

**REPORT
ON THE
RATE SETTING AUDIT
ARCADIA HEALTH CARE CENTER
ARCADIA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1780677088
FISCAL PERIOD ENDED
MAY 31, 2011**

**Audits Section—Burbank
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Debra K. Blake
Auditor: Matthew Li**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 25, 2013

Administrator
Arcadia Health Care Center
1601 South Baldwin Avenue
Arcadia, CA 91007

ARCADIA HEALTH CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1780677088
FISCAL PERIOD ENDED MAY 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs, patient days, and use of share of cost for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$8,001, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement(s) of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement(s) of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement(s) of Account Status.

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rates Development Division.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ARCADIA HEALTH CARE CENTER

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1780677088

OSHPD Facility No.:
206190036

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,207,803	\$ 68.55
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 804,825	\$ 24.99
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 641,767	\$ 19.93
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 398,761	\$ 12.38
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 75,747	\$ 2.35
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 24,429	\$ 0.76
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 108,897	\$ 3.38
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 313,048	\$ 9.72
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 725,988	\$ 22.54
11	Cost of Routine Service/Audited Total Costs	\$ 5,567,384.00	\$ 5,301,265	\$ 164.61
12	Total Patient Days (Adj)	32,205	32,205	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 172.87	\$ 164.61	
14	Overpayments (Adj 23)	\$ 0	\$ 8,001	
15	Medi-Cal Days (Adj 22)	22,211	22,046	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 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	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ARCADIA HEALTH CARE CENTER

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1780677088

OSHPD Facility No.:
206190036

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$ 0	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
ARCADIA HEALTH CARE CENTER

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1780677088

OSHPD Facility No.:
206190036

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 78,153	\$ 78,153		
160	Activities	57,901		\$ 57,901	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	2,071,749	78,153	57,901	2,207,803
110	Intermediate Care	0	0	0	0
115	Mentally Disordered Care	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0
125	Subacute Care	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0
135	Other Routine Services	0	0	0	0
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,207,803	\$ 78,153	\$ 57,901	\$ 2,207,803

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ARCADIA HEALTH CARE CENTER

Provider NPI:
1780677088

OSHPD Facility Number:
206190036

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 249,696	\$ 249,696										
010	Housekeeping	119,067	1,623	\$ 120,690									
060	Laundry and Linen	83,811	5,684	2,765	\$ 92,260								
065	Dietary	246,719	33,599	16,346	0	\$ 296,665							
155	Social Services	N/A	3,661	1,781	0	0	\$ 5,443						
160	Activities	N/A	11,024	5,363	0	0	0	\$ 16,387					
165	Administration	N/A	13,166	6,406	0	0	0	0	\$ 19,572	\$ 19,572			
166	Medical Records	74,278	208	101	0	0	0	0	74,587		\$ 74,587		
170	Inservice Education - Nursing	59,429	2,598	1,264	0	0	0	\$ 63,291					
ANCILLARY SERVICES													
075	Patient Supplies		1,847	898	0	0	0	0	0	2,745	66	251	\$ 3,062
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,174	1,058	0	0	0	0	0	3,232	1,181	4,500	8,913
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,279	622	0	0	0	0	0	1,901	1,194	4,551	7,647
083	Speech Pathology		0	0	0	0	0	0	0	0	127	484	612
085	Pharmacy		0	0	0	0	0	0	0	0	749	2,855	3,604
090	Laboratory		0	0	0	0	0	0	0	0	54	206	260
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		0	0	0	0	0	0	0	0	67	254	320
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		170,490	82,945	92,260	296,665	5,443	16,387	63,291	727,481	16,077	61,267	804,825 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		1,039	506	0	0	0	0	0	1,545	34	131	1,711
145	Other Nonreimbursable		1,303	634	0	0	0	0	0	1,937	23	88	2,047
	TOTAL	\$ 833,000	\$ 249,696	\$ 120,690	\$ 92,260	\$ 296,665	\$ 5,443	\$ 16,387	\$ 63,291	\$ 738,841	\$ 19,572	\$ 74,587	\$ 833,000

