

**REPORT
ON THE
RATE SETTING AUDIT**

**DOS PALOS MEMORIAL SKILLED NURSING FACILITY
DOS PALOS, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1295737401**

**FISCAL PERIOD ENDED
JUNE 30, 2011**

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

**Section Chief: Michael Harrold
Audit Supervisor: Kathy Atkins
Auditor: Jeffrey Swan**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 27, 2013

Ray Smith, Administrator
2118 Marguerite Street
Dos Palos, CA 93620

DOS PALOS MEMORIAL SKILLED NURSING FACILITY
NATIONAL PROVIDER IDENTIFIER: 1295737401
FISCAL PERIOD ENDED JUNE 30, 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 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 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.

Ray Smith
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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—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:
DOS PALOS MEMORIAL SKILLED NURSING FACILITY

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1295737401

OSHPD Facility No.:
206244046

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	\$ 790,875	\$ 78.17
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 287,359	\$ 28.40
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 205,953	\$ 20.36
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 46,293	\$ 4.58
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 5,750	\$ 0.57
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 31,864	\$ 3.15
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 90,310	\$ 8.93
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 212,884	\$ 21.04
11	Cost of Routine Service/Audited Total Costs	\$ 1,651,380.00	\$ 1,671,287	\$ 165.18
12	Total Patient Days (Adj)	10,118	10,118	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 163.21	\$ 165.18	
14	Overpayments (Adj)	\$	\$ 0	
15	Medi-Cal Days (Adj 8)	9,588	30	
16	Medi-Cal Managed Care Days (Adj 9)		9,486	
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:
DOS PALOS MEMORIAL SKILLED NURSING FACILITY

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1295737401

OSHPD Facility No.:
206244046

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:
DOS PALOS MEMORIAL SKILLED NURSING FACILITY

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1295737401

OSHPD Facility No.:
206244046

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 16,564	\$ 16,564		
160	Activities	38,496		\$ 38,496	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	0	0	0	0 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	0	0	0	0 ***
083	Speech Pathology	0	0	0	0 ***
085	Pharmacy	0	0	0	0 ***
090	Laboratory	0	0	0	0 ***
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	246,721	0	0	246,721
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	735,815	16,564	38,496	790,875 *
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		\$ 1,037,596	\$ 16,564	\$ 38,496	\$ 1,037,596

* (To Schedule 1)
 ** (To Subacute Care - Pediatric Schedule 1)
 *** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
DOS PALOS MEMORIAL SKILLED NURSING FACILITY

Provider NPI:
1295737401

OSHPD Facility Number:
206244046

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 35,409	\$ 35,409										
010	Housekeeping	79,822	989	\$ 80,811									
060	Laundry and Linen	43,333	751	1,764	\$ 45,848								
065	Dietary	102,864	4,420	10,376	0	\$ 117,660							
155	Social Services	N/A	146	344	0	0	\$ 490						
160	Activities	N/A	1,577	3,703	0	0	0	\$ 5,280					
165	Administration	N/A	3,389	7,956	0	889	0	0		\$ 12,234	\$ 12,234		
166	Medical Records	5,521	146	344	0	0	0	0		6,011		\$ 6,011	
170	Inservice Education - Nursing	63,178	163	382	0	0	0	0	\$ 63,722				
ANCILLARY SERVICES													
075	Patient Supplies		384	901	0	0	0	0	0	1,285	406	199	\$ 1,890
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		111	260	0	0	0	0	0	370	84	41	495
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		111	260	0	0	0	0	0	370	54	26	451
083	Speech Pathology		111	260	0	0	0	0	0	370	11	5	387
085	Pharmacy		231	542	0	0	0	0	0	773	91	45	908
090	Laboratory		712	1,672	0	0	0	0	0	2,384	42	21	2,448
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		8,615	20,226	1,375	0	0	0	0	30,216	3,078	1,512	34,806
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		13,555	31,823	44,473	115,412	490	5,280	63,722	274,755	8,451	4,152	287,359
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	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		0	0	0	1,359	0	0	0	1,359	17	8	1,384
	TOTAL	\$ 330,127	\$ 35,409	\$ 80,811	\$ 45,848	\$ 117,660	\$ 490	\$ 5,280	\$ 63,722	\$ 311,882	\$ 12,234	\$ 6,011	\$ 330,127

