

**REPORT
ON THE
RATE SETTING AUDIT**

**ARBOR GLEN CARE CENTER
GLEN DORA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1497755144**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Lan Nguyen
Auditor: Lynsey Ly**



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



EDMUND G. BROWN JR.
GOVERNOR

Date: July 16, 2013

Joe McFadden, Director
Analytical and Regulatory Reporting
The Ensign Group, Inc.
27101 Puerta Real, Suite 450
Mission Viejo, CA 92691

ARBOR GLEN CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1497755144
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 and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$6,855, which resulted from Medi-Cal credit balances

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.

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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.

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If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

(Original signed by Margaret Varho)

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ARBOR GLEN CARE CENTER

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

Provider NPI:
1497755144

OSHPD Facility No.:
206190674

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,621,059	\$ 85.86
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 647,869	\$ 21.22
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 535,094	\$ 17.53
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 668,349	\$ 21.89
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 50,286	\$ 1.65
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 19,284	\$ 0.63
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 184,208	\$ 6.03
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 348,943	\$ 11.43
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 810,178	\$ 26.54
11	Cost of Routine Service/Audited Total Costs	\$ 5,884,316	\$ 5,885,271	\$ 192.80
12	Total Patient Days (Adj)	30,526	30,526	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 192.76	\$ 192.80	
14	Overpayments (Adj 4)	\$ 0	\$ (6,855)	
15	Medi-Cal Days (Adj 2)	23,518	22,870	
16	Medi-Cal Managed Care Days (Adj 3)		510	
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:
ARBOR GLEN CARE CENTER

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

Provider NPI:
1497755144

OSHPD Facility No.:
206190674

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:
ARBOR GLEN CARE CENTER

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

Provider NPI:
1497755144

OSHPD Facility No.:
206190674

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	\$ 46,205	\$ 46,205		
160	Activities	73,439		\$ 73,439	
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	281,846	0	0	281,846
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	197,454	0	0	197,454
083	Speech Pathology	22,879	0	0	22,879
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	2,501,415	46,205	73,439	2,621,059
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	\$ 3,123,238	\$ 46,205	\$ 73,439	\$ 3,123,238

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ARBOR GLEN CARE CENTER

Provider NPI:
1497755144

OSHPD Facility Number:
206190674

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	\$ 92,956	\$ 92,956										
010	Housekeeping	109,867	316	\$ 110,183									
060	Laundry and Linen	69,271	2,610	3,104	\$ 74,986								
065	Dietary	276,315	8,863	10,541	0	\$ 295,719							
155	Social Services	N/A	857	1,019	0	0	\$ 1,875						
160	Activities	N/A	780	928	0	0	0	\$ 1,707					
165	Administration	N/A	3,881	4,616	0	0	0	0		\$ 8,498	\$ 8,498		
166	Medical Records	54,512	370	440	0	0	0	0		55,321		\$ 55,321	
170	Inservice Education - Nursing	62,146	1,294	1,539	0	0	0	0	\$ 64,979				
ANCILLARY SERVICES													
075	Patient Supplies		144	172	0	0	0	0	0	316	76	495	\$ 887
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	7	48	56
080	Physical Therapy		1,339	1,592	0	0	0	0	0	2,931	485	3,159	6,575
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,014	1,206	0	0	0	0	0	2,221	339	2,209	4,769
083	Speech Pathology		325	386	0	0	0	0	0	711	84	544	1,339
085	Pharmacy		90	107	0	0	0	0	0	197	305	1,987	2,490
090	Laboratory		0	0	0	0	0	0	0	0	28	179	207
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	1	4	5
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		70,709	84,098	74,986	295,719	1,875	1,707	64,979	594,073	7,163	46,633	647,869 *
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		365	434	0	0	0	0	0	799	9	62	870
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 665,067	\$ 92,956	\$ 110,183	\$ 74,986	\$ 295,719	\$ 1,875	\$ 1,707	\$ 64,979	\$ 601,248	\$ 8,498	\$ 55,321	\$ 665,067

