STATEMENT OF DEFICIENCIES	(X1) PROVIDER/SUPPLIER IDENTIFICATION NUMBER:	(X3) DATE SURVEY COMPLETED
	AL11967442	02/04/2015
NAME OF PROVIDER OR SUPPLIER	STREET ADDRESS, CITY, STATE, ZIP CODE	
Golden Abbey Ormond Beach	1410 Hand Avenue Ormond Beach, FL 32174	
SUMMARY STATEMENT OF DEFICIENCIES (FINDINGS PRECEDED BY TAG AND REGULATORY IDENTIFYING INFORMATION)		

List of Tags Cited:
St - A - 0000 - - Initial Comments
St - A - Z809 - 59a-35.062(3)(e)&(7),408.803(7),408.810 - Proof Of Financial Ability To Operate S-S= C
St - A - Z819 - 408.810(9) Fs - Minimum Licensure Req - Financial Viability S-S= C

Specific Tag Findings:

0000-Initial Comments
An unannounced licensure complaint survey, CCR #2014011881, was conducted on , 2014. Golden Abbey had deficiencies found at the time of the visit.

Z809-Proof of Financial Ability to Operate 59A-35.062(3)(e)&(7),408.803(7),408.810
Based on facility record review and an interview with the administrator, the facility failed to provide notice of a lien on the property and that the financial lender is in the process of foreclosure. The facility also failed to provide proof of financial ability to operate.

The findings include:

1) During an entrance conference at 11:00 am on , 2014, the administrator revealed that the bank holding the mortgage, had served the facility with notice to start the foreclosure proceedings on 2014. He reported that he had not informed the Agency for Health Care Administration of the notice of foreclosure.

The court order was observed and read that the bank had started foreclosure proceedings on 2014.

In interviews with the Agency for Health Care Administration's Assisted Living Facility (ALF) licensing unit and the Area 4 Jacksonville Filed Office, they confirmed there had been no notification received that the facility has started foreclosure proceedings.

2) The facility was requested to submit a proof of financial ability form. Information was received by the ALF licensing unit on . Analysis of the information obtained from the facility was conducted. The facility did not submit the following required schedules of the proof of financial ability form: Schedule 3, Hours and Charges; Schedule 5, Balance Sheet; Schedule 6, Revenues and Expenses for 2 years & Schedule 7, Cash Flows. Schedule 4 of the proof of financial ability form was missing the number of patients per payer type in year 1 and year 2. Schedule 6 of the proof of financial ability form had incorrect data submitted. Projected years one and two, salaries and wages for all categories did not match projected salaries and wages on Schedule 2. In both projected years one and two contracted services do not match the projected contract services on schedule 2.1. The facility did submit information, as required by the proof of financial ability form schedule 2, related to staffing requirements. The analysis revealed that the facility did not allocate enough hours or salaries for staffing in year 1 or 2. The facilities licensed for 55 residents. Under Rule 58A-5.019, Florida Administrative Code, 375 hours of staffing per week is the minimum requirement. The facility is projecting hours for 2 full time employees. At 375 hours per week, the facility would need 9.38 full time employees. The facility also failed to project a sufficient

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budget for resident meals.

A request was submitted to the facility on [redacted] for the missing information on the proof of financial ability (PFA) form . The Agency for Health Care Administration received a second submission of the proof of the financial ability form from the facility. A review of the information on [redacted] revealed the following: In its initial PFA submission, the Assisted Living Facility (ALF) did not submit the required Schedule 3. In its response to omission, the ALF submitted a Schedule 3 for projected years one and two. The Schedule is completed incorrectly. The column heading " Total Number of Days " is [redacted] by multiplying total billable days of the year (typically 365) times the average daily census. The applicant incorrectly entered 365, which would indicate only a single patient. In addition, the column heading " Average Charge per Day " should indicate the average daily charge for a single patient. The applicant incorrectly entered total daily net revenue. In Schedule 4, Projected Operating Revenue, the facility did not indicate the number of patients per payer type in either year one or two and failed to indicate the total number of patients by payer type for either year one or two. This information is required. The facility did not respond to these two omissions. In Schedule 6, Projected Revenue and Expenses, the facility failed to match projected salaries and wages on Schedule 2 to Schedule 6. The facility also failed to project a sufficient budget for resident meals. In Schedule 7, Cash Flows, the facility failed to provide the cash flow statement for year two and failed to balance ending cash balances. The facility did not submit a Schedule 5 in its original submission. In its response to omissions, the ALF Submitted a Schedule 5, Balance Sheet, for projected year one. The balance sheet is not usable for financial analysis due to the following errors and omissions:

Did Not Submit All Schedules

Pursuant to Rule 59A-8.004(5), Florida Administrative Code, for initial applications, the applicant must submit proof of financial ability to operate, pursuant to Section 400.471(3), Florida Statutes. The rule goes on to specify that compliance is demonstrated by completion of schedules 1 through 7 (1 through 6 of the forms for small Assisted Living Facilities) of the assisted living facility application. The facility did not submit Schedule 5, Balance Sheet, for projected year 2 of the PFA schedules.

Balance Sheet Does Not Balance

The year one ending balance sheet does not balance. The total assets do not equal total liabilities and net assets. All proof of financial ability to operate documents are required under Section 400.471(3), Florida Statutes, to be prepared in accordance with generally accepted accounting principles (GAAP). As such, a balance sheet that does not balance is not GAAP and is not acceptable.

Ending Cash Balances

For projected year one, the ending cash balances do not tie between the balance sheet and cash flow statement. The balance sheet indicates a projected year one ending cash balance of$60,000, while Schedule 7, Cash Flow Statement, indicates and ending cash balance of $133,830. Projected year two was not submitted. These two balances should equal. Conflicting amounts on these schedules are not GAAP and are not acceptable.

No Equity or Retained Earnings

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The balance sheet does not indicate any capital or retained earnings and the facility did not provide a reconciliation of retained earnings between the projected balance sheet and projected income statement.

Unclassified

Z819-Minimum Licensure Req - Financial Viability 408.810(9) FS
Based on facility record review and an interview with the administrator, the facility failed to provide notice of a lien on the property and that the financial lender is in the process of foreclosure.

The findings include:

During an entrance conference at 11:00 am on , 2014, the administrator revealed that the bank holding the mortgage, had served the facility with notice to start the foreclosure proceedings on 2014. He reported that he had not informed the Agency for Health Care Administration of the notice of foreclosure.

The court order was observed and read that the bank had started foreclosure proceedings on 2014.

In interviews with the Agency for Health Care Administration's Assisted Living Facility licensing unit and the Area 4 Jacksonville Filed Office, they confirmed there had been no notification received that the facility has started foreclosure proceedings.

Unclassified

RICK SCOTT
GOVERNOR

ELIZABETH DUDEK
SECRETARY

, 2015

Administrator
Golden Abbey Ormond Beach
1410 Hand Avenue
Ormond Beach, FL 32174

RE: CCR #2014011881

Dear Administrator:

This letter reports the findings of a state licensure complaint survey that was conducted on , 2014 by a representative of this office.

Attached is the provider's copy of the State (5000-3547) Form, which indicates the deficiencies that were identified on the day of the visit. Section 408.811(4), Florida Statutes, requires that you correct these deficiencies within thirty days of the date of this letter unless the Agency has approved another timeframe. Staff from this office will conduct a review after to verify that the necessary corrections are in place to correct the deficiencies identified on your survey.

The Quality Assurance Questionnaire has long been employed to obtain your feedback following survey activity. This form has been placed on the Agency's website at http://ahca.myflorida.com/Publications/Forms.shtml as a first step in providing a web-based interactive consumer satisfaction survey system. You may access the questionnaire through the link under Health Facilities and Providers on this page. Your feedback is encouraged and valued, as our goal is to ensure the professional and consistent application of the survey process.

Thank you for the assistance provided to the surveyor. Should you have any questions please call this office at

Sincerely,

Jana Meyering, QIDP
Health Facility Evaluator Supervisor
Division of Health Quality Assurance

JPL/JM/sm
Enclosure

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