

**REPORT
ON THE
RATE SETTING AUDIT**

**ARROYO GRANDE CARE CENTER
ARROYO GRANDE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1780850222**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Michael Harrold
Audit Supervisor: Kathy Atkins
Auditor: Barbara Still**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 26, 2013

Marie Moya, Controller
Compass Health, Inc.
200 South 13th Street, Suite 205
Grover Beach, CA 93433

ARROYO GRANDE CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1780850222
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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$460, which resulted from Medi-Cal overpayments

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

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Fresno at (559) 446-2458.

Original Signed By

Michael A. Harrold, Chief
Audits Section—Fresno
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ARROYO GRANDE CARE CENTER

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

Provider NPI:
1780850222

OSHPD Facility No.:
206400527

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	\$ 3,218,004	\$ 93.99
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 788,064	\$ 23.02
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 663,442	\$ 19.38
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 464,229	\$ 13.56
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 22,092	\$ 0.65
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 19,642	\$ 0.57
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 26,743	\$ 0.78
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 18,514	\$ 0.54
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 384,818	\$ 11.24
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 728,370	\$ 21.27
11	Cost of Routine Service/Audited Total Costs	\$ 6,297,155.00	\$ 6,333,918	\$ 185.00
12	Total Patient Days (Adj)	34,237	34,237	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 183.93	\$ 185.00	
14	Overpayments (Adj 11)	\$ 0	\$ (460)	
15	Medi-Cal Days (Adj 9)	21,193	0	
16	Medi-Cal Managed Care Days (Adj 10)		21,193	
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:
ARROYO GRANDE CARE CENTER

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

Provider NPI:
1780850222

OSHPD Facility No.:
206400527

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:
ARROYO GRANDE CARE CENTER

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

Provider NPI:
1780850222

OSHPD Facility No.:
206400527

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	\$ 96,890	\$ 96,890		
160	Activities	111,175		\$ 111,175	
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	344,294	0	0	344,294
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	300,522	0	0	300,522
083	Speech Pathology	32,373	0	0	32,373
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	3,009,939	96,890	111,175	3,218,004 *
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	\$ 3,895,193	\$ 96,890	\$ 111,175	\$ 3,895,193

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ARROYO GRANDE CARE CENTER

Provider NPI:
1780850222

OSHPD Facility Number:
206400527

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	\$ 47,916	\$ 47,916										
010	Housekeeping	155,725	425	\$ 156,150									
060	Laundry and Linen	100,446	1,452	4,773	\$ 106,670								
065	Dietary	356,101	6,955	22,868	0	\$ 385,924							
155	Social Services	N/A	984	3,234	0	0	\$ 4,218						
160	Activities	N/A	1,374	4,519	0	0	0	\$ 5,894					
165	Administration	N/A	2,036	6,696	0	0	0	0	\$ 8,733	\$ 8,733			
166	Medical Records	94,870	662	2,177	0	0	0	0	97,709		\$ 97,709		
170	Inservice Education - Nursing	62,433	1,276	4,196	0	0	0	0	\$ 67,905				
ANCILLARY SERVICES													
075	Patient Supplies		396	1,302	0	0	0	0	0	1,699	48	543	\$ 2,290
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		601	1,976	0	0	0	0	0	2,576	514	5,750	8,840
081	Respiratory Therapy		32	105	0	0	0	0	0	137	1	11	149
082	Occupational Therapy		601	1,976	0	0	0	0	0	2,576	451	5,045	8,073
083	Speech Pathology		601	1,976	0	0	0	0	0	2,576	65	727	3,369
085	Pharmacy		0	0	0	0	0	0	0	0	383	4,288	4,671
090	Laboratory		0	0	0	0	0	0	0	0	0	5	6
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	36	406	443
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		30,191	99,269	106,670	385,924	4,218	5,894	67,905	700,071	7,219	80,773	788,064 *
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		330	1,084	0	0	0	0	0	1,414	14	160	1,588
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 817,491	\$ 47,916	\$ 156,150	\$ 106,670	\$ 385,924	\$ 4,218	\$ 5,894	\$ 67,905	\$ 711,050	\$ 8,733	\$ 97,709	\$ 817,491