* (To Schedule 1)
 ** (To Subacute Care - Pediatric Schedule 1)
 *** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
DOS PALOS MEMORIAL SKILLED NURSING FACILITY

Provider NPI:
1295737401

OSHPD Facility Number:
206244046

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 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	\$ 85,288	\$ 85,288										
010	Housekeeping	9,329	2,381	\$ 11,710									
060	Laundry and Linen	12,222	1,809	256	\$ 14,287								
065	Dietary	87,182	10,645	1,504	0	\$ 99,331							
155	Social Services	284	352	50	0	0	\$ 686						
160	Activities	0	3,799	537	0	0	0	\$ 4,336					
165	Administration	N/A	8,162	1,153	0	751	0	0		\$ 10,066	\$ 10,066		
166	Medical Records	0	352	50	0	0	0	0		402		\$ 402	
170	Inservice Education - Nursing	0	392	55	0	0	0	0	\$ 447				
ANCILLARY SERVICES													
075	Patient Supplies	59,594	924	131	0	0	0	0	0	60,649	334	13	\$ 60,996 ***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy	12,005	266	38	0	0	0	0	0	12,309	69	3	12,380 ***
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy	7,427	266	38	0	0	0	0	0	7,731	44	2	7,777 ***
083	Speech Pathology	810	266	38	0	0	0	0	0	1,114	9	0	1,123 ***
085	Pharmacy	12,138	556	79	0	0	0	0	0	12,773	75	3	12,850 ***
090	Laboratory	788	1,715	242	0	0	0	0	0	2,746	35	1	2,782 ***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	157,108	20,750	2,931	429	0	0	0	0	181,218	2,533	101	183,852
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	44,700	32,649	4,612	13,858	97,433	686	4,336	447	198,721	6,953	278	205,953 *
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	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	0	0	0	1,147	0	0	0	1,147	14	1	1,161
	TOTAL	\$ 488,875	\$ 85,288	\$ 11,710	\$ 14,287	\$ 99,331	\$ 686	\$ 4,336	\$ 447	\$ 478,407	\$ 10,066	\$ 402	\$ 488,875

* (To Schedule 1)
** (To Subacute Care - Pediatric Schedule 1)
*** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
DOS PALOS MEMORIAL SKILLED NURSING FACILITY

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1295737401

OSHPD Facility Number:
206244046

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)	\$ 69,369	100%							
	Property Tax (line 40)	0	0%	\$ 69,369						
005	Plant Operations and Maintenance			5,426	\$ 5,426					
010	Housekeeping			1,785	152	\$ 1,937				
060	Laundry and Linen			1,357	115	42	\$ 1,514			
065	Dietary			7,981	677	249	0	\$ 8,907		
155	Social Services			264	22	8	0	0	\$ 295	
160	Activities			2,848	242	89	0	0	0	\$ 3,179
165	Administration			6,119	519	191	0	67	0	0
166	Medical Records			264	22	8	0	0	0	0
170	Inservice Education - Nursing			294	25	9	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			693	59	22	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			200	17	6	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			200	17	6	0	0	0	0
083	Speech Pathology			200	17	6	0	0	0	0
085	Pharmacy			417	35	13	0	0	0	0
090	Laboratory			1,286	109	40	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			15,557	1,320	485	45	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			24,478	2,077	763	1,469	8,737	295	3,179
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	103	0	0
	TOTAL	\$ 69,369	100%	\$ 69,369	\$ 5,426	\$ 1,937	\$ 1,514	\$ 8,907	\$ 295	\$ 3,179

* (To Schedule 1)
 ** (To Subacute Care - Pediatric Schedule 1)
 *** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
DOS PALOS MEMORIAL SKILLED NURSING FACILITY