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ARBOR GLEN CARE CENTER

Provider NPI:
1497755144

OSHPD Facility Number:
206190674

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	\$ 157,985	\$ 157,985										
010	Housekeeping	23,121	536	\$ 23,657									
060	Laundry and Linen	12,865	4,436	667	\$ 17,968								
065	Dietary	185,282	15,063	2,263	0	\$ 202,608							
155	Social Services	0	1,456	219	0	0	\$ 1,674						
160	Activities	8,060	1,325	199	0	0	0	\$ 9,585					
165	Administration	N/A	6,597	991	0	0	0	0		\$ 7,588	\$ 7,588		
166	Medical Records	2,664	628	94	0	0	0	0		3,387		\$ 3,387	
170	Inservice Education - Nursing	0	2,199	330	0	0	0	0	\$ 2,529				
ANCILLARY SERVICES													
075	Patient Supplies	45,303	245	37	0	0	0	0	0	45,585	68	30	\$ 45,683
077	Specialized Support Surfaces	4,592	0	0	0	0	0	0	0	4,592	7	3	4,602
080	Physical Therapy	1,865	2,276	342	0	0	0	0	0	4,482	433	193	5,109
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	1,724	259	0	0	0	0	0	1,983	303	135	2,421
083	Speech Pathology	24,862	552	83	0	0	0	0	0	25,497	75	33	25,605
085	Pharmacy	187,711	153	23	0	0	0	0	0	187,887	273	122	188,282
090	Laboratory	17,013	0	0	0	0	0	0	0	17,013	25	11	17,049
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	413	0	0	0	0	0	0	0	413	1	0	414
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	153,248	120,174	18,057	17,968	202,608	1,674	9,585	2,529	525,843	6,396	2,855	535,094 *
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	1,377	621	93	0	0	0	0	0	2,091	8	4	2,103
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 826,361	\$ 157,985	\$ 23,657	\$ 17,968	\$ 202,608	\$ 1,674	\$ 9,585	\$ 2,529	\$ 815,386	\$ 7,588	\$ 3,387	\$ 826,361

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ARBOR GLEN CARE CENTER

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

Provider NPI:
1497755144

OSHPD Facility Number:
206190674

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)	\$ 698,076	93%							
	Property Tax (line 40)	52,523	7%	\$ 750,599						
005	Plant Operations and Maintenance			18,013	\$ 18,013					
010	Housekeeping			2,487	61	\$ 2,548				
060	Laundry and Linen			20,571	506	72	\$ 21,148			
065	Dietary			69,848	1,717	244	0	\$ 71,809		
155	Social Services			6,750	166	24	0	0	\$ 6,940	
160	Activities			6,146	151	21	0	0	0	\$ 6,319
165	Administration			30,590	752	107	0	0	0	0
166	Medical Records			2,913	72	10	0	0	0	0
170	Inservice Education - Nursing			10,197	251	36	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,137	28	4	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			10,552	259	37	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			7,994	197	28	0	0	0	0
083	Speech Pathology			2,558	63	9	0	0	0	0
085	Pharmacy			711	17	2	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			557,256	13,702	1,945	21,148	71,809	6,940	6,319
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,878	71	10	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 750,599	100%	\$ 750,599	\$ 18,013	\$ 2,548	\$ 21,148	\$ 71,809	\$ 6,940	\$ 6,319

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ARBOR GLEN CARE CENTER

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

Provider NPI:
1497755144

OSHPD Facility Number:
206190674

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 93% Of Total	Property Tax 7% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 698,076	93%							
	Property Tax (line 40)	52,523	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 31,448	\$ 31,448				
166	Medical Records				2,995		\$ 2,995			
170	Inservice Education - Nursing			\$ 10,483						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,169	282	27	\$ 1,477	\$ 1,374	\$ 103
077	Specialized Support Surfaces			0	0	27	3	30	28	2
080	Physical Therapy			0	10,848	1,796	171	12,815	11,918	897
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	8,218	1,256	120	9,594	8,922	671
083	Speech Pathology			0	2,630	309	29	2,969	2,761	208
085	Pharmacy			0	731	1,130	108	1,968	1,830	138
090	Laboratory			0	0	102	10	111	104	8
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	2	0	3	3	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			10,483	689,601	26,510	2,525	718,636	668,349	50,286 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,959	35	3	2,997	2,787	210
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 750,599	100%	\$ 10,483	\$ 716,155	\$ 31,448	\$ 2,995	\$ 750,599	\$ 698,076	\$ 52,523

