

**REPORT
ON THE
RATE SETTING AUDIT
CASTLE MANOR NURSING AND REHABILITATION
CENTER
NATIONAL CITY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1497759856**

**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: Huyen Stefan**



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

CASTLE MANOR NURSING AND REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1497759856
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 Medi-Cal Benefits, Waiver Analysis and Rates 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.

Lois Mastrocola
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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—Santa Ana at (714) 558-4434.

Original signed by Stan Van Arsdale)
for

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

CASTLE MANOR NURSING AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1497759856

OSHPD Facility No.:

206374014

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	\$ 3,493,078	\$ 100.88
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 865,533	\$ 25.00
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 758,360	\$ 21.90
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 592,396	\$ 17.11
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 64,984	\$ 1.88
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 18,906	\$ 0.55
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 61,979	\$ 1.79
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 352,623	\$ 10.18
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,061,379	\$ 30.65
11	Cost of Routine Service/Audited Total Costs	\$ 7,407,866	\$ 7,269,238	\$ 209.94
12	Total Patient Days (Adj)	34,625	34,625	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 213.95	\$ 209.94	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 10)	18,618	18,434	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
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	
MENTALLY DISORDERED CARE				
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	
DEVELOPMENTALLY DISABLED CARE				
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	
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:

CASTLE MANOR NURSING AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1497759856

OSHPD Facility No.:

206374014

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	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
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	
OTHER ROUTINE SERVICES				
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:
CASTLE MANOR NURSING AND REHABILITATION CENTER

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

Provider NPI:
1497759856

OSHPD Facility No.:
206374014

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	\$ 115,369	\$ 115,369		
160	Activities	102,042		\$ 102,042	
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	483,233	0	0	483,233
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	409,501	0	0	409,501
083	Speech Pathology	85,413	0	0	85,413
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	3,275,667	115,369	102,042	3,493,078 *
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	\$ 4,471,225	\$ 115,369	\$ 102,042	\$ 4,471,225

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
CASTLE MANOR NURSING AND REHABILITATION CENTER

Provider NPI:
1497759856

OSHPD Facility Number:
206374014

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 97,275	\$ 97,275										
010	Housekeeping	183,793	1,661	\$ 185,454									
060	Laundry and Linen	47,328	1,806	4,278	\$ 53,412								
065	Dietary	366,731	17,338	0	0	\$ 384,069							
155	Social Services	N/A	374	887	0	0	\$ 1,261						
160	Activities	N/A	4,346	10,297	0	0	0	\$ 14,643					
165	Administration	N/A	6,704	15,883	0	0	0	0	\$ 22,587	\$ 22,587			
166	Medical Records	142,330	454	1,075	0	0	0	0	143,859		\$ 143,859		
170	Inservice Education - Nursing	88,765	1,675	3,968	0	0	0	0	\$ 94,408				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	478	3,043	\$ 3,521
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,620	6,207	0	0	0	0	0	8,827	2,089	13,304	24,219
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,637	3,879	0	0	0	0	0	5,517	1,319	8,399	15,234
083	Speech Pathology		407	964	0	0	0	0	0	1,371	276	1,760	3,407
085	Pharmacy		0	0	0	0	0	0	0	0	921	5,866	6,787
090	Laboratory		0	0	0	0	0	0	0	0	180	1,148	1,328
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	371	2,361	2,732
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		57,313	135,787	53,412	384,069	1,261	14,643	94,408	740,893	16,914	107,726	865,533 *
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		940	2,228	0	0	0	0	0	3,168	40	252	3,460
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 926,222	\$ 97,275	\$ 185,454	\$ 53,412	\$ 384,069	\$ 1,261	\$ 14,643	\$ 94,408	\$ 759,776	\$ 22,587	\$ 143,859	\$ 926,222