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1295737401

OSHPD Facility Number:
206244046

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 100% Of Total	Property Tax 0% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 69,369	100%							
	Property Tax (line 40)	0	0%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 6,897	\$ 6,897				
166	Medical Records				295		\$ 295			
170	Inservice Education - Nursing			\$ 328						
ANCILLARY SERVICES										
075	Patient Supplies			0	773	229	10	\$ 1,012	\$ 1,012	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	223	47	2	272	272	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	223	30	1	255	255	0
083	Speech Pathology			0	223	6	0	229	229	0
085	Pharmacy			0	465	51	2	519	519	0
090	Laboratory			0	1,435	24	1	1,460	1,460	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	17,407	1,735	74	19,217	19,217	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			328	41,325	4,764	204	46,293	46,293	0
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	103	10	0	113	113	0
	TOTAL	\$ 69,369	100%	\$ 328	\$ 62,177	\$ 6,897	\$ 295	\$ 69,369	\$ 69,369	\$ -

* (To Schedule 1)
 ** (To Subacute Care - Pediatric Schedule 1)
 *** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
DOS PALOS MEMORIAL SKILLED NURSING FACILITY

Provider NPI:
1295737401

OSHPD Facility Number:
206244046

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 62% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 9% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 5,085												
055	Interest - Other	19,118												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	283,962												
	Total Costs Allocable as Administration	308,165	62%											
167	CDPH Licensing Fees	8,323	2%											
168	Professional Liability Insurance	46,126	9%											
169	Quality Assurance Fees	130,731	26%											
174	Caregiver Training	0	0%											
	Total	493,345	100%						\$ 493,345					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 1,285	\$ 60,649	\$ 773	\$ 62,707	16,368	\$ 10,224	\$ 276	\$ 1,530	\$ 4,337	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	370	12,309	223	12,902	3,368	2,104	57	315	892	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	370	7,731	223	8,324	2,173	1,357	37	203	576	0
083	Speech Pathology			0	370	1,114	223	1,707	446	278	8	42	118	0
085	Pharmacy			0	773	12,773	465	14,011	3,657	2,284	62	342	969	0
090	Laboratory			0	2,384	2,746	1,435	6,565	1,714	1,070	29	160	454	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			246,721	30,216	181,218	17,407	475,562	124,131	77,538	2,094	11,606	32,893	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			790,875	274,755	198,721	41,325	1,305,676	340,808	212,884	5,750	31,864	90,310	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	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	1,359	1,147	103	2,609	681	425	11	64	180	0
	SUBTOTAL	\$ 493,345		\$ 1,037,596	\$ 311,882	\$ 478,407	\$ 62,177	\$ 1,890,063	\$ 493,345					
	Total Administrative Costs							\$ 493,345		\$ 308,165	\$ 8,323	\$ 46,126	\$ 130,731	\$ -
	Unit Cost Multiplier							0.26102043						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 18,245	\$ 10,468	\$ 7,192	\$ 35,904							
	TOTAL FACILITY COSTS							\$ 2,419,312						

* (To Schedule 1)
 ** (To Subacute Care - Pediatric Schedule 1)
 *** (To Subacute Care - Pediatric Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:
DOS PALOS MEMORIAL SKILLED NURSING FACILITY

