that assures a full and complete and separate accounting, according to generally accepted accounting principles, of each resident's personal funds entrusted to the facility on the resident's behalf.

Chapter 1200-13-01-.08(1)(a) of the *Rules of Tennessee Department of Finance and Administration* states, "The PNA [personal needs allowance] for each person receiving TennCare-reimbursed services in a NF or ICF/IID is \$50."

In addition, Section 71-6-117, *Tennessee Code Annotated*, provides for penalties in cases where the improper use of funds paid by a government agency to an adult or to a caretaker for the adult's use is shown to be willful.

## **Recommendation**

Dickson Healthcare Center should ensure that adequate measures are in place to safeguard resident trust funds. The facility should ensure that the residents' personal needs allowances of \$50.00 are credited to the residents' trust funds monthly and should reimburse \$5,483.32 to residents or their responsible parties.

## **Management's Comment**

The facility has changed its procedures concerning the resident trust funds. The facility obtains consent forms whenever the trust funds have been used to pay past due Medicaid liability accounts. All receipts and forms are kept on file in the facility. The trust fund is reconciled to detail records each month, and the fund is reconciled by a manager every three months.

### **5. Residents Inappropriately Charged for Covered Services**

#### **Finding**

Dickson Healthcare Center has inappropriately charged Medicaid residents for Medicaid-covered services. From January 1, 2012, through September 30, 2014, the facility inappropriately charged 35 Medicaid residents a total of \$2,070.00 for shampoos, which are basic covered services.

In regard to basic services, Chapter 1200-8-6.06(4)(q) of the *Rules of Tennessee Department of Health* states, "Residents shall have shampoos, haircuts, and shaves as needed, or desired."

As a result of the inappropriate charges, Medicaid residents have been incorrectly charged \$2,070.00 for Medicaid-covered services.

Dickson Healthcare Center failed to retain records and have them available for verification by the Comptroller's Office. The facility failed to retain a barber and beauty log for May 2012.

According to the *Rules of Tennessee Department of Health*, Chapter 1200-13-6-.09(4), "Adequate financial records, statistical data, and source documents must be maintained for proper determination of costs under the program."

### **Recommendation**

Dickson Healthcare Center should not charge Medicaid residents for covered services. The facility should reimburse the 35 Medicaid residents or their responsible parties a total of \$2,070.00. In the future, the facility should provide covered services to all Medicaid residents without charge.

### **Management's Comment**

The facility has included a document in the resident's admission packet which explains that beauty shop shampoos will be charged to residents.

## SUMMARY OF MONETARY FINDINGS AND RECOMMENDATIONS

### Source of Overpayments

Rate reduction (see Findings 1 and 2)	\$178,771.23
Improper billing of resident leave days (see Finding 3)	\$ 7,391.68
Deficiency in accounting for the resident trust fund (see Finding 4)	\$ 5,483.32
Residents inappropriately charged for covered services (see Finding 5)	<u>\$ 2,070.00</u>
Total	<u>\$193,716.23</u>

### Disposition of Overpayments

Due to the State of Tennessee	\$186,162.91
Due to residents or their authorized representatives	<u>\$ 7,553.32</u>
Total	<u>\$193,716.23</u>