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ARCADIA HEALTH CARE CENTER

Provider NPI:
1780677088

OSHPD Facility Number:
206190036

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 198,829	\$ 198,829										
010	Housekeeping	29,499	1,292	\$ 30,791									
060	Laundry and Linen	4,198	4,526	705	\$ 9,429								
065	Dietary	257,874	26,755	4,170	0	\$ 288,799							
155	Social Services	1,519	2,915	454	0	0	\$ 4,889						
160	Activities	2,880	8,778	1,368	0	0	0	\$ 13,026					
165	Administration	N/A	10,484	1,634	0	0	0	0		\$ 12,118	\$ 12,118		
166	Medical Records	7,608	166	26	0	0	0	0		7,799		\$ 7,799	
170	Inservice Education - Nursing	0	2,069	322	0	0	0	0	\$ 2,391				
ANCILLARY SERVICES													
075	Patient Supplies	8,299	1,470	229	0	0	0	0	0	9,999	41	26	\$ 10,066
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	285,176	1,731	270	0	0	0	0	0	287,177	731	471	288,379
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	292,500	1,018	159	0	0	0	0	0	293,677	739	476	294,893
083	Speech Pathology	31,735	0	0	0	0	0	0	0	31,735	79	51	31,864
085	Pharmacy	187,018	0	0	0	0	0	0	0	187,018	464	299	187,780
090	Laboratory	13,496	0	0	0	0	0	0	0	13,496	33	22	13,551
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	16,615	0	0	0	0	0	0	0	16,615	41	27	16,683
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	149,951	135,759	21,162	9,429	288,799	4,889	13,026	2,391	625,406	9,954	6,407	641,767 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	4,024	828	129	0	0	0	0	0	4,981	21	14	5,016
145	Other Nonreimbursable	0	1,038	162	0	0	0	0	0	1,199	14	9	1,223
	TOTAL	\$ 1,491,221	\$ 198,829	\$ 30,791	\$ 9,429	\$ 288,799	\$ 4,889	\$ 13,026	\$ 2,391	\$ 1,471,303	\$ 12,118	\$ 7,799	\$ 1,491,221

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ARCADIA HEALTH CARE CENTER

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1780677088

OSHPD Facility Number:
206190036

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 415,564	84%							
	Property Tax (line 40)	78,939	16%	\$ 494,503						
005	Plant Operations and Maintenance			9,061	\$ 9,061					
010	Housekeeping			3,155	59	\$ 3,214				
060	Laundry and Linen			11,050	206	74	\$ 11,330			
065	Dietary			65,321	1,219	435	0	\$ 66,976		
155	Social Services			7,118	133	47	0	0	\$ 7,298	
160	Activities			21,432	400	143	0	0	0	\$ 21,975
165	Administration			25,597	478	171	0	0	0	0
166	Medical Records			404	8	3	0	0	0	0
170	Inservice Education - Nursing			5,051	94	34	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			3,590	67	24	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,227	79	28	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,487	46	17	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			331,456	6,187	2,209	11,330	66,976	7,298	21,975
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,020	38	13	0	0	0	0
145	Other Nonreimbursable			2,533	47	17	0	0	0	0
	TOTAL	\$ 494,503	100%	\$ 494,503	\$ 9,061	\$ 3,214	\$ 11,330	\$ 66,976	\$ 7,298	\$ 21,975

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ARCADIA HEALTH CARE CENTER

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1780677088

OSHPD Facility Number:
206190036

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 84% Of Total	Property Tax 16% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 415,564	84%							
	Property Tax (line 40)	78,939	16%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 26,245	\$ 26,245				
166	Medical Records				414		\$ 414			
170	Inservice Education - Nursing			\$ 5,179						
	ANCILLARY SERVICES									
075	Patient Supplies			0	3,681	88	1	\$ 3,771	\$ 3,169	\$ 602
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	4,334	1,583	25	5,943	4,994	949
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	2,550	1,601	25	4,176	3,510	667
083	Speech Pathology			0	0	170	3	173	146	28
085	Pharmacy			0	0	1,005	16	1,020	858	163
090	Laboratory			0	0	72	1	74	62	12
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	89	1	91	76	14
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			5,179	452,609	21,559	340	474,508	398,761	75,747*
110	Intermediate Care			0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0*
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,072	46	1	2,118	1,780	338
145	Other Nonreimbursable			0	2,597	31	0	2,629	2,209	420
	TOTAL	\$ 494,503	100%	\$ 5,179	\$ 467,843	\$ 26,245	\$ 414	\$ 494,503	\$ 415,564	\$ 78,939

