

**REPORT
ON THE
RATE SETTING AUDIT**

**CAPISTRANO BEACH CARE CENTER
CAPISTRANO BEACH, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1114059219**

**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: Margaret A. Varho
Auditor: Marlene Lam**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: July 29, 2013

Gordon Buechs, Controller
Cambridge Healthcare Services, LLC
1438 South Euclid Street
Anaheim, CA 92802

CAPISTRANO BEACH CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1114059219
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 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.

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

(Original signed by 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:
CAPISTRANO BEACH CARE CENTER

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

Provider NPI:
1114059219

OSHPD Facility No.:
206301118

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	\$ 2,784,865	\$ 95.67
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 635,057	\$ 21.82
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 499,255	\$ 17.15
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 154,282	\$ 5.30
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 57,013	\$ 1.96
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 16,155	\$ 0.56
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 88,279	\$ 3.03
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 289,502	\$ 9.95
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 748,105	\$ 25.70
11	Cost of Routine Service/Audited Total Costs	\$ 5,333,887	\$ 5,272,513	\$ 181.14
12	Total Patient Days (Adj 16)	29,107	29,108	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 183.25	\$ 181.14	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 17)	16,774	7	
16	Medi-Cal Managed Care Days (Adj 18)		16,192	
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:
CAPISTRANO BEACH CARE CENTER

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

Provider NPI:
1114059219

OSHPD Facility No.:
206301118

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:
CAPISTRANO BEACH CARE CENTER

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

Provider NPI:
1114059219

OSHPD Facility No.:
206301118

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	\$ 64,037	\$ 64,037		
160	Activities	100,198		\$ 100,198	
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	531,986	0	0	531,986
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	297,315	0	0	297,315
083	Speech Pathology	126,540	0	0	126,540
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	2,620,630	64,037	100,198	2,784,865 *
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	\$ 3,740,706	\$ 64,037	\$ 100,198	\$ 3,740,706

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
CAPISTRANO BEACH CARE CENTER

Provider NPI:
1114059219

OSHPD Facility Number:
206301118

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 40,020	\$ 40,020										
010	Housekeeping	128,021	535	\$ 128,556									
060	Laundry and Linen	64,356	1,923	6,261	\$ 72,540								
065	Dietary	277,044	6,526	21,248	0	\$ 304,818							
155	Social Services	N/A	260	848	0	0	\$ 1,108						
160	Activities	N/A	535	1,743	0	0	0	\$ 2,278					
165	Administration	N/A	3,316	10,796	0	0	0	0		\$ 14,112	\$ 14,112		
166	Medical Records	82,382	510	1,660	0	0	0	0		84,552		\$ 84,552	
170	Inservice Education - Nursing	81,281	641	2,087	0	0	0	0	\$ 84,009				
ANCILLARY SERVICES													
075	Patient Supplies		535	1,743	0	0	0	0	0	2,278	67	403	\$ 2,748
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	55	332	387
080	Physical Therapy		989	3,219	0	0	0	0	0	4,208	1,483	8,885	14,576
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		621	2,022	0	0	0	0	0	2,643	820	4,916	8,379
083	Speech Pathology		133	433	0	0	0	0	0	566	330	1,975	2,870
085	Pharmacy		260	848	0	0	0	0	0	1,108	834	4,997	6,939
090	Laboratory		0	0	0	0	0	0	0	0	112	672	785
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	77	463	541
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		23,053	75,056	72,540	304,818	1,108	2,278	84,009	562,862	10,326	61,869	635,057 *
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		182	593	0	0	0	0	0	775	7	41	822
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 673,104	\$ 40,020	\$ 128,556	\$ 72,540	\$ 304,818	\$ 1,108	\$ 2,278	\$ 84,009	\$ 574,440	\$ 14,112	\$ 84,552	\$ 673,104

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
CAPISTRANO BEACH CARE CENTER

