



STATE OF NEW YORK  
OFFICE OF THE MEDICAID INSPECTOR GENERAL

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Rochester, New York 14607

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DAVID A. PATERSON  
GOVERNOR

JAMES G. SHEEHAN  
MEDICAID INSPECTOR GENERAL

December 15, 2010

[REDACTED]  
WHNH, Inc.  
(dba Highland Health Care Center)  
c/o Healthcare Associates  
18 Harvard Street  
Rochester, New York 14607

Re: Notice of Rate Changes #10-6995  
NPI Number: [REDACTED]  
Provider Number: [REDACTED]

Dear [REDACTED]

The Department of Social Services/Health conducted an audit of your costs for base period August 1, 1994 through July 31, 1995 (audit #97-M04-1001). This audit resulted in adjustments of your August 1, 1994 through December 31, 1996 rates.

Previously issued Notice(s) of Rate Changes have addressed over or underpayments through December 31, 2007. However, the base period August 1, 1994 through July 31, 1995 is also used to calculate the operating portion of the 2008 through March 31, 2009 rates. Based on the enclosed audited rates calculated by the Bureau of Long Term Care Reimbursement, the Medicaid underpayment currently due the facility is \$3,318. This underpayment 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.

Enclosed are the appropriate rate sheets to support the amount due the facility. The rate sheets reflect only the carry forward of the base period operating expense adjustments. All other components of the 2008 through March 31, 2009 rates may be subject to future audit. The revised rates and Medicaid impact are as follows.

<u>Rate Period</u>	<u>Issued Rates</u>	<u>Final Rates</u>	<u>Rate Decrease (Increase)</u>	<u>Medicaid Days</u>	<u>Medicaid Impact</u>
01/01/08-03/31/08	\$142.53/142.52	\$142.67/142.66	\$(.14)	4,758	\$ (666)
04/01/08-06/30/08	139.41/139.40	139.55/139.54	(.14)	4,428	(620)
07/01/08-12/31/08	142.96/142.95	143.10/143.09	(.14)	9,821	(1,375)
01/01/09-03/31/09	137.74/137.73	137.88/137.87	(.14)	4,691	(657)
<b>TOTAL MEDICAID OVERPAYMENT/(UNDERPAYMENT)</b>					<b><u>\$(3,318)</u></b>

Arrangements for crediting the facility for the amount of the underpayment will be made by the Bureau of Collections Management in our Albany office. Should you have any questions, please contact them at:

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

If you have any questions regarding the above, please call me at

Sincerely,

Director, Audit Resource Management  
Division of Medicaid Audit  
Audit Management and Development  
Office of the Medicaid Inspector General

Attachment  
Enclosure