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ARCADIA HEALTH CARE CENTER

Provider NPI:
1780677088

OSHPD Facility Number:
206190036

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 62% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 9% of Total	Quality Assur. Fees 27% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 5,694												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	878,124												
	Total Costs Allocable as Administration	883,818	62%											
167	CDPH Licensing Fees	29,740	2%											
168	Professional Liability Insurance	132,571	9%											
169	Quality Assurance Fees	381,105	27%											
174	Caregiver Training	0	0%											
	Total	1,427,234	100%						\$ 1,427,234					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 2,745	\$ 9,999	\$ 3,681	\$ 16,425	4,798	\$ 2,971	\$ 100	\$ 446	\$ 1,281	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	3,232	287,177	4,334	294,744	86,100	53,318	1,794	7,998	22,991	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,901	293,677	2,550	298,128	87,089	53,930	1,815	8,089	23,255	0
083	Speech Pathology			0	0	31,735	0	31,735	9,270	5,741	193	861	2,475	0
085	Pharmacy			0	0	187,018	0	187,018	54,632	33,831	1,138	5,075	14,588	0
090	Laboratory			0	0	13,496	0	13,496	3,942	2,441	82	366	1,053	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	16,615	0	16,615	4,854	3,006	101	451	1,296	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,207,803	727,481	625,406	452,609	4,013,299	1,172,362	725,988	24,429	108,897	313,048	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,545	4,981	2,072	8,597	2,511	1,555	52	233	671	0
145	Other Nonreimbursable			0	1,937	1,199	2,597	5,734	1,675	1,037	35	156	447	0
	SUBTOTAL	\$ 1,427,234		\$ 2,207,803	\$ 738,841	\$ 1,471,303	\$ 467,843	\$ 4,885,791	\$ 1,427,234					
	Total Administrative Costs							\$ 1,427,234		\$ 883,818	\$ 29,740	\$ 132,571	\$ 381,105	\$ -
	Unit Cost Multiplier							0.29211934						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 94,159	\$ 19,918	\$ 26,660	\$ 140,736							
	TOTAL FACILITY COSTS							\$ 6,453,761						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ARCADIA HEALTH CARE CENTER

Provider NPI:
1780677088

OSHPD Facility Number:
206190036

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 21)	Plant Ops (SQ FT) 5 (Adj 21)	Hskpng (SQ FT) 10 (Adj 21)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	583									
010	Housekeeping	203	203								
060	Laundry and Linen	711	711	711							
065	Dietary	4,203	4,203	4,203							
155	Social Services	458	458	458							
160	Activities	1,379	1,379	1,379							
165	Administration	1,647	1,647	1,647							
166	Medical Records	26	26	26							
170	Inservice Education - Nursing	325	325	325							
	ANCILLARY SERVICES										
075	Patient Supplies	231	231	231						16,425	16,425
077	Specialized Support Surfaces									0	0
080	Physical Therapy	272	272	272						294,744	294,744
081	Respiratory Therapy									0	0
082	Occupational Therapy	160	160	160						298,128	298,128
083	Speech Pathology									31,735	31,735
085	Pharmacy									187,018	187,018
090	Laboratory									13,496	13,496
095	Home Health Services									0	0
100	Other Ancillary Services									16,615	16,615
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	21,327	21,327	21,327	196,708	98,225	2,221,700	2,221,700	2,221,700	4,013,299	4,013,299
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	130	130	130						8,597	8,597
145	Other Nonreimbursable	163	163	163						5,734	5,734
	TOTAL STATISTICS	31,818	31,235	31,032	196,708	98,225	2,221,700	2,221,700	2,221,700	4,885,791	4,885,791
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 78,153	\$ 57,901			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.035177117	0.026061574			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 249,696	\$ 120,690	\$ 92,260	\$ 296,665	\$ 5,443	\$ 16,387	\$ 63,291	\$ 19,572	\$ 74,587
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		7.99410917	3.88920483	0.46902026	3.02025522	0.00244973	0.00737592	0.02848768	0.00400587	0.01526610
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 198,829	\$ 30,791	\$ 9,429	\$ 288,799	\$ 4,889	\$ 13,026	\$ 2,391	\$ 12,118	\$ 7,799
	UNIT COST MULTIPLIER (INDIRECT OTHER)		6.36558348	0.99224070	0.04793609	2.94017750	0.00220052	0.00586328	0.00107634	0.00248032	0.00159632
	TOTAL CAPITAL COSTS - SCH. 5	\$ 494,503	\$ 9,061	\$ 3,214	\$ 11,330	\$ 66,976	\$ 7,298	\$ 21,975	\$ 5,179	\$ 26,245	\$ 414
	UNIT COST MULTIPLIER (CAPITAL COSTS)	15.54161167	0.29008355	0.10356516	0.05759791	0.68186205	0.00328503	0.00989095	0.00233108	0.00537178	0.00008480

