

**REPORT  
ON THE  
RATE SETTING AUDIT**

**ARBOR HILLS NURSING AND REHABILITATION  
CENTER  
LA MESA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1356345706**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

**Audits Section – Santa Ana  
Financial Audits Branch  
Audits and Investigations  
Department of Health Care Services**

**Section Chief: Margaret A. Varho  
Audit Supervisor: Henry Igboke  
Auditor: Ted Ha**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

Date: July 18, 2013

Lois Mastrocola, CFO  
Life Generations Healthcare  
20371 Irvine Avenue, Suite 210  
Newport Beach, CA 92660

ARBOR HILLS NURSING AND REHABILITATION CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1356345706  
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. 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 and patient days 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 Schedule

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 Rate Development Branch.

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:

Lois Mastrocola  
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Chief  
Office of Administrative Appeals and Hearings  
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 95899-7413

**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 95814-5005  
(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—Santa Ana at (714) 558-4434.

**(Original signed by Margaret Varho)**

Margaret A. Varho, Chief  
Audits Section—Santa Ana  
Financial Audits Branch

Certified

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

## Provider Name:

ARBOR HILLS NURSING AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1356345706

## OSHPD Facility No.:

206370735

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,372,695	\$ 99.60
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 827,583	\$ 24.44
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 722,365	\$ 21.33
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 782,864	\$ 23.12
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 64,789	\$ 1.91
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 19,693	\$ 0.58
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 70,736	\$ 2.09
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 349,408	\$ 10.32
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,381,860	\$ 40.81
11	Cost of Routine Service/Audited Total Costs	\$ 7,698,889	\$ 7,591,992	\$ 224.20
12	Total Patient Days (Adj 5)	33,858	33,862	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 227.39	\$ 224.20	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 6)	17,147	17,003	
16	Medi-Cal Managed Care Days (Adj 7)		144	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj )		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj )		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj )		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$	\$ 0	
<b>SUBACUTE CARE</b>				
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:**  
ARBOR HILLS NURSING AND REHABILITATION CENTER

**Fiscal Period:**  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

**Provider NPI:**  
1356345706

**OSHPD Facility No.:**  
206370735

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj )		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj )	\$	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj )		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj )	\$	\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj )		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj )	\$	\$ 0	

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**

ARBOR HILLS NURSING AND REHABILITATION CENTER

**Fiscal Period:**

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

**Provider NPI:**

1356345706

**OSHPD Facility No.:**

206370735

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 91,069	\$ 91,069		
160	Activities	83,092		\$ 83,092	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	392,002	0	0	392,002
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	405,102	0	0	405,102
083	Speech Pathology	53,792	0	0	53,792
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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	3,198,534	91,069	83,092	3,372,695
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
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 4,223,591</b>	<b>\$ 91,069</b>	<b>\$ 83,092</b>	<b>\$ 4,223,591</b>

\* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR**

Provider Name:  
ARBOR HILLS NURSING AND REHABILITATION CENTER

Provider NPI:  
1356345706

OSHPD Facility Number:  
206370735

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 102,449	\$ 102,449										
010	Housekeeping	125,547	1,046	\$ 126,593									
060	Laundry and Linen	96,139	2,884	4,127	\$ 103,150								
065	Dietary	345,806	12,956	0	0	\$ 358,762							
155	Social Services	N/A	523	749	0	0	\$ 1,272						
160	Activities	N/A	5,910	8,459	0	0	0	\$ 14,369					
165	Administration	N/A	5,405	7,736	0	0	0	0	\$ 13,140	\$ 13,140			
166	Medical Records	114,903	1,035	1,481	0	0	0	0	117,418		\$ 117,418		
170	Inservice Education - Nursing	91,296	1,397	2,000	0	0	0	0	\$ 94,693				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		202	289	0	0	0	0	0	491	350	3,130	\$ 3,971
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,307	3,302	0	0	0	0	0	5,609	1,110	9,915	16,633
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		2,307	3,302	0	0	0	0	0	5,609	781	6,980	13,370
083	Speech Pathology		476	681	0	0	0	0	0	1,156	108	965	2,230
085	Pharmacy		1,320	1,889	0	0	0	0	0	3,209	486	4,347	8,042
090	Laboratory		0	0	0	0	0	0	0	0	114	1,019	1,133
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	215	1,923	2,138
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		64,296	92,026	103,150	358,762	1,272	14,369	94,693	728,567	9,965	89,050	827,583 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		386	553	0	0	0	0	0	940	10	89	1,039
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 876,140	\$ 102,449	\$ 126,593	\$ 103,150	\$ 358,762	\$ 1,272	\$ 14,369	\$ 94,693	\$ 745,582	\$ 13,140	\$ 117,418	\$ 876,140