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR**

Provider Name:
ARROYO GRANDE CARE CENTER

Provider NPI:
1780850222

OSHPD Facility Number:
206400527

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	\$ 266,735	\$ 266,735										
010	Housekeeping	21,926	2,368	\$ 24,294									
060	Laundry and Linen	17,092	8,081	743	\$ 25,915								
065	Dietary	196,791	38,716	3,558	0	\$ 239,065							
155	Social Services	11,407	5,476	503	0	0	\$ 17,386						
160	Activities	14,735	7,651	703	0	0	0	\$ 23,090					
165	Administration	N/A	11,337	1,042	0	0	0	0		\$ 12,378	\$ 12,378		
166	Medical Records	16,455	3,685	339	0	0	0	0		20,479		\$ 20,479	
170	Inservice Education - Nursing	92	7,104	653	0	0	0	0	\$ 7,849				
ANCILLARY SERVICES													
075	Patient Supplies	25,259	2,205	203	0	0	0	0	0	27,667	69	114	\$ 27,849
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	3,345	307	0	0	0	0	0	3,652	728	1,205	5,586
081	Respiratory Therapy	0	178	16	0	0	0	0	0	194	1	2	198
082	Occupational Therapy	0	3,345	307	0	0	0	0	0	3,652	639	1,057	5,349
083	Speech Pathology	0	3,345	307	0	0	0	0	0	3,652	92	152	3,897
085	Pharmacy	266,281	0	0	0	0	0	0	0	266,281	543	899	267,723
090	Laboratory	323	0	0	0	0	0	0	0	323	1	1	325
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	25,241	0	0	0	0	0	0	0	25,241	51	85	25,378
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	139,466	168,065	15,444	25,915	239,065	17,386	23,090	7,849	636,280	10,233	16,929	663,442
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	2,896	1,835	169	0	0	0	0	0	4,900	20	33	4,954
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,004,699	\$ 266,735	\$ 24,294	\$ 25,915	\$ 239,065	\$ 17,386	\$ 23,090	\$ 7,849	\$ 971,842	\$ 12,378	\$ 20,479	\$ 1,004,699

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ARROYO GRANDE CARE CENTER

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

Provider NPI:
1780850222

OSHPD Facility Number:
206400527

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)	\$ 495,843	95%							
	Property Tax (line 40)	23,596	5%	\$ 519,439						
005	Plant Operations and Maintenance			11,664	\$ 11,664					
010	Housekeeping			4,508	104	\$ 4,611				
060	Laundry and Linen			15,383	353	141	\$ 15,877			
065	Dietary			73,702	1,693	675	0	\$ 76,071		
155	Social Services			10,424	239	96	0	0	\$ 10,759	
160	Activities			14,566	335	133	0	0	0	\$ 15,034
165	Administration			21,581	496	198	0	0	0	0
166	Medical Records			7,015	161	64	0	0	0	0
170	Inservice Education - Nursing			13,523	311	124	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			4,198	96	38	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			6,367	146	58	0	0	0	0
081	Respiratory Therapy			338	8	3	0	0	0	0
082	Occupational Therapy			6,367	146	58	0	0	0	0
083	Speech Pathology			6,367	146	58	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			319,941	7,349	2,932	15,877	76,071	10,759	15,034
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			3,494	80	32	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 519,439	100%	\$ 519,439	\$ 11,664	\$ 4,611	\$ 15,877	\$ 76,071	\$ 10,759	\$ 15,034

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ARROYO GRANDE CARE CENTER

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

Provider NPI:
1780850222

OSHPD Facility Number:
206400527

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 95% Of Total	Property Tax 5% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 495,843	95%							
	Property Tax (line 40)	23,596	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 22,275	\$ 22,275				
166	Medical Records				7,241		\$ 7,241			
170	Inservice Education - Nursing			\$ 13,958						
	ANCILLARY SERVICES									
075	Patient Supplies			0	4,333	124	40	\$ 4,497	\$ 4,292	\$ 204
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	6,572	1,311	426	8,309	7,931	377
081	Respiratory Therapy			0	349	2	1	352	336	16
082	Occupational Therapy			0	6,572	1,150	374	8,096	7,728	368
083	Speech Pathology			0	6,572	166	54	6,792	6,483	309
085	Pharmacy			0	0	977	318	1,295	1,236	59
090	Laboratory			0	0	1	0	2	1	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	93	30	123	117	6
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			13,958	461,921	18,414	5,986	486,320	464,229	22,092
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	3,606	36	12	3,654	3,488	166
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 519,439	100%	\$ 13,958	\$ 489,924	\$ 22,275	\$ 7,241	\$ 519,439	\$ 495,843	\$ 23,596