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ARBOR GLEN CARE CENTER

Provider NPI:
1497755144

OSHPD Facility Number:
206190674

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. 59% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 14% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 10,651												
055	Interest - Other	139												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	950,330												
	Total Costs Allocable as Administration	961,120	59%											
167	CDPH Licensing Fees	22,877	1%											
168	Professional Liability Insurance	218,527	14%											
169	Quality Assurance Fees	413,954	26%											
174	Caregiver Training	0	0%											
	Total	1,616,478	100%						\$ 1,616,478					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 316	\$ 45,585	\$ 1,169	\$ 47,070	14,476	\$ 8,607	\$ 205	\$ 1,957	\$ 3,707	\$ -
077	Specialized Support Surfaces			0	0	4,592	0	4,592	1,412	840	20	191	362	0
080	Physical Therapy			281,846	2,931	4,482	10,848	300,108	92,297	54,878	1,306	12,477	23,636	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			197,454	2,221	1,983	8,218	209,876	64,547	38,378	913	8,726	16,529	0
083	Speech Pathology			22,879	711	25,497	2,630	51,716	15,905	9,457	225	2,150	4,073	0
085	Pharmacy			0	197	187,887	731	188,815	58,070	34,527	822	7,850	14,871	0
090	Laboratory			0	0	17,013	0	17,013	5,232	3,111	74	707	1,340	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	413	0	413	127	76	2	17	33	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,621,059	594,073	525,843	689,601	4,430,576	1,362,613	810,178	19,284	184,208	348,943	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	799	2,091	2,959	5,849	1,799	1,070	25	243	461	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,616,478		\$ 3,123,238	\$ 601,248	\$ 815,386	\$ 716,155	\$ 5,256,028	\$ 1,616,478					
	Total Administrative Costs							\$ 1,616,478		\$ 961,120	\$ 22,877	\$ 218,527	\$ 413,954	\$ -
	Unit Cost Multiplier							0.30754747						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 63,819	\$ 10,975	\$ 34,444	\$ 109,237							
	TOTAL FACILITY COSTS							\$ 6,981,743						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ARBOR GLEN CARE CENTER

Provider NPI:
1497755144

OSHPD Facility Number:
206190674

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	507									
010	Housekeeping	70	70								
060	Laundry and Linen	579	579	579							
065	Dietary	1,966	1,966	1,966							
155	Social Services	190	190	190							
160	Activities	173	173	173							
165	Administration	861	861	861							
166	Medical Records	82	82	82							
170	Inservice Education - Nursing	287	287	287							
	ANCILLARY SERVICES										
075	Patient Supplies	32	32	32						47,070	47,070
077	Specialized Support Surfaces									4,592	4,592
080	Physical Therapy	297	297	297						300,108	300,108
081	Respiratory Therapy									0	0
082	Occupational Therapy	225	225	225						209,876	209,876
083	Speech Pathology	72	72	72						51,716	51,716
085	Pharmacy	20	20	20						188,815	188,815
090	Laboratory									17,013	17,013
095	Home Health Services									0	0
100	Other Ancillary Services									413	413
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	15,685	15,685	15,685	305,260	91,578	2,654,663	2,654,663	2,654,663	4,430,576	4,430,576
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	81	81	81						5,849	5,849
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	21,127	20,620	20,550	305,260	91,578	2,654,663	2,654,663	2,654,663	5,256,028	5,256,028
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 46,205 0.017405222	\$ 73,439 0.027664152			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 92,956 4.50805044	\$ 110,183 5.36168192	\$ 74,986 0.24564494	\$ 295,719 3.22914776	\$ 1,875 0.00070640	\$ 1,707 0.00064319	\$ 64,979 0.02447716	\$ 8,498 0.00161678	\$ 55,321 0.01052531
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 157,985 7.66173618	\$ 23,657 1.15120786	\$ 17,968 0.05886030	\$ 202,608 2.21241180	\$ 1,674 0.00063076	\$ 9,585 0.00361049	\$ 2,529 0.00095278	\$ 7,588 0.00144367	\$ 3,387 0.00064434
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 750,599 35.52795002	\$ 18,013 0.87355338	\$ 2,548 0.12399539	\$ 21,148 0.06927951	\$ 71,809 0.78413080	\$ 6,940 0.00261421	\$ 6,319 0.00238031	\$ 10,483 0.00394883	\$ 31,448 0.00598331	\$ 2,995 0.00056984