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
CASTLE MANOR NURSING AND REHABILITATION CENTER

Provider NPI:
1497759856

OSHPD Facility Number:
206374014

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 Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 228,221	\$ 228,221										
010	Housekeeping	49,443	3,896	\$ 53,339									
060	Laundry and Linen	28,852	4,237	1,231	\$ 34,319								
065	Dietary	266,191	40,677	0	0	\$ 306,868							
155	Social Services	7,687	878	255	0	0	\$ 8,820						
160	Activities	14,657	10,197	2,962	0	0	0	\$ 27,815					
165	Administration	N/A	15,728	4,568	0	0	0	0		\$ 20,297	\$ 20,297		
166	Medical Records	23,892	1,065	309	0	0	0	0		25,266		\$ 25,266	
170	Inservice Education - Nursing	15	3,929	1,141	0	0	0	0	\$ 5,086				
ANCILLARY SERVICES													
075	Patient Supplies	157,510	0	0	0	0	0	0	0	157,510	429	534	\$ 158,474
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	168,943	6,146	1,785	0	0	0	0	0	176,875	1,877	2,336	181,088
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	2,462	3,842	1,116	0	0	0	0	0	7,419	1,185	1,475	10,079
083	Speech Pathology	5	955	277	0	0	0	0	0	1,237	248	309	1,795
085	Pharmacy	303,614	0	0	0	0	0	0	0	303,614	828	1,030	305,472
090	Laboratory	59,409	0	0	0	0	0	0	0	59,409	162	202	59,773
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	122,219	0	0	0	0	0	0	0	122,219	333	415	122,967
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	167,814	134,465	39,055	34,319	306,868	8,820	27,815	5,086	724,241	15,199	18,920	758,360 *
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	0	2,206	641	0	0	0	0	0	2,847	36	44	2,927
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,600,934	\$ 228,221	\$ 53,339	\$ 34,319	\$ 306,868	\$ 8,820	\$ 27,815	\$ 5,086	\$ 1,555,372	\$ 20,297	\$ 25,266	\$ 1,600,934

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CASTLE MANOR NURSING AND REHABILITATION CENTER

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

Provider NPI:
1497759856

OSHPD Facility Number:
206374014

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)	\$ 642,311	90%							
	Property Tax (line 40)	70,459	10%	\$ 712,770						
005	Plant Operations and Maintenance			32,675	\$ 32,675					
010	Housekeeping			11,611	558	\$ 12,169				
060	Laundry and Linen			12,625	607	281	\$ 13,513			
065	Dietary			121,215	5,824	0	0	\$ 127,039		
155	Social Services			2,617	126	58	0	0	\$ 2,801	
160	Activities			30,386	1,460	676	0	0	0	\$ 32,521
165	Administration			46,870	2,252	1,042	0	0	0	0
166	Medical Records			3,173	152	71	0	0	0	0
170	Inservice Education - Nursing			11,709	563	260	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			18,316	880	407	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			11,448	550	255	0	0	0	0
083	Speech Pathology			2,846	137	63	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			400,704	19,252	8,910	13,513	127,039	2,801	32,521
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			6,574	316	146	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 712,770	100%	\$ 712,770	\$ 32,675	\$ 12,169	\$ 13,513	\$ 127,039	\$ 2,801	\$ 32,521

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CASTLE MANOR NURSING AND REHABILITATION CENTER

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

Provider NPI:
1497759856

OSHPD Facility Number:
206374014

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 90% Of Total	Property Tax 10% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 642,311	90%							
	Property Tax (line 40)	70,459	10%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 50,164	\$ 50,164				
166	Medical Records				3,396		\$ 3,396			
170	Inservice Education - Nursing			\$ 12,532						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	1,061	72	\$ 1,133	\$ 1,021	\$ 112
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	19,604	4,639	314	24,557	22,129	2,427
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	12,252	2,929	198	15,379	13,859	1,520
083	Speech Pathology			0	3,046	614	42	3,701	3,335	366
085	Pharmacy			0	0	2,046	138	2,184	1,968	216
090	Laboratory			0	0	400	27	427	385	42
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	823	56	879	792	87
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			12,532	617,272	37,565	2,543	657,379	592,396	64,984
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	7,036	88	6	7,130	6,425	705
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 712,770	100%	\$ 12,532	\$ 659,210	\$ 50,164	\$ 3,396	\$ 712,770	\$ 642,311	\$ 70,459

