MEDICAID EXAMINATION

Green Hills Center for Rehabilitation and Healing
Nashville, Tennessee

Cost Reports and Resident Days
January 1, 2020, Through December 31, 2020

Resident Accounts
October 1, 2020, Through October 12, 2021

Jason E. Mumpower
Comptroller of the Treasury

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**Mission Statement**  
The mission of the Comptroller’s Office is to make government work better.

**Comptroller Website**  
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June 16, 2022

The Honorable Bill Lee, Governor

and

Members of the General Assembly

State Capitol

Nashville, Tennessee 37243

and

Mr. Stephen Smith, Deputy Commissioner

Division 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 and agencies providing home- and community-based waiver services 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 Medicare and Medicaid Supplemental Cost Reports of Green Hills Center for Rehabilitation and Healing in Nashville, Tennessee, for the period January 1, 2020, through December 31, 2020; resident days for the period January 1, 2020, through December 31, 2020; and resident accounts for the period October 1, 2020, through October 12, 2021.

Sincerely,

Katherine J. Stickel, CPA, CGFM, Director

Division of State Audit

KJS/pn

22/020
EXAMINATION HIGHLIGHTS

Examination Scope
Cost Reports and Resident Days for the Period
January 1, 2020, Through December 31, 2020;
and Resident Accounts for the Period
October 1, 2020, Through October 12, 2021

FINDING RECOMMENDING MONETARY REFUND

Green Hills Center for Rehabilitation and Healing failed to properly manage resident trust funds by commingling resident and facility funds, and not ensuring that outstanding checks had been properly delivered to recipients; these issues resulted in $49,715.06 being due to residents or their authorized representatives and $6,456.77 needing to be transferred from the operating account to the resident trust fund account.

Green Hills Center for Rehabilitation and Healing has not properly managed the resident trust fund (RTF) account. Specifically, the facility maintained residents’ funds totaling $6,456.77 in the facility’s operating account instead of in the RTF account. Additionally, the facility did not perform due diligence to ensure that outstanding checks totaling $49,715.06 had been properly delivered to recipients and reissued when necessary.

FINDINGS NOT RECOMMENDING MONETARY REFUND

Green Hills Center for Rehabilitation and Healing included $122,907.97 of nonallowable expenses on the Medicare Cost Report.

Green Hills Center for Rehabilitation and Healing included $122,907.97 of nonallowable expenses on the Medicare cost report for the year ended December 31, 2020. The nonallowable expenses consist of $65,554.03 in expenses not paid within one year after the end of the cost reporting period in which the liability occurred; $54,824.80 in unsupported expenses; $1,569.43 in late fees; and $959.71 in marketing.

The $122,907.97 total of nonallowable expenses will not have an effect on the Medicaid reimbursement rates since it was a non-rebase year.
Green Hills Center for Rehabilitation and Healing failed to maintain an adequate surety bond for the resident trust fund account
The facility failed to maintain an adequate resident trust fund surety bond for the trust fund, as required by law, to insure funds held in trust for its residents.

Green Hills Center for Rehabilitation and Healing had eight resident trust fund balances exceeding the Medicaid resource limit of $2,000
The facility had eight Medicaid residents with trust fund balances exceeding the Medicaid resource limit of $2,000 on October 12, 2021. The facility should not bill the Medicaid program for services rendered to any resident whose resources exceed the Supplemental Security Income limit.
INTRODUCTION

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1. Green Hills Center for Rehabilitation and Healing failed to properly manage Resident trust funds by commingling resident and facility funds, and not ensuring that outstanding checks had been properly delivered to recipients; these issues resulted in $49,715.06 being due to residents or their authorized representatives and $6,456.77 needing to be transferred from the operating account to the resident trust fund account 5

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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.