Provider NPI:
1295737401

OSHPD Facility Number:
206244046

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 6)	Plant Ops (SQ FT) 5 (Adj 6)	Hskpng (SQ FT) 10 (Adj 6)	Laundry (LBS) 60 (Adj 5)	Dietary (MEALS) 65 (Adj 7)	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	924									
010	Housekeeping	304	304								
060	Laundry and Linen	231	231	231							
065	Dietary	1,359	1,359	1,359							
155	Social Services	45	45	45							
160	Activities	485	485	485							
165	Administration	1,042	1,042	1,042		231					
166	Medical Records	45	45	45							
170	Inservice Education - Nursing	50	50	50							
ANCILLARY SERVICES											
075	Patient Supplies	118	118	118						62,707	62,707
077	Specialized Support Surfaces									0	0
080	Physical Therapy	34	34	34						12,902	12,902
081	Respiratory Therapy									0	0
082	Occupational Therapy	34	34	34						8,324	8,324
083	Speech Pathology	34	34	34						1,707	1,707
085	Pharmacy	71	71	71						14,011	14,011
090	Laboratory	219	219	219						6,565	6,565
095	Home Health Services									0	0
100	Other Ancillary Services	2,649	2,649	2,649	5,513					475,562	475,562
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	4,168	4,168	4,168	178,264	29,985	780,515	780,515	780,515	1,305,676	1,305,676
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									0	0
145	Other Nonreimbursable					353				2,609	2,609
	TOTAL STATISTICS	11,812	10,888	10,584	183,777	30,569	780,515	780,515	780,515	1,890,063	1,890,063
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 16,564 0.021221886	\$ 38,496 0.049321281			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 35,409 3.25211242	\$ 80,811 7.63517027	\$ 45,848 0.24947606	\$ 117,660 3.84899137	\$ 490 0.00062770	\$ 5,280 0.00676519	\$ 63,722 0.08164143	\$ 12,234 0.00647262	\$ 6,011 0.00318028
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 85,288 7.83321087	\$ 11,710 1.10641498	\$ 14,287 0.07774125	\$ 99,331 3.24940140	\$ 686 0.00087927	\$ 4,336 0.00555495	\$ 447 0.00057268	\$ 10,066 0.00532559	\$ 402 0.00021284
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 69,369 5.87275652	\$ 5,426 0.49838602	\$ 1,937 0.18299578	\$ 1,514 0.00823828	\$ 8,907 0.29137603	\$ 295 0.00037787	\$ 3,179 0.00407264	\$ 328 0.00041986	\$ 6,897 0.00364894	\$ 295 0.00015605

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
DOS PALOS MEMORIAL SKILLED NURSING FACILITY

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1295737401

OSHPD Facility Number:
206244046

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	\$ 25,795	\$ 0	\$ 25,795	(Sch 3)
005	.20-.39	Fringe Benefits	6200	9,614	0	9,614	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	85,288	0	85,288	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 120,697	\$ 0	\$ 120,697	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 63,503	\$ 0	\$ 63,503	(Sch 3)
010	.20-.39	Fringe Benefits	6300	16,319	0	16,319	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	9,329	0	9,329	(Sch 4)
010		Housekeeping - Total	6300	\$ 89,151	\$ 0	\$ 89,151	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 37,171	\$ 3,573	\$ 40,744	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	32,198	(3,573)	28,625	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300		0	0	(Sch 5)
045		Property Insurance	7400	5,085	0	5,085	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 19,118	\$ 0	\$ 19,118	(Sch 6)
057		Subtotal 005 - 055		\$ 303,420	\$ 0	\$ 303,420	
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		43,333	43,333	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	55,555	(43,333)	12,222	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 55,555	\$ 0	\$ 55,555	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 81,579	\$ 0	\$ 81,579	(Sch 3)
065	.20-.39	Fringe Benefits	6500	21,285	0	21,285	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	87,182	0	87,182	(Sch 4)
065		Dietary - Total	6500	\$ 190,046	\$ 0	\$ 190,046	
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	59,594	0	59,594	(Sch 4)
075		Patient Supplies - Total	8100	\$ 59,594	\$ 0	\$ 59,594	
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:
DOS PALOS MEMORIAL SKILLED NURSING FACILITY