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
CASTLE MANOR NURSING AND REHABILITATION CENTER

Provider NPI:
1497759856

OSHPD Facility Number:
206374014

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. 71% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 24% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 18,374												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,399,007												
	Total Costs Allocable as Administration	1,417,381	71%											
167	CDPH Licensing Fees	25,248	1%											
168	Professional Liability Insurance	82,767	4%											
169	Quality Assurance Fees	470,898	24%											
174	Caregiver Training	0	0%											
	Total	1,996,294	100%						\$ 1,996,294					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ -	\$ 157,510	\$ -	\$ 157,510	42,231	\$ 29,984	\$ 534	\$ 1,751	\$ 9,962	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			483,233	8,827	176,875	19,604	688,538	184,609	131,074	2,335	7,654	43,547	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			409,501	5,517	7,419	12,252	434,689	116,548	82,750	1,474	4,832	27,492	0
083	Speech Pathology			85,413	1,371	1,237	3,046	91,067	24,417	17,336	309	1,012	5,760	0
085	Pharmacy			0	0	303,614	0	303,614	81,404	57,798	1,030	3,375	19,202	0
090	Laboratory			0	0	59,409	0	59,409	15,929	11,309	201	660	3,757	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	122,219	0	122,219	32,769	23,266	414	1,359	7,730	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			3,493,078	740,893	724,241	617,272	5,575,484	1,494,887	1,061,379	18,906	61,979	352,623	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	3,168	2,847	7,036	13,051	3,499	2,485	44	145	825	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,996,294		\$ 4,471,225	\$ 759,776	\$ 1,555,372	\$ 659,210	\$ 7,445,582	\$ 1,996,294					
	Total Administrative Costs							\$ 1,996,294		\$ 1,417,381	\$ 25,248	\$ 82,767	\$ 470,898	\$ -
	Unit Cost Multiplier							0.26811791						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 166,446	\$ 45,563	\$ 53,560	\$ 265,569							
	TOTAL FACILITY COSTS							\$ 9,707,445						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
CASTLE MANOR NURSING AND REHABILITATION CENTER

Provider NPI:
1497759856

OSHPD Facility Number:
206374014

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	999									
010	Housekeeping	355	355								
060	Laundry and Linen	386	386	386							
065	Dietary	3,706	3,706								
155	Social Services	80	80	80							
160	Activities	929	929	929							
165	Administration	1,433	1,433	1,433							
166	Medical Records	97	97	97							
170	Inservice Education - Nursing	358	358	358							
	ANCILLARY SERVICES										
075	Patient Supplies									157,510	157,510
077	Specialized Support Surfaces									0	0
080	Physical Therapy	560	560	560						688,538	688,538
081	Respiratory Therapy									0	0
082	Occupational Therapy	350	350	350						434,689	434,689
083	Speech Pathology	87	87	87						91,067	91,067
085	Pharmacy									303,614	303,614
090	Laboratory									59,409	59,409
095	Home Health Services									0	0
100	Other Ancillary Services									122,219	122,219
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	12,251	12,251	12,251	340,020	102,006	3,443,481	3,443,481	3,443,481	5,575,484	5,575,484
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	201	201	201						13,051	13,051
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	21,792	20,793	16,732	340,020	102,006	3,443,481	3,443,481	3,443,481	7,445,582	7,445,582
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 115,369 0.033503597	\$ 102,042 0.029633386			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 97,275 4.67825711	\$ 185,454 11.08377847	\$ 53,412 0.15708531	\$ 384,069 3.76515716	\$ 1,261 0.00036619	\$ 14,643 0.00425236	\$ 94,408 0.02741639	\$ 22,587 0.00303361	\$ 143,859 0.01932138
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 228,221 10.97585726	\$ 53,339 3.18786931	\$ 34,319 0.10093288	\$ 306,868 3.00832821	\$ 8,820 0.00256139	\$ 27,815 0.00807761	\$ 5,086 0.00147688	\$ 20,297 0.00272600	\$ 25,266 0.00339341
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 712,770 32.70787445	\$ 32,675 1.57145032	\$ 12,169 0.72729861	\$ 13,513 0.03974048	\$ 127,039 1.24540887	\$ 2,801 0.00081329	\$ 32,521 0.00944427	\$ 12,532 0.00363945	\$ 50,164 0.00673748	\$ 3,396 0.00045606