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ARROYO GRANDE CARE CENTER

Provider NPI:
1780850222

OSHPD Facility Number:
206400527

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. 62% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 33% of Total	Caregiver Training 2% of Total
GENERAL SERVICES														
045	Property Insurance	\$ -												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	881,083												
	Total Costs Allocable as Administration	881,083	62%											
167	CDPH Licensing Fees	23,760	2%											
168	Professional Liability Insurance	32,350	2%											
169	Quality Assurance Fees	465,501	33%											
174	Caregiver Training	22,396	2%											
	Total	1,425,090	100%						\$ 1,425,090					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,699	\$ 27,667	\$ 4,333	\$ 33,698	7,914	\$ 4,893	\$ 132	\$ 180	\$ 2,585	\$ 124
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			344,294	2,576	3,652	6,572	357,094	83,865	51,851	1,398	1,904	27,394	1,318
081	Respiratory Therapy			0	137	194	349	680	160	99	3	4	52	3
082	Occupational Therapy			300,522	2,576	3,652	6,572	313,322	73,585	45,495	1,227	1,670	24,036	1,156
083	Speech Pathology			32,373	2,576	3,652	6,572	45,173	10,609	6,559	177	241	3,465	167
085	Pharmacy			0	0	266,281	0	266,281	62,537	38,664	1,043	1,420	20,427	983
090	Laboratory			0	0	323	0	323	76	47	1	2	25	1
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	25,241	0	25,241	5,928	3,665	99	135	1,936	93
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			3,218,004	700,071	636,280	461,921	5,016,276	1,178,088	728,370	19,642	26,743	384,818	18,514
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,414	4,900	3,606	9,919	2,330	1,440	39	53	761	37
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,425,090		\$ 3,895,193	\$ 711,050	\$ 971,842	\$ 489,924	\$ 6,068,008	\$ 1,425,090					
	Total Administrative Costs							\$ 1,425,090		\$ 881,083	\$ 23,760	\$ 32,350	\$ 465,501	\$ 22,396
	Unit Cost Multiplier							0.23485300						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 106,441	\$ 32,857	\$ 29,515	\$ 168,814							
	TOTAL FACILITY COSTS							\$ 7,661,912						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ARROYO GRANDE CARE CENTER

Provider NPI:
1780850222

OSHPD Facility Number:
206400527

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 Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	414									
010	Housekeeping	160	160								
060	Laundry and Linen	546	546	546							
065	Dietary	2,616	2,616	2,616							
155	Social Services	370	370	370							
160	Activities	517	517	517							
165	Administration	766	766	766							
166	Medical Records	249	249	249							
170	Inservice Education - Nursing	480	480	480							
	ANCILLARY SERVICES										
075	Patient Supplies	149	149	149						33,698	33,698
077	Specialized Support Surfaces									0	0
080	Physical Therapy	226	226	226						357,094	357,094
081	Respiratory Therapy	12	12	12						680	680
082	Occupational Therapy	226	226	226						313,322	313,322
083	Speech Pathology	226	226	226						45,173	45,173
085	Pharmacy									266,281	266,281
090	Laboratory									323	323
095	Home Health Services									0	0
100	Other Ancillary Services									25,241	25,241
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,356	11,356	11,356	841,378	102,246	3,149,405	3,149,405	3,149,405	5,016,276	5,016,276
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	124	124	124						9,919	9,919
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	18,437	18,023	17,863	841,378	102,246	3,149,405	3,149,405	3,149,405	6,068,008	6,068,008
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 96,890	\$ 111,175			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.030764541	0.035300319			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 47,916	\$ 156,150	\$ 106,670	\$ 385,924	\$ 4,218	\$ 5,894	\$ 67,905	\$ 8,733	\$ 97,709
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.65860290	8.74155385	0.12678069	3.77446365	0.00133932	0.00187143	0.02156124	0.00143911	0.01610226
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 266,735	\$ 24,294	\$ 25,915	\$ 239,065	\$ 17,386	\$ 23,090	\$ 7,849	\$ 12,378	\$ 20,479
	UNIT COST MULTIPLIER (INDIRECT OTHER)		14.79970038	1.36001523	0.03080091	2.33813368	0.00552044	0.00733141	0.00249211	0.00203994	0.00337488
	TOTAL CAPITAL COSTS - SCH. 5	\$ 519,439	\$ 11,664	\$ 4,611	\$ 15,877	\$ 76,071	\$ 10,759	\$ 15,034	\$ 13,958	\$ 22,275	\$ 7,241
	UNIT COST MULTIPLIER (CAPITAL COSTS)	28.17372675	0.64716878	0.25815055	0.01887042	0.74399766	0.00341628	0.00477356	0.00443193	0.00367082	0.00119326