Green Hills Center for Rehabilitation and Healing

Green Hills Center for Rehabilitation and Healing in Nashville, Tennessee, provides both NF-1 and NF-2 services. The owners for Green Hills Center for Rehabilitation and Healing are as follows:

MD Mark Friedman 2017 Trust
Neil Einhorn Family 2017 Trust
Eliezer Schwartz
Yossie Zucker
Steven Sax
Akiva Rudner
Shaindi Shur
During the examination period, the facility maintained a total of 150 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 54,900 available bed days for the year ended December 31, 2020, the facility reported 16,890 for Medicaid residents. Also, the facility reported total operating expenses of $9,215,141 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:

<table>
<thead>
<tr>
<th>Period</th>
<th>NF Rate Q05-3983</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 1, 2020, through June 30, 2020</td>
<td>$223.39</td>
</tr>
<tr>
<td>July 1, 2020, through December 31, 2020</td>
<td>$236.92</td>
</tr>
<tr>
<td>January 1, 2021, through June 30, 2021</td>
<td>$238.94</td>
</tr>
<tr>
<td>July 1, 2021, through December 31, 2021</td>
<td>$263.21</td>
</tr>
</tbody>
</table>

EXAMINATION SCOPE

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.

PRIOR EXAMINATION FINDINGS

There has not been an examination performed within the last five years.
Independent Accountant’s Report

March 3, 2022

The Honorable Bill Lee, Governor
and
Members of the General Assembly
State Capitol
Nashville, Tennessee 37243
and
Mr. Steven Smith, Deputy Commissioner
Division 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 March 3, 2022, that Green Hills Center for Rehabilitation and Healing complied with the following requirements:

- Income and expenses reported on the Medicare and Medicaid Supplemental Cost Reports for the fiscal year ended December 31, 2020, are reasonable, allowable, and in accordance with state and federal rules, regulations, and reimbursement principles.

- Resident days reported on the Medicare and Medicaid Supplemental Cost Reports have been counted in accordance with state regulations. Medicaid resident days billed to the state from January 1, 2020, through December 31, 2020, 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, 2020, through October 12, 2021, 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management’s assertions are fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management’s assertions. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management’s assertions, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion. Our examination does not provide a legal determination on the entity’s compliance with specified requirements.

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

- Green Hills Center for Rehabilitation and Healing failed to properly manage resident trust funds by commingling resident and facility funds, and not ensuring that outstanding checks had been properly delivered to recipients; these issues resulted in $49,715.06 being due to residents or their authorized representatives and $6,456.77 needing to be transferred from the operating account to the resident trust fund account.
- Green Hills Center for Rehabilitation and Healing included $122,907.97 of nonallowable expenses on the Medicare Cost Report.
- Green Hills Center for Rehabilitation and Healing failed to maintain an adequate surety bond for the resident trust fund account.
- Green Hills Center for Rehabilitation and Healing had eight resident trust fund balances exceeding the Medicaid resource limit of $2,000.

In our opinion, except for the instances of material noncompliance described above, management’s assertions that Green Hill Center for Rehabilitation and Healing complied with the aforementioned requirements for income and expenses reported on the Medicare and Medicaid Supplemental Cost Reports for the period January 1, 2020, through December 31, 2020; resident days for the period January 1, 2020, through December 31, 2020; and resident accounts for the period October 1, 2020, through October 12, 2021, are fairly stated in all material respects.

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,

Katherine J. Stickel, CPA, CGFM, Director
Division of State Audit
Finding 1 – Green Hills Center for Rehabilitation and Healing failed to properly manage resident trust funds by commingling resident and facility funds, and not ensuring that outstanding checks had been properly delivered to recipients; these issues resulted in $49,715.06 being due to residents or their authorized representatives and $6,456.77 needing to be transferred from the operating account to the resident trust fund account.

Green Hills Center for Rehabilitation and Healing failed to take adequate measures to safeguard resident trust funds as required by federal and state laws. The resident trust fund (RTF) is not considered accounted for properly due to the following exceptions:

- The facility commingled RTF account and operating account funds. As of October 12, 2021, the facility maintained residents’ funds totaling $6,456.77 in its operating account instead of the RTF account, including $14,251.05 that was improperly maintained in the operating account for more than 90 days. The facility identified these funds through monthly bank reconciliations but failed to promptly return the funds to the RTF account as soon as they were identified.