(To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
ARBOR HILLS NURSING AND REHABILITATION CENTER

Provider NPI:  
1356345706

OSHPD Facility Number:  
206370735

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 236,606	\$ 236,606										
010	Housekeeping	52,407	2,417	\$ 54,824									
060	Laundry and Linen	37,081	6,660	1,787	\$ 45,528								
065	Dietary	245,785	29,921	0	0	\$ 275,706							
155	Social Services	3,295	1,208	324	0	0	\$ 4,828						
160	Activities	23,682	13,649	3,663	0	0	0	\$ 40,994					
165	Administration	N/A	12,482	3,350	0	0	0	0		\$ 15,832	\$ 15,832		
166	Medical Records	18,878	2,389	641	0	0	0	0		21,909		\$ 21,909	
170	Inservice Education - Nursing	290	3,227	866	0	0	0	0	\$ 4,383				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	193,812	467	125	0	0	0	0	0	194,404	422	584	\$ 195,410
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	197,823	5,328	1,430	0	0	0	0	0	204,581	1,337	1,850	207,768
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	223	5,328	1,430	0	0	0	0	0	6,981	941	1,302	9,224
083	Speech Pathology	0	1,099	295	0	0	0	0	0	1,393	130	180	1,704
085	Pharmacy	254,109	3,048	818	0	0	0	0	0	257,976	586	811	259,373
090	Laboratory	64,083	0	0	0	0	0	0	0	64,083	137	190	64,411
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	120,881	0	0	0	0	0	0	0	120,881	259	359	121,499
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	133,959	148,492	39,854	45,528	275,706	4,828	40,994	4,383	693,743	12,007	16,615	722,365 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	893	240	0	0	0	0	0	1,132	12	17	1,161
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,582,914</b>	<b>\$ 236,606</b>	<b>\$ 54,824</b>	<b>\$ 45,528</b>	<b>\$ 275,706</b>	<b>\$ 4,828</b>	<b>\$ 40,994</b>	<b>\$ 4,383</b>	<b>\$ 1,545,174</b>	<b>\$ 15,832</b>	<b>\$ 21,909</b>	<b>\$ 1,582,914</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
ARBOR HILLS NURSING AND REHABILITATION CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1356345706

OSHPD Facility Number:  
206370735

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 855,103	92%							
	Property Tax (line 40)	70,767	8%	\$ 925,870						
005	Plant Operations and Maintenance			7,462	\$ 7,462					
010	Housekeeping			9,381	76	\$ 9,457				
060	Laundry and Linen			25,850	210	308	\$ 26,369			
065	Dietary			116,140	944	0	0	\$ 117,084		
155	Social Services			4,690	38	56	0	0	\$ 4,784	
160	Activities			52,980	430	632	0	0	0	\$ 54,042
165	Administration			48,449	394	578	0	0	0	0
166	Medical Records			9,274	75	111	0	0	0	0
170	Inservice Education - Nursing			12,525	102	149	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			1,812	15	22	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			20,680	168	247	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			20,680	168	247	0	0	0	0
083	Speech Pathology			4,264	35	51	0	0	0	0
085	Pharmacy			11,833	96	141	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			576,384	4,683	6,875	26,369	117,084	4,784	54,042
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			3,464	28	41	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 925,870</b>	<b>100%</b>	<b>\$ 925,870</b>	<b>\$ 7,462</b>	<b>\$ 9,457</b>	<b>\$ 26,369</b>	<b>\$ 117,084</b>	<b>\$ 4,784</b>	<b>\$ 54,042</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

## Provider Name:

ARBOR HILLS NURSING AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1356345706

## OSHPD Facility Number:

206370735

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 92% Of Total	Property Tax 8% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 855,103	92%							
	Property Tax (line 40)	70,767	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 49,421	\$ 49,421				
166	Medical Records				9,460		\$ 9,460			
170	Inservice Education - Nursing			\$ 12,777						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	1,849	1,317	252	\$ 3,418	\$ 3,157	\$ 261
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	21,095	4,173	799	26,067	24,075	1,992
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	21,095	2,938	562	24,595	22,715	1,880
083	Speech Pathology			0	4,349	406	78	4,834	4,464	369
085	Pharmacy			0	12,070	1,830	350	14,250	13,160	1,089
090	Laboratory			0	0	429	82	511	472	39
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	809	155	964	891	74
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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			12,777	802,997	37,481	7,175	847,653	782,864	64,789 *
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 *
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	3,534	38	7	3,579	3,305	274
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 925,870	100%	\$ 12,777	\$ 866,989	\$ 49,421	\$ 9,460	\$ 925,870	\$ 855,103	\$ 70,767