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ARROYO GRANDE CARE CENTER

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

Provider NPI:
1780850222

OSHPD Facility Number:
206400527

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	\$ 41,061	\$ 0	\$ 41,061	(Sch 3)
005	.20-.39	Fringe Benefits	6200	6,855	0	6,855	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	266,735	0	266,735	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 314,651	\$ 0	\$ 314,651	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	155,725	0	155,725	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	21,926	0	21,926	(Sch 4)
010		Housekeeping - Total	6300	\$ 177,651	\$ 0	\$ 177,651	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 9,027	\$ 0	\$ 9,027	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	15,961	0	15,961	(Sch 5)
025		Depreciation: Equipment	7140	27,317	0	27,317	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	4,092	0	4,092	(Sch 5)
035		Leases and Rentals	7200	439,446	0	439,446	(Sch 5)
040		Property Taxes	7300	23,596	0	23,596	(Sch 5)
045		Property Insurance	7400		0	0	(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		\$ 1,011,741	\$ 0	\$ 1,011,741	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	100,446	0	100,446	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	17,092	0	17,092	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 117,538	\$ 0	\$ 117,538	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 290,493	\$ 0	\$ 290,493	(Sch 3)
065	.20-.39	Fringe Benefits	6500	65,608	0	65,608	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	196,791	0	196,791	(Sch 4)
065		Dietary - Total	6500	\$ 552,892	\$ 0	\$ 552,892	
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	25,259	0	25,259	(Sch 4)
075		Patient Supplies - Total	8100	\$ 25,259	\$ 0	\$ 25,259	
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:
ARROYO GRANDE CARE CENTER

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

Provider NPI:
1780850222

OSHPD Facility Number:
206400527

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	337,603	6,691	344,294	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 337,603	\$ 6,691	\$ 344,294	
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	294,673	5,849	300,522	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 294,673	\$ 5,849	\$ 300,522	
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	31,743	630	32,373	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 31,743	\$ 630	\$ 32,373	
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	266,281	0	266,281	(Sch 4)
085		Pharmacy - Total	8300	\$ 266,281	\$ 0	\$ 266,281	
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	323	0	323	(Sch 4)
090		Laboratory - Total	8400	\$ 323	\$ 0	\$ 323	
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	25,241	0	25,241	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 25,241	\$ 0	\$ 25,241	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ARROYO GRANDE CARE CENTER

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

Provider NPI:
1780850222

OSHPD Facility Number:
206400527

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		\$ 981,123	\$ 13,170	\$ 994,293	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,237,335	\$ 80,486	\$ 2,317,821	(Sch 2)
105	.20-.39	Fringe Benefits	6110	657,579	34,539	692,118	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	139,466	0	139,466	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,034,380	\$ 115,025	\$ 3,149,405	
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:
ARROYO GRANDE CARE CENTER

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

Provider NPI:
1780850222

OSHPD Facility Number:
206400527

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	2,896	0	2,896 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,896	\$ 0	\$ 2,896
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		\$ 3,037,276	\$ 115,025	\$ 3,152,301
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 78,934	\$ 0	\$ 78,934 (Sch 2)
155	.20-.39	Fringe Benefits	6600	17,956	0	17,956 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	11,407	0	11,407 (Sch 4)
155		Social Services - Total	6600	\$ 108,297	\$ 0	\$ 108,297

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ARROYO GRANDE CARE CENTER

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

Provider NPI:
1780850222

OSHPD Facility Number:
206400527

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	\$ 83,719	\$ 0	\$ 83,719	(Sch 2)
160	.20-.39	Fringe Benefits	6700	27,456	0	27,456	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	14,735	0	14,735	(Sch 4)
160		Activities - Total	6700	\$ 125,910	\$ 0	\$ 125,910	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 292,818	\$ 34,110	\$ 326,928	(Sch 6)
165	.20-.39	Fringe Benefits	6900	92,219	11,106	103,325	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	382,277	68,553	450,830	(Sch 6)
165		Administration - Total	6900	\$ 767,314	\$ 113,769	\$ 881,083	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 72,148	\$ 0	\$ 72,148	(Sch 3)
166	.20-.39	Fringe Benefits	6900	22,722	0	22,722	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	85,461	(69,006)	16,455	(Sch 4)
166		Medical Records - Total	6900	\$ 180,331	\$ (69,006)	\$ 111,325	
167		CDPH Licensing Fees	6900	\$ 23,760	\$ 0	\$ 23,760	(Sch 6)
168		Professional Liability Insurance	6900	\$ 32,350	\$ 0	\$ 32,350	(Sch 6)
169		Quality Assurance Fees	6900	\$ 465,501	\$ 0	\$ 465,501	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 70,747	\$ (18,749)	\$ 51,998	(Sch 3)
170	.20-.39	Fringe Benefits	6800	14,082	(3,647)	10,435	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	92	0	92	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 84,921	\$ (22,396)	\$ 62,525	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 114,596	\$ (95,847)	\$ 18,749	(Sch 6)
174	.20-.39	Fringe Benefits	6900	45,645	(41,998)	3,647	(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	\$ 160,241	\$ (137,845)	\$ 22,396	
		Subtotal 155 - 174		\$ 1,948,625	\$ (115,478)	\$ 1,833,147	
200		Total		\$ 7,649,195	\$ 12,717	\$ 7,661,912	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 315,314	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
ARROYO GRANDE CARE CENTER