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ARBOR GLEN CARE CENTER

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

Provider NPI:
1497755144

OSHPD Facility Number:
206190674

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	\$ 72,676	\$ 0	\$ 72,676	(Sch 3)
005	.20-.39	Fringe Benefits	6200	20,280	0	20,280	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	157,985	0	157,985	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 250,941	\$ 0	\$ 250,941	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	866	0	866	(Sch 3)
010	.79	Agency Staff	6300	109,001	0	109,001	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	23,121	0	23,121	(Sch 4)
010		Housekeeping - Total	6300	\$ 132,988	\$ 0	\$ 132,988	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 72,971	\$ 0	\$ 72,971	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	55,181	0	55,181	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	8,687	0	8,687	(Sch 5)
040		Property Taxes	7300	52,523	0	52,523	(Sch 5)
045		Property Insurance	7400	10,651	0	10,651	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	561,237	0	561,237	(Sch 6)
055		Interest - Other	7600	\$ 139	\$ 0	\$ 139	(Sch 6)
057		Subtotal 005 - 055		\$ 1,145,318	\$ 0	\$ 1,145,318	
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	69,271	0	69,271	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	12,865	0	12,865	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 82,136	\$ 0	\$ 82,136	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 207,279	\$ 0	\$ 207,279	(Sch 3)
065	.20-.39	Fringe Benefits	6500	54,744	0	54,744	(Sch 3)
065	.79	Agency Staff	6500	14,292	0	14,292	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	185,282	0	185,282	(Sch 4)
065		Dietary - Total	6500	\$ 461,597	\$ 0	\$ 461,597	
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	45,303	0	45,303	(Sch 4)
075		Patient Supplies - Total	8100	\$ 45,303	\$ 0	\$ 45,303	
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	4,592	0	4,592	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 4,592	\$ 0	\$ 4,592	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ARBOR GLEN CARE CENTER

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

Provider NPI:
1497755144

OSHPD Facility Number:
206190674

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	\$ 223,333	\$ 0	\$ 223,333	(Sch 2)
080	.20-.39	Fringe Benefits	8200	58,513	0	58,513	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	1,865	0	1,865	(Sch 4)
080		Physical Therapy - Total	8200	\$ 283,711	\$ 0	\$ 283,711	
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	\$ 158,760	\$ 0	\$ 158,760	(Sch 2)
082	.20-.39	Fringe Benefits	8250	38,694	0	38,694	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 197,454	\$ 0	\$ 197,454	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 18,539	\$ 0	\$ 18,539	(Sch 2)
083	.20-.39	Fringe Benefits	8280	4,340	0	4,340	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	24,862	0	24,862	(Sch 4)
083		Speech Pathology - Total	8280	\$ 47,741	\$ 0	\$ 47,741	
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	187,711	0	187,711	(Sch 4)
085		Pharmacy - Total	8300	\$ 187,711	\$ 0	\$ 187,711	
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	17,013	0	17,013	(Sch 4)
090		Laboratory - Total	8400	\$ 17,013	\$ 0	\$ 17,013	
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	413	0	413	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 413	\$ 0	\$ 413	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ARBOR GLEN CARE CENTER