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ARCADIA HEALTH CARE CENTER

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1780677088

OSHPD Facility Number:
206190036

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 210,303	\$ 0	\$ 210,303	(Sch 3)
005	.20-.39	Fringe Benefits	6200	37,663	1,730	39,393	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	204,800	(5,971)	198,829	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 452,766	\$ (4,241)	\$ 448,525	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 98,905	\$ 0	\$ 98,905	(Sch 3)
010	.20-.39	Fringe Benefits	6300	19,348	814	20,162	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	29,499	0	29,499	(Sch 4)
010		Housekeeping - Total	6300	\$ 147,752	\$ 814	\$ 148,566	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	95,496	0	95,496	(Sch 5)
025		Depreciation: Equipment	7140	12,438	0	12,438	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	101,340	(33,525)	67,815	(Sch 5)
040		Property Taxes	7300	119,691	(40,752)	78,939	(Sch 5)
045		Property Insurance	7400	6,165	(471)	5,694	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	239,815	0	239,815	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,175,463	\$ (78,175)	\$ 1,097,288	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 68,985	\$ 0	\$ 68,985	(Sch 3)
060	.20-.39	Fringe Benefits	6400	14,259	567	14,826	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	20,399	(16,201)	4,198	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 103,643	\$ (15,634)	\$ 88,009	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 205,376	\$ 0	\$ 205,376	(Sch 3)
065	.20-.39	Fringe Benefits	6500	39,654	1,689	41,343	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	257,874	0	257,874	(Sch 4)
065		Dietary - Total	6500	\$ 502,904	\$ 1,689	\$ 504,593	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	8,299	0	8,299	(Sch 4)
075		Patient Supplies - Total	8100	\$ 8,299	\$ 0	\$ 8,299	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ARCADIA HEALTH CARE CENTER

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1780677088

OSHPD Facility Number:
206190036

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	285,176	0	285,176	(Sch 4)
080		Physical Therapy - Total	8200	\$ 285,176	\$ 0	\$ 285,176	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	292,500	0	292,500	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 292,500	\$ 0	\$ 292,500	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	31,735	0	31,735	(Sch 4)
083		Speech Pathology - Total	8280	\$ 31,735	\$ 0	\$ 31,735	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	187,018	0	187,018	(Sch 4)
085		Pharmacy - Total	8300	\$ 187,018	\$ 0	\$ 187,018	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	13,496	0	13,496	(Sch 4)
090		Laboratory - Total	8400	\$ 13,496	\$ 0	\$ 13,496	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	20,639	(4,024)	16,615	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 20,639	\$ (4,024)	\$ 16,615	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ARCADIA HEALTH CARE CENTER

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1780677088

OSHPD Facility Number:
206190036

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 838,863	\$ (4,024)	\$ 834,839	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,727,051	\$ 0	\$ 1,727,051	(Sch 2)
105	.20-.39	Fringe Benefits	6110	330,492	14,206	344,698	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	186,297	(36,346)	149,951	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,243,840	\$ (22,140)	\$ 2,221,700	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ARCADIA HEALTH CARE CENTER

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1780677088

OSHPD Facility Number:
206190036

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	0	4,024	4,024 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 4,024	\$ 4,024
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,243,840	\$ (18,116)	\$ 2,225,724
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 63,430	\$ 0	\$ 63,430 (Sch 2)
155	.20-.39	Fringe Benefits	6600	14,201	522	14,723 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,519	0	1,519 (Sch 4)
155		Social Services - Total	6600	\$ 79,150	\$ 522	\$ 79,672