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

CASTLE MANOR NURSING AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1497759856

OSHPD Facility Number:

206374014

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	\$ 77,416	\$ 0	\$ 77,416	(Sch 3)
005	.20-.39	Fringe Benefits	6200	19,859	0	19,859	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	233,320	(5,099)	228,221	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 330,595	\$ (5,099)	\$ 325,496	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 144,411	\$ 0	\$ 144,411	(Sch 3)
010	.20-.39	Fringe Benefits	6300	39,382	0	39,382	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	49,443	0	49,443	(Sch 4)
010		Housekeeping - Total	6300	\$ 233,236	\$ 0	\$ 233,236	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	563	0	563	(Sch 5)
025		Depreciation: Equipment	7140	6,122	0	6,122	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	635,626	0	635,626	(Sch 5)
040		Property Taxes	7300	70,622	(163)	70,459	(Sch 5)
045		Property Insurance	7400	18,374	0	18,374	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,295,138	\$ (5,262)	\$ 1,289,876	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 37,124	\$ 0	\$ 37,124	(Sch 3)
060	.20-.39	Fringe Benefits	6400	10,204	0	10,204	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	28,852	0	28,852	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 76,180	\$ 0	\$ 76,180	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 283,314	\$ 0	\$ 283,314	(Sch 3)
065	.20-.39	Fringe Benefits	6500	83,417	0	83,417	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	266,191	0	266,191	(Sch 4)
065		Dietary - Total	6500	\$ 632,922	\$ 0	\$ 632,922	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
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	157,510	0	157,510	(Sch 4)
075		Patient Supplies - Total	8100	\$ 157,510	\$ 0	\$ 157,510	
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:

CASTLE MANOR NURSING AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1497759856

OSHPD Facility Number:

206374014

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	\$ 21,778	\$ 0	\$ 21,778	(Sch 2)
080	.20-.39	Fringe Benefits	8200	5,796	0	5,796	(Sch 2)
080	.79	Agency Staff	8200	455,659	0	455,659	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	168,943	0	168,943	(Sch 4)
080		Physical Therapy - Total	8200	\$ 652,176	\$ 0	\$ 652,176	
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	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	409,501	0	409,501	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	2,462	0	2,462	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 411,963	\$ 0	\$ 411,963	
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	85,413	0	85,413	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	5	0	5	(Sch 4)
083		Speech Pathology - Total	8280	\$ 85,418	\$ 0	\$ 85,418	
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	303,614	0	303,614	(Sch 4)
085		Pharmacy - Total	8300	\$ 303,614	\$ 0	\$ 303,614	
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	59,409	0	59,409	(Sch 4)
090		Laboratory - Total	8400	\$ 59,409	\$ 0	\$ 59,409	
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	115,475	6,744	122,219	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 115,475	\$ 6,744	\$ 122,219	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

CASTLE MANOR NURSING AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1497759856

OSHPD Facility Number:

206374014

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		\$ 1,785,565	\$ 6,744	\$ 1,792,309	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,602,047	\$ 0	\$ 2,602,047	(Sch 2)
105	.20-.39	Fringe Benefits	6110	673,620	0	673,620	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	171,174	(3,360)	167,814	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,446,841	\$ (3,360)	\$ 3,443,481	
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:
CASTLE MANOR NURSING AND REHABILITATION CENTER

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

Provider NPI:
1497759856

OSHPD Facility Number:
206374014

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)
		Other Nonreimbursable				
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		Subtotal 105 - 145		\$ 3,446,841	\$ (3,360)	\$ 3,443,481
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 91,587	\$ 0	\$ 91,587 (Sch 2)
155	.20-.39	Fringe Benefits	6600	23,782	0	23,782 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	19,586	(11,899)	7,687 (Sch 4)
155		Social Services - Total	6600	\$ 134,955	\$ (11,899)	\$ 123,056