<table>
<thead>
<tr>
<th>RTF Bank Account Reconciliation Date</th>
<th>Transfer Amount Due From Operating to RTF Account</th>
<th>Transfer Amount Due From RTF to Operating Account</th>
</tr>
</thead>
<tbody>
<tr>
<td>2/28/2021</td>
<td>$4,321.75</td>
<td></td>
</tr>
<tr>
<td>3/31/2021</td>
<td>$(8,761.56)</td>
<td></td>
</tr>
<tr>
<td>4/30/2021</td>
<td>(3,442.80)</td>
<td></td>
</tr>
<tr>
<td>5/31/2021</td>
<td>9,929.30</td>
<td></td>
</tr>
<tr>
<td>6/30/2021</td>
<td>(8,644.08)</td>
<td></td>
</tr>
<tr>
<td>7/31/2021</td>
<td>(1,948.95)</td>
<td></td>
</tr>
<tr>
<td>8/31/2021</td>
<td>1,187.20</td>
<td></td>
</tr>
<tr>
<td>9/30/2021</td>
<td>13,815.91</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>$29,254.16</td>
<td>$(22,797.39)</td>
</tr>
<tr>
<td>Grand Total</td>
<td>$6,456.77</td>
<td></td>
</tr>
</tbody>
</table>

- The facility did not attempt to determine the whereabouts of, or notify, former residents or their authorized representatives when outstanding checks written from the RTF account had not cleared the bank. As of October 12, 2021, the facility had 37 checks totaling $49,715.06 that were outstanding for longer than 90 days. The outstanding amount was for RTF account checks due to residents or their authorized representatives. The facility did not provide documentation showing it had followed up with recipients to determine if checks had not been properly delivered to recipients and reissued when necessary.
Outstanding Checks as of October 12, 2021

<table>
<thead>
<tr>
<th>Calendar Year</th>
<th>Number of Outstanding Checks</th>
<th>Sum of RTF Outstanding Checks</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019</td>
<td>2</td>
<td>$5,344.58</td>
</tr>
<tr>
<td>2020</td>
<td>14</td>
<td>22,152.01</td>
</tr>
<tr>
<td>2021</td>
<td>21</td>
<td>22,218.47</td>
</tr>
<tr>
<td><strong>Total:</strong></td>
<td><strong>37</strong></td>
<td><strong>$49,715.06</strong></td>
</tr>
</tbody>
</table>

Title 42, *Code of Federal Regulations* (CFR), Part 483, Section 10, documents the Centers for Medicare & Medicaid Services’ rules pertaining to resident rights.

42 CFR 483.10(f)(10)(ii)(B) states, “The facility must deposit the residents’ personal funds in excess of $50 in an interest-bearing account (or accounts) that is separate from any of the facility’s operating accounts, and that credits all interest earned on resident’s funds to that account.”

According to 42 CFR 483.10(f)(10)(iii), “(A) The facility must 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. (B) The system must preclude any commingling of resident funds with facility funds or with the funds of any person other than another resident.”

Chapter 1200-08-06-.04(7) of the *Rules of the Tennessee Department of Health* states, “If the facility holds resident funds, such funds shall be kept in an account separate from the facility’s funds. Resident funds shall not be used by the facility.”

Section 66-29-123(a), *Tennessee Code Annotated*, states, “A holder of a property presumed abandoned and subject to the custody of the treasurer shall report in a record to the treasurer concerning the property.”

Chapter 1700-02-01-.19(1) of the *Rules of the Tennessee Department of Treasury* states,

Before filing the annual report of property presumed abandoned, the holder shall exercise due diligence to ascertain the whereabouts of the owner to prevent abandonment from being presumed. “Due diligence” is defined herein as the degree of care which a reasonably prudent man would exercise in the normal course of business operations.

(a) Evidence that the location of the owner cannot be ascertained may be the return of a first-class or superior mailing sent to the owner’s last known address.