Provider NPI:
1780850222

OSHPD Facility Number:
206400527

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

Line No.	Sub No.	Description	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
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	6,691						6,691		
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	5,849						5,849		
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	630						630		

Provider Name:
ARROYO GRANDE CARE CENTER

Provider NPI:
1780850222

OSHPD Facility Number:
206400527

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

Line No.	Sub No.	Description	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
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	0								
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	34,110	34,110							
165	2	Administration - Fringe Benefits	11,106	10,589		517					
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	68,553		69,006					(453)	
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	(69,006)		(69,006)						
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	(18,749)					(18,749)			
170	2	Inservice Education - Nursing - Fringe Benefits	(3,647)					(3,647)			
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	(95,847)				(114,596)	18,749			
174	2	Caregiver Training - Fringe Benefits	(41,998)			(517)	(45,128)	3,647			

Provider Name							Fiscal Period	Provider NPI	Adjustments	
ARROYO GRANDE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1780850222	11	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>MEMORANDUM ADJUSTMENT</u>										
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$315,314	\$315,314

Provider Name							Fiscal Period	Provider NPI	Adjustments		
ARROYO GRANDE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1780850222	11		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$2,237,335	(\$34,110)	\$2,203,225 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	657,579	(10,589)	646,990 *	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	292,818	34,110	326,928	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	92,219	10,589	102,808 *	
							To reclassify the Central Supply Clerk wages and benefits to the Administration cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501				
3	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	\$85,461	(\$69,006)	\$16,455	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	382,277	69,006	451,283 *	
							To reclassify consultant fees to Administration for proper cost determination. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2300, 2302.7, 2304 and 2306				
4	10.5	174	2	8A-1	174	2	Caregiver Training - Fringe Benefits	\$45,645	(\$517)	\$45,128 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 102,808	517	103,325	
							To reclassify benefits to agree with the general ledger and due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
5	10.5	174	1	8A-1	174	1	Caregiver Training - Salaries and Wages	\$114,596	(\$114,596)	\$0 *	
	10.5	174	2	8A-1	174	2	Caregiver Training - Fringe Benefits	* 45,128	(45,128)	0 *	
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	* 2,203,225	114,596	2,317,821	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 646,990	45,128	692,118	
							To reclassify non-trainer salaries for proper cost reporting. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(p) and 71835				

Provider Name							Fiscal Period	Provider NPI		Adjustments
ARROYO GRANDE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1780850222		11
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>										
6	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages	\$70,747	(\$18,749)	\$51,998
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	14,082	(3,647)	10,435
	10.5	174	1	8A-1	174	1	Caregiver Training - Salaries and Wages	0	18,749	18,749
	10.5	174	2	8A-1	174	2	Caregiver Training - Fringe Benefits	0	3,647	3,647
							* To reclassify Caregiver Training expense for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(p) and 71835			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments		
ARROYO GRANDE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1780850222	11		
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>											
7	10.5	080	3	8A-1	080	3	Physical Therapy - Agency Staff	\$337,603	\$6,691	\$344,294	
	10.5	082	3	8A-1	082	3	Occupational Therapy - Agency Staff	294,673	5,849	300,522	
	10.5	083	3	8A-1	083	3	Speech Pathology - Agency Staff	31,743	630	32,373	
							To adjust the provider's allowable therapy costs to agree with the audited facility specific amounts. 42 CFR 413.20 and 413.20 CMS Pub. 15-1, Sections 2300 and 2304				
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$451,283	(\$453)	\$450,830	
							To eliminate petty cash expense due to posting error, not related to patient care or insufficient documentation. 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		
ARROYO GRANDE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1780850222	11		
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 PATIENT DAYS</u>											
9	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 01, 2011 through December 31, 2011 Payment Period: January 01, 2011 through November 30, 2012 Report Date: December 19, 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	21,193	(21,193)	0	
10	N/A			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	21,193	21,193	

Provider Name							Fiscal Period	Provider NPI		Adjustments
ARROYO GRANDE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1780850222		11
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>										
11	N/A			1	14	N/A	Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$460	\$460