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
ARBOR HILLS NURSING AND REHABILITATION CENTER

Provider NPI:  
1356345706

OSHPD Facility Number:  
206370735

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 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. 76% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 19% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 20,999												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,801,074												
	Total Costs Allocable as Administration	1,822,073	76%											
167	CDPH Licensing Fees	25,966	1%											
168	Professional Liability Insurance	93,270	4%											
169	Quality Assurance Fees	460,718	19%											
174	Caregiver Training	0	0%											
	Total	2,402,027	100%						\$ 2,402,027					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 491	\$ 194,404	\$ 1,849	\$ 196,744	64,024	\$ 48,566	\$ 692	\$ 2,486	\$ 12,280	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			392,002	5,609	204,581	21,095	623,286	202,829	153,857	2,193	7,876	38,903	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			405,102	5,609	6,981	21,095	438,786	142,789	108,314	1,544	5,544	27,388	0
083	Speech Pathology			53,792	1,156	1,393	4,349	60,691	19,750	14,982	213	767	3,788	0
085	Pharmacy			0	3,209	257,976	12,070	273,254	88,922	67,453	961	3,453	17,056	0
090	Laboratory			0	0	64,083	0	64,083	20,854	15,819	225	810	4,000	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	120,881	0	120,881	39,337	29,839	425	1,527	7,545	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			3,372,695	728,567	693,743	802,997	5,598,003	1,821,697	1,381,860	19,693	70,736	349,408	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
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	940	1,132	3,534	5,606	1,824	1,384	20	71	350	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 2,402,027		\$ 4,223,591	\$ 745,582	\$ 1,545,174	\$ 866,989	\$ 7,381,335	\$ 2,402,027					
	Total Administrative Costs							\$ 2,402,027		\$ 1,822,073	\$ 25,966	\$ 93,270	\$ 460,718	\$ -
	Unit Cost Multiplier							0.32541904						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 130,558	\$ 37,740	\$ 58,881	\$ 227,180							
	<b>TOTAL FACILITY COSTS</b>							\$ 10,010,542						

\*(To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
ARBOR HILLS NURSING AND REHABILITATION CENTER

Provider NPI:  
1356345706

OSHPD Facility Number:  
206370735

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 4 )	Plant Ops (SQ FT) 5 (Adj 4 )	Hskpng (SQ FT) 10 (Adj 4 )	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Svcs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	140									
010	Housekeeping	176	176								
060	Laundry and Linen	485	485	485							
065	Dietary	2,179	2,179								
155	Social Services	88	88	88							
160	Activities	994	994	994							
165	Administration	909	909	909							
166	Medical Records	174	174	174							
170	Inservice Education - Nursing	235	235	235							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	34	34	34						196,744	196,744
077	Specialized Support Surfaces									0	0
080	Physical Therapy	388	388	388						623,286	623,286
081	Respiratory Therapy									0	0
082	Occupational Therapy	388	388	388						438,786	438,786
083	Speech Pathology	80	80	80						60,691	60,691
085	Pharmacy	222	222	222						273,254	273,254
090	Laboratory									64,083	64,083
095	Home Health Services									0	0
100	Other Ancillary Services									120,881	120,881
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	10,814	10,814	10,814	334,520	100,356	3,332,493	3,332,493	3,332,493	5,598,003	5,598,003
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	65	65	65						5,606	5,606
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	<b>17,371</b>	<b>17,231</b>	<b>14,876</b>	<b>334,520</b>	<b>100,356</b>	<b>3,332,493</b>	<b>3,332,493</b>	<b>3,332,493</b>	<b>7,381,335</b>	<b>7,381,335</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						\$ 91,069 0.027327589	\$ 83,092 0.024933886			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		\$ 102,449 5.94562126	\$ 126,593 8.50991055	\$ 103,150 0.30835207	\$ 358,762 3.57488848	\$ 1,272 0.00038172	\$ 14,369 0.00431173	\$ 94,693 0.02841508	\$ 13,140 0.00178018	\$ 117,418 0.01590746
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		\$ 236,606 13.73141431	\$ 54,824 3.68538108	\$ 45,528 0.13609992	\$ 275,706 2.74727221	\$ 4,828 0.00144867	\$ 40,994 0.01230139	\$ 4,383 0.00131522	\$ 15,832 0.00214485	\$ 21,909 0.00296810
	<b>TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	\$ 925,870 53.29975246	\$ 7,462 0.43305469	\$ 9,457 0.63572022	\$ 26,369 0.07882559	\$ 117,084 1.16668447	\$ 4,784 0.00143569	\$ 54,042 0.01621678	\$ 12,777 0.00383395	\$ 49,421 0.00669540	\$ 9,460 0.00128163