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ARCADIA HEALTH CARE CENTER

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1780677088

OSHPD Facility Number:
206190036

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 49,061	\$ 0	\$ 49,061	(Sch 2)
160	.20-.39	Fringe Benefits	6700	8,436	404	8,840	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,880	0	2,880	(Sch 4)
160		Activities - Total	6700	\$ 60,377	\$ 404	\$ 60,781	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 358,129	\$ 14,091	\$ 372,220	(Sch 6)
165	.20-.39	Fringe Benefits	6900	201,504	(37,348)	164,156	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,117,269	(775,521)	341,748	(Sch 6)
165		Administration - Total	6900	\$ 1,676,902	\$ (798,778)	\$ 878,124	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 0	\$ 57,269	\$ 57,269	(Sch 3)
166	.20-.39	Fringe Benefits	6900	0	17,009	17,009	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	7,608	7,608	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 81,886	\$ 81,886	
167		CDPH Licensing Fees	6900	\$ 0	\$ 29,740	\$ 29,740	(Sch 6)
168		Professional Liability Insurance	6900	\$ 0	\$ 132,571	\$ 132,571	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 381,105	\$ 381,105	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 49,493	\$ 0	\$ 49,493	(Sch 3)
170	.20-.39	Fringe Benefits	6800	9,529	407	9,936	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 59,022	\$ 407	\$ 59,429	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,875,451	\$ (172,143)	\$ 1,703,308	
200		Total		\$ 6,740,164	\$ (286,403)	\$ 6,453,761	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 110,134	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period		Provider NPI		Adjustments
ARCADIA HEALTH CARE CENTER							JUNE 1, 2010 THROUGH MAY 31, 2011		1780677088		23
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>MEMORANDUM ADJUSTMENT</u>											
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include group health insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$110,134	\$110,134	

Provider Name							Fiscal Period	Provider NPI	Adjustments	
ARCADIA HEALTH CARE CENTER							JUNE 1, 2010 THROUGH MAY 31, 2011	1780677088	23	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$1,117,269	(\$71,360)	\$1,045,909 *
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages To reconcile the reported expenses to agree with the provider trial balance 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	358,129	71,360	429,489 *
3	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$20,639	(\$4,024)	\$16,615
	10.5	140	4	8A-1	140	4	Beauty and Barber - Other - Nonlabor To reclassify beauty and barber expense to a nonreimbursable cost center. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328	0	4,024	4,024
4	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	\$201,504	(\$20,810)	\$180,694 *
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	37,663	1,730	39,393
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	19,348	814	20,162
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	14,259	567	14,826
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	39,654	1,689	41,343
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	330,492	14,206	344,698
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	14,201	522	14,723
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	8,436	404	8,840
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	0	471	471 *
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits To reclassify employee benefits to all departments based on total salaries for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	9,529	407	9,936

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
ARCADIA HEALTH CARE CENTER							JUNE 1, 2010 THROUGH MAY 31, 2011	1780677088		23	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
5	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	\$20,399	(\$16,201)	\$4,198	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	186,297	(17,346)	168,951 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,045,909	(34,268)	1,011,641 *	
	10.5	035	4	8A-1	035	4	Leases and Rentals	101,340	67,815	169,155 *	
							To reclassify lease expenses from the using cost centers to the lease and rental cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
6	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	* \$429,489	(\$57,269)	\$372,220	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 180,694	(16,538)	164,156	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,011,641	(7,608)	1,004,033 *	
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	0	57,269	57,269	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	* 471	16,538	17,009	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	0	7,608	7,608	
							To reclassify the medical records expense to the Medical Records cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000				
7	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$168,951	(\$19,000)	\$149,951	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,004,033	19,000	1,023,033 *	
							To reclassify medical director fees to the appropriate cost center. 42 CFR 483.75(i)(2), 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000(b)				