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CASTLE MANOR NURSING AND REHABILITATION CENTER

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

Provider NPI:
1497759856

OSHPD Facility Number:
206374014

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	\$ 79,983	\$ 0	\$ 79,983	(Sch 2)
160	.20-.39	Fringe Benefits	6700	22,059	0	22,059	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	14,657	0	14,657	(Sch 4)
160		Activities - Total	6700	\$ 116,699	\$ 0	\$ 116,699	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 419,070	\$ 0	\$ 419,070	(Sch 6)
165	.20-.39	Fringe Benefits	6900	104,756	(1,919)	102,837	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,044,626	(167,526)	877,100	(Sch 6)
165		Administration - Total	6900	\$ 1,568,452	\$ (169,445)	\$ 1,399,007	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 112,331	\$ 0	\$ 112,331	(Sch 3)
166	.20-.39	Fringe Benefits	6900	28,080	1,919	29,999	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	23,892	0	23,892	(Sch 4)
166		Medical Records - Total	6900	\$ 164,303	\$ 1,919	\$ 166,222	
167		CDPH Licensing Fees	6900	\$ 25,248	\$ 0	\$ 25,248	(Sch 6)
168		Professional Liability Insurance	6900	\$ 82,767	\$ 0	\$ 82,767	(Sch 6)
169		Quality Assurance Fees	6900	\$ 470,898	\$ 0	\$ 470,898	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 70,707	\$ 0	\$ 70,707	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,058	0	18,058	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	15	0	15	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 88,780	\$ 0	\$ 88,780	
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	
		Subtotal 155 - 174		\$ 2,652,102	\$ (179,425)	\$ 2,472,677	
200		Total		\$ 9,888,748	\$ (181,303)	\$ 9,707,445	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 185,620	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
CASTLE MANOR NURSING AND REHABILITATION CENTER

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206374014

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

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	(\$181,303) (To Sch 8)	0	0	0	0	(163)	(5,099)	(360)	(175,681)

Provider Name							Fiscal Period	Provider NPI		Adjustments
CASTLE MANOR NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1497759856		10
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	Not Reported			8	210	N/A	Facility Group Health Insurance To identify Group Health Insurance in the audit report for informational purpose only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$185,620	\$185,620

Provider Name							Fiscal Period	Provider NPI	Adjustments		
CASTLE MANOR NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1497759856	10		
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	2	8A-1	165	2	Administration - Fringe Benefits	\$104,756	(\$1,919)	\$102,837	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	28,080	1,919	29,999	
							To reclassify reported fringe benefits to the appropriate cost center 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
3	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	\$19,586	(\$8,155)	\$11,431 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	1,044,626	8,155	1,052,781 *	
							To reclassify patient lost item replacement expenses from Social Services to Administration cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
4	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$171,174	(\$3,000)	\$168,174 *	
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	* 11,431	3,000	14,431 *	
							To reclassify psychiatric services fees from Skilled Nursing Care to Social Services cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
5	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$115,475	\$6,744	\$122,219	
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	* 14,431	(6,744)	7,687	
							To reclassify patient transportation expenses from Social Services to Other Ancillary Services cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
CASTLE MANOR NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1497759856		10
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>										
6	10.5	040	4	8A-1	040	4	Property Taxes To adjust reported property tax expenses to agree with the provider's paid invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$70,622	(\$163)	\$70,459
7	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate patient television costs. 42 CFR 413.9 (c) (3), 413.24, and 413.50 CMS Pub. 15-1, Sections 2106.1 and 2304	\$233,320	(\$5,099)	\$228,221
8	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate the repair expense that was already reported on Plant Operations and Maintenance cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* \$168,174	(\$360)	\$167,814
9	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 fiscal year ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	* \$1,052,781	(\$175,681)	\$877,100

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments		
CASTLE MANOR NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1497759856		10		
Report References														
Cost Report			Audit Report				Explanation of Audit Adjustments					As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No								
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>														
10	4.1	5	2	1	15	N/A	Medi-Cal 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 September 30, 2012 Report Date: October 1, 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					18,618	(184)	18,434