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ARBOR HILLS NURSING AND REHABILITATION CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1356345706

OSHPD Facility Number:  
206370735

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	\$ 82,983	\$ 0	\$ 82,983	(Sch 3)
005	.20-.39	Fringe Benefits	6200	19,466	0	19,466	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	236,606	0	236,606	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 339,055	\$ 0	\$ 339,055	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 100,910	\$ 0	\$ 100,910	(Sch 3)
010	.20-.39	Fringe Benefits	6300	24,637	0	24,637	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	52,407	0	52,407	(Sch 4)
010		Housekeeping - Total	6300	\$ 177,954	\$ 0	\$ 177,954	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	762	0	762	(Sch 5)
025		Depreciation: Equipment	7140	5,873	0	5,873	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	848,468	0	848,468	(Sch 5)
040		Property Taxes	7300	70,767	0	70,767	(Sch 5)
045		Property Insurance	7400	20,999	0	20,999	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,463,878	\$ 0	\$ 1,463,878	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 76,769	\$ 0	\$ 76,769	(Sch 3)
060	.20-.39	Fringe Benefits	6400	19,370	0	19,370	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	37,081	0	37,081	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 133,220	\$ 0	\$ 133,220	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 278,462	\$ 0	\$ 278,462	(Sch 3)
065	.20-.39	Fringe Benefits	6500	67,344	0	67,344	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	245,785	0	245,785	(Sch 4)
065		Dietary - Total	6500	\$ 591,591	\$ 0	\$ 591,591	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	193,812	0	193,812	(Sch 4)
075		Patient Supplies - Total	8100	\$ 193,812	\$ 0	\$ 193,812	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ARBOR HILLS NURSING AND REHABILITATION CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1356345706

OSHPD Facility Number:  
206370735

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	\$ 26,701	\$ 0	\$ 26,701	(Sch 2)
080	.20-.39	Fringe Benefits	8200	6,867	0	6,867	(Sch 2)
080	.79	Agency Staff	8200	358,434	0	358,434	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	197,823	0	197,823	(Sch 4)
080		Physical Therapy - Total	8200	\$ 589,825	\$ 0	\$ 589,825	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 27,417	\$ 0	\$ 27,417	(Sch 2)
082	.20-.39	Fringe Benefits	8250	6,610	0	6,610	(Sch 2)
082	.79	Agency Staff	8250	371,075	0	371,075	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	223	0	223	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 405,325	\$ 0	\$ 405,325	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280	53,792	0	53,792	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 53,792	\$ 0	\$ 53,792	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	254,109	0	254,109	(Sch 4)
085		Pharmacy - Total	8300	\$ 254,109	\$ 0	\$ 254,109	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	64,083	0	64,083	(Sch 4)
090		Laboratory - Total	8400	\$ 64,083	\$ 0	\$ 64,083	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		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	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	110,983	9,898	120,881	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 110,983	\$ 9,898	\$ 120,881	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ARBOR HILLS NURSING AND REHABILITATION CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1356345706

OSHPD Facility Number:  
206370735

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	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		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	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,671,929	\$ 9,898	\$ 1,681,827	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,582,136	\$ 0	\$ 2,582,136	(Sch 2)
105	.20-.39	Fringe Benefits	6110	616,398	0	616,398	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	133,959	0	133,959	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,332,493	\$ 0	\$ 3,332,493	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		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	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		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	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		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	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		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	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ARBOR HILLS NURSING AND REHABILITATION CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1356345706

OSHPD Facility Number:  
206370735

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	
128	.20-.39	Fringe Benefits	6170		0	0	
128	.49	Agency Staff	6170		0	0	
128	.40-.99	Other - Nonlabor	6170		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	
130	.20-.39	Fringe Benefits	6180		0	0	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180		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	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		0	0	
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0	(Sch 2)
		<b>Other Nonreimbursable</b>					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		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	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900		0	0	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		<b>Subtotal 105 - 145</b>		\$ 3,332,493	\$ 0	\$ 3,332,493	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 73,418	\$ 0	\$ 73,418	(Sch 2)
155	.20-.39	Fringe Benefits	6600	17,651	0	17,651	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	28,692	(25,397)	3,295	(Sch 4)
155		Social Services - Total	6600	\$ 119,761	\$ (25,397)	\$ 94,364	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ARBOR HILLS NURSING AND REHABILITATION CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1356345706