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1295737401

OSHPD Facility Number:
206244046

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		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	12,005	0	12,005	(Sch 4)
080		Physical Therapy - Total	8200	\$ 12,005	\$ 0	\$ 12,005	
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		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	7,427	0	7,427	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 7,427	\$ 0	\$ 7,427	
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		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	810	0	810	(Sch 4)
083		Speech Pathology - Total	8280	\$ 810	\$ 0	\$ 810	
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	12,138	0	12,138	(Sch 4)
085		Pharmacy - Total	8300	\$ 12,138	\$ 0	\$ 12,138	
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	788	0	788	(Sch 4)
090		Laboratory - Total	8400	\$ 788	\$ 0	\$ 788	
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	\$ 179,380	\$ 0	\$ 179,380	(Sch 2)
100	.20-.39	Fringe Benefits	8900	67,341	0	67,341	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	157,108	0	157,108	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 403,829	\$ 0	\$ 403,829	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
DOS PALOS MEMORIAL SKILLED NURSING FACILITY

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1295737401

OSHPD Facility Number:
206244046

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		\$ 496,591	\$ 0	\$ 496,591	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 526,757	\$ 0	\$ 526,757	(Sch 2)
105	.20-.39	Fringe Benefits	6110	209,058	0	209,058	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	44,700	0	44,700	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 780,515	\$ 0	\$ 780,515	
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:
DOS PALOS MEMORIAL SKILLED NURSING FACILITY

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1295737401

OSHPD Facility Number:
206244046

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		\$ 780,515	\$ 0	\$ 780,515
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 13,962	\$ 0	\$ 13,962 (Sch 2)
155	.20-.39	Fringe Benefits	6600	2,602	0	2,602 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	284	0	284 (Sch 4)
155		Social Services - Total	6600	\$ 16,848	\$ 0	\$ 16,848

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
DOS PALOS MEMORIAL SKILLED NURSING FACILITY

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1295737401

OSHPD Facility Number:
206244046

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	\$ 27,972	\$ 0	\$ 27,972	(Sch 2)
160	.20-.39	Fringe Benefits	6700	10,524	0	10,524	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700		0	0	(Sch 4)
160		Activities - Total	6700	\$ 38,496	\$ 0	\$ 38,496	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 141,650	\$ 0	\$ 141,650	(Sch 6)
165	.20-.39	Fringe Benefits	6900	41,513	0	41,513	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	88,967	11,832	100,799	(Sch 6)
165		Administration - Total	6900	\$ 272,130	\$ 11,832	\$ 283,962	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 4,654	\$ 0	\$ 4,654	(Sch 3)
166	.20-.39	Fringe Benefits	6900	867	0	867	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 5,521	\$ 0	\$ 5,521	
167		CDPH Licensing Fees	6900	\$ 8,323	\$ 0	\$ 8,323	(Sch 6)
168		Professional Liability Insurance	6900	\$ 57,958	\$ (11,832)	\$ 46,126	(Sch 6)
169		Quality Assurance Fees	6900	\$ 130,731	\$ 0	\$ 130,731	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 45,228	\$ 0	\$ 45,228	(Sch 3)
170	.20-.39	Fringe Benefits	6800	17,950	0	17,950	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 63,178	\$ 0	\$ 63,178	
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		\$ 593,185	\$ 0	\$ 593,185	
200		Total		\$ 2,419,312	\$ 0	\$ 2,419,312	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900		\$	84,257
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* For informational purposes only, this amount is included in various cost centers above.

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Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	3,573	3,573						
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	(3,573)	(3,573)						
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	43,333		43,333					
060	4	Laundry and Linen - Other - Nonlabor	(43,333)		(43,333)					
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

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

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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	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	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	11,832			11,832				
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	(11,832)			(11,832)				
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200			\$0	0	0	0	0	0	0	0
Total			(To Sch 8)							

Provider Name							Fiscal Period			Provider NPI		Adjustments	
DOS PALOS MEMORIAL SKILLED NURSING FACILITY							JULY 1, 2010 THROUGH JUNE 30, 2011			1295737401		9	
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		Total facility group health insurance To include group health insurance in the aud for informational purposes only 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$84,257	\$84,257	