Provider Name							Fiscal Period	Provider NPI		Adjustments	
ARCADIA HEALTH CARE CENTER							JUNE 1, 2010 THROUGH MAY 31, 2011	1780677088		23	
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$1,023,033	(\$29,740)	\$993,293 *
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees To reclassify facility license fees to the California Department Public Health Licensing Fees cost center for proper reporting. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000		0	29,740	29,740
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$993,293	(\$132,571)	\$860,722 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify liability insurance expense to the Professional Liability Insurance cost center for proper reporting. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52100, 52101 and 52506		0	132,571	132,571
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$860,722	(\$381,105)	\$479,617 *
	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees To reclassify quality assurance fees to the Quality Assurance Fees cost center for proper reporting. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52100, 52101 and 52506		0	381,105	381,105

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
ARCADIA HEALTH CARE CENTER							JUNE 1, 2010 THROUGH MAY 31, 2011	1780677088		23	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
11	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To adjust the non medical supplies expense to agree with the provider's invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$204,800	(\$5,971)	\$198,829	
12	10.5	035	4	8A-1	035	4	Leases and Rentals To eliminate Holt and Lease expenses paid to a related party. 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1005, 1011.4, 1011.5, 2300 and 2304	*	\$169,155	(\$101,340)	\$67,815
13	10.5	040	4	8A-1	040	4	Property Taxes To adjust property taxes to agree with property tax bills. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1 and 2304		\$119,691	(\$40,752)	\$78,939
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$479,617		
14							To eliminate legal fees associated to the facility's related organization. 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1000, 2300 and 2304			(\$11,000)	
15							To eliminate other professional fees associated to the facility's related organization. 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1000, 2300 and 2304			(3,250)	
16							To eliminate advertising costs not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105			(7,174)	
-Continued on next page-											
*Balance carried forward from prior/to subsequent adjustments											

Provider Name							Fiscal Period		Provider NPI		Adjustments
ARCADIA HEALTH CARE CENTER							JUNE 1, 2010 THROUGH MAY 31, 2011		1780677088		23
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
-Continued from previous page-											
17									(50,601)		
							To eliminate purchase service expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)				
18									(2,747)		
							To eliminate purchase service expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
19									<u>(63,097)</u>	\$341,748	
							To adjust liability insurance expenses to agree with premium finance agreements. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
20	10.5	045	4	8A-1	045	4	Property Insurance	\$6,165	(\$471)	\$5,694	
							To adjust property insurance expense to agree with the invoices. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name							Fiscal Period		Provider NPI		Adjustments
ARCADIA HEALTH CARE CENTER							JUNE 1, 2010 THROUGH MAY 31, 2011		1780677088		23
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED STATISTICS</u>											
21	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	583	583	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	203	203	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	711	711	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	4,203	4,203	
	10.7	145	1,2,3	7	145	N/A	Other Nonreimbursable	0	163	163	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	458	458	
	10.7	160	1,2,3	7	160	N/A	Activities	0	1,379	1,379	
	10.7	165	1,2,3	7	165	N/A	Administration	0	1,647	1,647	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	26	26	
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	0	325	325	
	10.7	175	1	7	N/A	N/A	Total - Square Feet	22,120	9,698	31,818	
	10.7	175	2	7	N/A	N/A	Total - Square Feet	22,120	9,115	31,235	
	10.7	175	3	7	N/A	N/A	Total - Square Feet	22,120	8,912	31,032	
							To include square footage statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2300, 2304 and 2306				

Provider Name							Fiscal Period		Provider NPI		Adjustments
ARCADIA HEALTH CARE CENTER							JUNE 1, 2010 THROUGH MAY 31, 2011		1780677088		23
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>											
22	4.1	5	2	1	15	N/A	Medi-Cal Days	22,211	(165)	22,046	
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: June 1, 2010 through May 31, 2011 Payment Period: June 1, 2010 through August 31, 2012 Report Date: September 18, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541				

Provider Name							Fiscal Period			Provider NPI		Adjustments	
ARCADIA HEALTH CARE CENTER							JUNE 1, 2010 THROUGH MAY 31, 2011			1780677088		23	
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report										
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No							
<u>ADJUSTMENT TO OTHER MATTERS</u>													
23	Not Reported			1	14	N/A	Overpayment To recover Medi-Cal overpayment because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.50 and 413.20 CMS Pub. 15-1, Section 2409 Title 22, Section 51535 CCR, Title 22, Section 51458.1				\$0	\$8,001	\$8,001