(b) First-class or superior mailings to owners in the ordinary course of the holder’s business which are not returned as “undeliverable” shall constitute contact with the owner and shall constitute an indication of interest in the property in accordance with the Act. Examples of such mailings include, but are not limited
to, computerized statements of account and statements of interest earnings required by the Internal Revenue Service.

42 CFR 483.10(g)(14)(iv) states, “The facility must record and periodically update the address (mailing and email) and phone number of the resident representative(s).”

Maintaining resident funds in multiple accounts increases the risk of fraud, theft, or abuse. Not maintaining all funds in the RTF account increases the risk that sufficient funds will not be available to meet outstanding check obligations and denies residents from earning interest on these funds. By not attempting to determine the whereabouts of or not notifying former residents or their families when checks were not cleared, the facility failed to act in the best interest of residents and failed to perform its due diligence in accordance with the Rules of the Tennessee Department of Treasury.

**Recommendation**

Green Hills Center for Rehabilitation and Healing management should ensure that adequate measures are in place to safeguard resident trust funds. Management should not commingle RTF and operating funds and should ensure that all applicable funds are accounted for on residents’ individual account ledgers. Management should transfer $6,456.77 to the resident trust fund bank account from their operating bank account.

Management should perform due diligence to ensure that former residents or their legal representatives receive refund checks in a timely manner. Management should notify former residents or their representatives about the uncleared checks, and reissue checks totaling $49,715.06 to the verified addresses of former residents or their representatives or file a report with the Tennessee Department of Treasury for resident funds presumed to be abandoned. Lastly, management should periodically update contact information for residents’ legal representatives or interested family members.

**Management’s Comment**

There were late transfers of resident trust deposits, which was caused by a miscommunication between our resident trust and accounts payable personnel. We are committed to strengthening our processes related to resident trust deposits. All of the late transfers to date have been corrected and deposited into the resident trust account. We will retrain our business office and accounts payable personnel to ensure all future resident trust reconciliations and deposits are made timely.

We will reissue outdated outstanding checks to recipients. For those individuals who cannot be located, we will begin the process of reporting these checks to the Tennessee Department of the Treasury as abandoned funds. As part of our processes going forward, outstanding checks will be reviewed on a timelier basis to ensure that necessary follow-ups occur.
Finding 2 – Green Hills Center for Rehabilitation and Healing included $122,907.97 of nonallowable expenses on the Medicare Cost Report

Green Hills Center for Rehabilitation and Healing included $122,907.97 of nonallowable expenses on the Medicare cost report for the year ended December 31, 2020. The nonallowable expenses consist of $65,554.03 in expenses not paid within one year of the cost report year-end; $54,824.80 in unsupported expenses; $1,569.43 in late fees; and $959.71 in marketing.

Chapter 1200-13-06-.09 of the Rules of the 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.” It also specifies that unnecessary costs and costs unrelated to patient care be deducted from allowable expenses. Such costs that are not allowable in computing reimbursable costs include, but are not limited to,

- any fines, penalties, or interest paid on any tax payments or interest charges on overdue payables; and
- advertising costs incurred.

Title 42, Code of Federal Regulations, Part 413, Section 100, “Special Treatment of Certain Accrued Costs,” states,

(c) Recognition of accrued costs - (1) General. Although Medicare recognizes, in the year of accrual, the accrual of costs for which a provider has not actually expended funds during the current cost reporting period, for purposes of payment Medicare does not recognize the accrual of costs unless the related liabilities are liquidated timely.

(i) A short-term liability. (A) Except as provided in paragraph (c)(2)(1)(B) of this section, a short-term liability, including the current portion of a long-term liability (for example, mortgage interest payments due to be paid in the current year), must be liquidated within 1 year after the end of the cost reporting period in which the liability is incurred.

The $122,907.97 of nonallowable expenses will be removed from total expenses. The adjustment to the Medicaid rate will not have an effect on the Medicaid reimbursement rates since it was a non-rebase year.