Provider Name							Fiscal Period		Provider NPI		Adjustments
DOS PALOS MEMORIAL SKILLED NURSING FACILITY							JULY 1, 2010 THROUGH JUNE 30, 2011		1295737401		9
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	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	\$37,171	\$3,573	\$40,744	
	10.5	025	4	8A-1	025	4	Depreciation - Equipment	32,198	(3,573)	28,625	
							To adjust depreciation expense to match provider's documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
3	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	\$0	\$43,333	\$43,333	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	55,555	(43,333)	12,222	
							To adjust laundry and linen purchased services expense for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52502c(1)				
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$88,967	\$11,832	\$100,799	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	57,958	(11,832)	46,126	
							To reclassify other insurance for proper cost reporting. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name							Fiscal Period	Provider NPI		Adjustments
DOS PALOS MEMORIAL SKILLED NURSING FACILITY							JULY 1, 2010 THROUGH JUNE 30, 2011	1295737401		9
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 STATISTICS</u>										
5	10.7	100	4	7	100	Other Ancillary Services (Pounds of Laundry)	0	5,513	5,513	
	10.7	105	4	7	105	Skilled Nursing Care	183,777	(5,513)	178,264	
To adjust the laundry and linen statistics for proper allocation of overhead costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2304										
6	10.7	005	1	7	005	Plant Operations and Maintenance (Square Feet)	722	202	924	
	10.7	010	1,2	7	010	Housekeeping	464	(160)	304	
	10.7	060	1,2,3	7	060	Laundry and Linen	238	(7)	231	
	10.7	075	1,2,3	7	075	Patient Supplies	260	(142)	118	
	10.7	080	1,2,3	7	080	Physical Therapy	36	(2)	34	
	10.7	082	1,2,3	7	082	Occupational Therapy	0	34	34	
	10.7	083	1,2,3	7	083	Speech Pathology	0	34	34	
	10.7	100	1,2,3	7	100	Other Ancillary Services	2,163	486	2,649	
	10.7	105	1,2,3	7	105	Skilled Nursing Care	4,163	5	4,168	
	10.7	155	1,2,3	7	155	Social Services	136	(91)	45	
	10.7	160	1,2,3	7	160	Activities	482	3	485	
	10.7	165	1,2,3	7	165	Administration	1,306	(264)	1,042	
	10.7	166	1,2,3	7	166	Medical Records	323	(278)	45	
	10.7	170	1,2,3	7	170	Inservice Education - Nursing	0	50	50	
	10.7	175	1	7	N/A	Total Capital Statistic - Square Feet	11,942	(130)	11,812	
	10.7	175	2	7	N/A	Total Plant Operations Statistic - Square Feet	11,220	(332)	10,888	
	10.7	175	3	7	N/A	Total Housekeeping Statistic - Square Feet	10,756	(172)	10,584	
To adjust square footage statistics to agree with the prior year audited square footage in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name							Fiscal Period	Provider NPI		Adjustments
DOS PALOS MEMORIAL SKILLED NURSING FACILITY							JULY 1, 2010 THROUGH JUNE 30, 2011	1295737401		9
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 STATISTICS</u>										
7	10.7	105	5	7	105		Skilled Nursing Care (Meals)	29,923	62	29,985
	10.7	145	5	7	145		Other Nonreimbursable	0	353	353
	10.7	165	5	7	165		Administration	0	231	231
	10.7	175	5	7	N/A		Total Statistic - Meals	29,923	646	30,569
							To adjust meals statistics to agree with the provider's documentation in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			

Provider Name							Fiscal Period	Provider NPI		Adjustments
DOS PALOS MEMORIAL SKILLED NURSING FACILITY							JULY 1, 2010 THROUGH JUNE 30, 2011	1295737401		9
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>										
8	4.1	5	2	1	15		Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: July 01, 2010 through June 30, 2011 Payment Period: July 01, 2010 through August 31, 2012 Report Date: September 13, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2304, 2404 and 2408 CCR, Title 22, Section 51541	9,588	(9,558)	30
9	Not Reported			1	16		Medi-Cal Managed Care Days To include Medi-Cal managed care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	9,486	9,486