OSHPD Facility Number:  
206370735

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	\$ 66,888	\$ 0	\$ 66,888	(Sch 2)
160	.20-.39	Fringe Benefits	6700	16,204	0	16,204	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	23,682	0	23,682	(Sch 4)
160		Activities - Total	6700	\$ 106,774	\$ 0	\$ 106,774	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 578,318	\$ 0	\$ 578,318	(Sch 6)
165	.20-.39	Fringe Benefits	6900	135,691	0	135,691	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,233,335	(146,270)	1,087,065	(Sch 6)
165		Administration - Total	6900	\$ 1,947,344	\$ (146,270)	\$ 1,801,074	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 93,067	\$ 0	\$ 93,067	(Sch 3)
166	.20-.39	Fringe Benefits	6900	21,836	0	21,836	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	18,878	0	18,878	(Sch 4)
166		Medical Records - Total	6900	\$ 133,781	\$ 0	\$ 133,781	
167		CDPH Licensing Fees	6900	\$ 25,966	\$ 0	\$ 25,966	(Sch 6)
168		Professional Liability Insurance	6900	\$ 93,270	\$ 0	\$ 93,270	(Sch 6)
169		Quality Assurance Fees	6900	\$ 460,718	\$ 0	\$ 460,718	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 73,638	\$ 0	\$ 73,638	(Sch 3)
170	.20-.39	Fringe Benefits	6800	17,658	0	17,658	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	290	0	290	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 91,586	\$ 0	\$ 91,586	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 2,979,200	\$ (171,667)	\$ 2,807,533	
200		<b>Total</b>		\$ 10,172,311	\$ (161,769)	\$ 10,010,542	

210	0.24	Total Facility Group Health Insurance (Adj 8) *	6900			\$ 183,203	
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
ARBOR HILLS NURSING AND REHABILITATION CENTER

Provider NPI:  
1356345706

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Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:  
ARBOR HILLS NURSING AND REHABILITATION CENTER

Provider NPI:  
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OSHPD Facility Number:  
206370735  
Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	9,898		9,898					
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

Provider Name:  
ARBOR HILLS NURSING AND REHABILITATION CENTER

Provider NPI:  
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OSHPD Facility Number:  
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Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	(25,397)	(15,499)	(9,898)					
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(146,270)	15,499		(161,769)				
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name:  
ARBOR HILLS NURSING AND REHABILITATION CENTER

Provider NPI:  
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OSHPD Facility Number:  
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Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200		Total	<u>(\$161,769)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>(161,769)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period		Provider NPI		Adjustments
ARBOR HILLS NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1356345706		8
Report References											
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
1	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabo	\$28,692	(\$15,499)	\$13,193 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	1,233,335	15,499	1,248,834 *	
							To reclassify the replacement of patient lost item expense to the appropriate cost center				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300, 2302 and 230				
2	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabo	\$110,983	\$9,898	\$120,881	
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabo	* 13,193	(9,898)	3,295	
							To reclassify patient transportation cost to the appropriate cost center				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2203.2, 2300, 2302.4 and 2302.4				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
ARBOR HILLS NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1356345706		8
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					
<b><u>ADJUSTMENT TO REPORTED COSTS</u></b>											
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Life Generations Healthcare Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$1,248,834	(\$161,769)	\$1,087,065

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
ARBOR HILLS NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1356345706		8
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					
<b><u>ADJUSTMENT TO REPORTED STATISTICS</u></b>											
4	10.7	165	1,2,3	7	165	N/A	Administration (Square Feet)	1,360	(451)	909	
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	89	146	235	
	10.7	175	1	7	175	N/A	Total - Square Feet	17,676	(305)	17,371	
	10.7	175	2	7	175	N/A	Total - Square Feet	17,536	(305)	17,231	
	10.7	175	3	7	175	N/A	Total - Square Feet	15,181	(305)	14,876	
							To adjust square footage statistics to agree with the provider's square footage schedule in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period		Provider NPI		Adjustments
ARBOR HILLS NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1356345706		8
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					
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>											
5	4.1	5	6	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	33,858	4	33,862	
6	4.1	5	2	1	15	N/A	Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through October 10, 2012 Report Date: October 24, 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	17,147	(144)	17,003	
7	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To adjust Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	144	144	

Provider Name							Fiscal Period			Provider NPI		Adjustments
ARBOR HILLS NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1356345706		8
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>												
8	Not Reported			8A-1	210	N/A	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, Section 2300 and 2304			\$0	\$183,203	\$183,203