Recommendation

Green Hills Center for Rehabilitation and Healing should include only allowable expenses on the Medicare cost report. All reported expenses should be adequately supported, for covered services, related to resident care, and in compliance with other applicable regulations.
Management’s Comment

We will review our accounts payable policies to ensure that invoices and related supporting documentation are maintained. Further, we will review accounts payable ledgers to ensure that invoices are paid on a timely basis. We will retrain our accounts payable and business office staff to ensure that late fees, marketing and other nonallowable expenses are appropriately coded when an invoice is received from a vendor.

Finding 3 – Green Hills Center for Rehabilitation and Healing failed to maintain an adequate surety bond for the resident trust fund account

Green Hills Center for Rehabilitation and Healing failed to maintain an adequate surety bond for the resident trust fund (RTF) account, as required by law, to protect resident funds. The provider had a $108,000 surety bond coverage from August 1, 2020, to August 1, 2021. The $108,000 did not adequately cover the average daily balance of the trust fund. The daily balance on the bank statement was above the coverage of the surety bond for 68 days during the period October 1, 2020, through June 1, 2021. The RTF balance totaled $174,625.89 on May 3, 2021. The facility increased the surety bond coverage to $175,000 on June 2, 2021. However, the increased bond still did not adequately cover the average daily balance of the trust fund. The daily balance on the bank statement was above the coverage of the surety bond for 18 days during the period June 2, 2021, through September 30, 2021. The RTF balance totaled $191,339.13 on July 2, 2021.

Section 68-11-906(f), Tennessee Code Annotated, states, “The nursing home shall maintain a surety bond on all funds held in trust for facility residents and shall make an annual, audited accounting of such funds, available to the residents and for public inspection.”

Failure to maintain an adequate surety bond increases the risk that residents’ trust funds would not be replaced in the event of misappropriation or theft.

Recommendation

Green Hills Center for Rehabilitation and Healing should establish procedures to ensure it complies with applicable laws and regulations to protect resident trust funds. The facility should obtain a surety bond to provide coverage for all money held in trust for the residents.

Management’s Comment

We will increase our periodic review of the surety bond to ensure that the full balance of resident funds is covered by the bond. We will continue reviewing total resident funds balances to determine if the need to increase the surety bond exists.
Finding 4 – Green Hills Center for Rehabilitation and Healing had eight resident trust fund balances exceeding the Medicaid resource limit of $2,000

Green Hills Center for Rehabilitation and Healing had eight Medicaid residents with trust fund balances whose resources exceeded the Supplemental Security Income (SSI) limit of $2,000 as of October 12, 2021. This determination was made after ending balances were recalculated by disregarding stimulus payments posted in the accounts. As a result, the facility billed Medicaid for eight residents who did not satisfy the financial eligibility requirements. The amounts that exceeded the $2,000 limit ranged from $2,124.60 to $14,651.34.

Chapter 1240-03-03.-05(1) of the Rules of the Department of Human Services states, “Applicants for medical assistance are permitted to retain resources in an amount not to exceed the SSI limits.”

Title 20, Code of Federal Regulations, Part 416, Section 1205, limits an individual’s resources to $2,000.00.

Recommendation

Green Hills Center for Rehabilitation and Healing should notify each resident or the resident’s authorized representative when any resident’s funds approach the $2,000 Medicaid resource limit. Those residents must be billed as private payors until enough of the resources have been spent to satisfy the financial eligibility requirements.

Management’s Comment

We will review our processes and retrain facility staff to ensure that resident funds balances are reviewed on a timely basis and appropriate notification to the resident or resident’s authorized representative if the balance approaches $2,000. Facility staff will work with the resident to determine if any patient specific needs exist and will ensure appropriate billing if the resource limit is exceeded.
### Source of Overpayments

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Outstanding resident trust fund checks (see Finding 1)</td>
<td>$49,715.06</td>
</tr>
<tr>
<td>Resident funds held in operating account (see Finding 1)</td>
<td>$6,456.77</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$56,171.83</strong></td>
</tr>
</tbody>
</table>

### Disposition of Overpayments

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Due to residents or their authorized representatives</td>
<td>$49,715.06</td>
</tr>
<tr>
<td>Due to resident trust fund bank account</td>
<td>$6,456.77</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$56,171.83</strong></td>
</tr>
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