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

Provider NPI:
1497755144

OSHPD Facility Number:
206190674

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		\$ 783,938	\$ 0	\$ 783,938	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,981,972	\$ 0	\$ 1,981,972	(Sch 2)
105	.20-.39	Fringe Benefits	6110	519,443	0	519,443	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	153,248	0	153,248	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,654,663	\$ 0	\$ 2,654,663	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ARBOR GLEN CARE CENTER

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

Provider NPI:
1497755144

OSHPD Facility Number:
206190674

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ARBOR GLEN CARE CENTER

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

Provider NPI:
1497755144

OSHPD Facility Number:
206190674

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	1,377	0	1,377 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,377	\$ 0	\$ 1,377
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		\$ 2,656,040	\$ 0	\$ 2,656,040
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 36,757	\$ 0	\$ 36,757 (Sch 2)
155	.20-.39	Fringe Benefits	6600	9,448	0	9,448 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 46,205	\$ 0	\$ 46,205

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ARBOR GLEN CARE CENTER

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

Provider NPI:
1497755144

OSHPD Facility Number:
206190674

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	\$ 57,107	\$ 0	\$ 57,107	(Sch 2)
160	.20-.39	Fringe Benefits	6700	16,332	0	16,332	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,060	0	8,060	(Sch 4)
160		Activities - Total	6700	\$ 81,499	\$ 0	\$ 81,499	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 304,275	\$ 0	\$ 304,275	(Sch 6)
165	.20-.39	Fringe Benefits	6900	74,933	0	74,933	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	571,122	0	571,122	(Sch 6)
165		Administration - Total	6900	\$ 950,330	\$ 0	\$ 950,330	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 42,529	\$ 0	\$ 42,529	(Sch 3)
166	.20-.39	Fringe Benefits	6900	11,983	0	11,983	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,664	0	2,664	(Sch 4)
166		Medical Records - Total	6900	\$ 57,176	\$ 0	\$ 57,176	
167		CDPH Licensing Fees	6900	\$ 22,877	\$ 0	\$ 22,877	(Sch 6)
168		Professional Liability Insurance	6900	\$ 218,527	\$ 0	\$ 218,527	(Sch 6)
169		Quality Assurance Fees	6900	\$ 413,954	\$ 0	\$ 413,954	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 50,832	\$ 0	\$ 50,832	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,314	0	11,314	(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	\$ 62,146	\$ 0	\$ 62,146	
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		\$ 1,852,714	\$ 0	\$ 1,852,714	
200		Total		\$ 6,981,743	\$ 0	\$ 6,981,743	

210	0.24	Total Facility Group Health Insurance *	6900		\$	152,866	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
ARBOR GLEN CARE CENTER							JANUARY 01, 2011 THROUGH DECEMBER 31, 2011			1497755144		4
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$152,866	\$152,866

Provider Name							Fiscal Period		Provider NPI		Adjustments
ARBOR GLEN CARE CENTER							JANUARY 01, 2011 THROUGH DECEMBER 31, 2011		1497755144		4
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>											
2	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the followir Fiscal Intermediary Payment Data Service Period: January 01, 2011 through December 31, 201 Payment Period: January 01, 2011 through September 30, 2012 Report Date: October 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	23,518	(648)	22,870	
3	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To properly report Medi-Cal Managed Care days. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2205.4 and 2304	0	510	510	

Provider Name							Fiscal Period		Provider NPI		Adjustments			
ARBOR GLEN CARE CENTER							JANUARY 01, 2011 THROUGH DECEMBER 31, 2011		1497755144		4			
Report References							Explanation of Audit Adjustments							
Cost Report			Audit Report									As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No								
<u>ADJUSTMENT TO OTHER MATTERS</u>														
4	Not Reported			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	\$6,855	\$6,855				