Provider NPI:
1114059219

OSHPD Facility Number:
206301118

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	\$ 149,480	\$ 149,480										
010	Housekeeping	22,851	2,000	\$ 24,851									
060	Laundry and Linen	12,094	7,182	1,210	\$ 20,486								
065	Dietary	213,252	24,376	4,107	0	\$ 241,735							
155	Social Services	450	973	164	0	0	\$ 1,586						
160	Activities	7,545	2,000	337	0	0	0	\$ 9,882					
165	Administration	N/A	12,385	2,087	0	0	0	0		\$ 14,472	\$ 14,472		
166	Medical Records	5,442	1,904	321	0	0	0	0		7,667		\$ 7,667	
170	Inservice Education - Nursing	0	2,394	403	0	0	0	0	\$ 2,797				
ANCILLARY SERVICES													
075	Patient Supplies	18,418	2,000	337	0	0	0	0	0	20,755	69	37	\$ 20,860
077	Specialized Support Surfaces	21,578	0	0	0	0	0	0	0	21,578	57	30	21,665
080	Physical Therapy	31,779	3,693	622	0	0	0	0	0	36,094	1,521	806	38,421
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	13,493	2,319	391	0	0	0	0	0	16,203	841	446	17,490
083	Speech Pathology	0	496	84	0	0	0	0	0	580	338	179	1,097
085	Pharmacy	321,325	973	164	0	0	0	0	0	322,461	855	453	323,770
090	Laboratory	43,754	0	0	0	0	0	0	0	43,754	115	61	43,930
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	30,147	0	0	0	0	0	0	0	30,147	79	42	30,268
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	105,954	86,105	14,509	20,486	241,735	1,586	9,882	2,797	483,055	10,590	5,610	499,255
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	680	115	0	0	0	0	0	795	7	4	805
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 997,562	\$ 149,480	\$ 24,851	\$ 20,486	\$ 241,735	\$ 1,586	\$ 9,882	\$ 2,797	\$ 975,423	\$ 14,472	\$ 7,667	\$ 997,562

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
 CAPISTRANO BEACH CARE CENTER

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

Provider NPI:
 1114059219

OSHPD Facility Number:
 206301118

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)	\$ 170,457	73%							
	Property Tax (line 40)	62,990	27%	\$ 233,447						
005	Plant Operations and Maintenance			12,306	\$ 12,306					
010	Housekeeping			2,958	165	\$ 3,123				
060	Laundry and Linen			10,625	591	152	\$ 11,369			
065	Dietary			36,062	2,007	516	0	\$ 38,585		
155	Social Services			1,439	80	21	0	0	\$ 1,540	
160	Activities			2,958	165	42	0	0	0	\$ 3,165
165	Administration			18,323	1,020	262	0	0	0	0
166	Medical Records			2,817	157	40	0	0	0	0
170	Inservice Education - Nursing			3,542	197	51	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			2,958	165	42	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,464	304	78	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,431	191	49	0	0	0	0
083	Speech Pathology			735	41	11	0	0	0	0
085	Pharmacy			1,439	80	21	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			127,384	7,088	1,823	11,369	38,585	1,540	3,165
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			1,006	56	14	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 233,447	100%	\$ 233,447	\$ 12,306	\$ 3,123	\$ 11,369	\$ 38,585	\$ 1,540	\$ 3,165

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CAPISTRANO BEACH CARE CENTER

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

Provider NPI:
1114059219

OSHPD Facility Number:
206301118

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 73% Of Total	Property Tax 27% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 170,457	73%							
	Property Tax (line 40)	62,990	27%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 19,605	\$ 19,605				
166	Medical Records				3,014		\$ 3,014			
170	Inservice Education - Nursing			\$ 3,790						
	ANCILLARY SERVICES									
075	Patient Supplies			0	3,165	93	14	\$ 3,273	\$ 2,390	\$ 883
077	Specialized Support Surfaces			0	0	77	12	89	65	24
080	Physical Therapy			0	5,846	2,060	317	8,223	6,004	2,219
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	3,671	1,140	175	4,986	3,641	1,345
083	Speech Pathology			0	786	458	70	1,314	960	355
085	Pharmacy			0	1,540	1,159	178	2,876	2,100	776
090	Laboratory			0	0	156	24	180	131	49
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	107	17	124	91	33
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			3,790	194,744	14,345	2,206	211,295	154,282	57,013
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	1,077	9	1	1,087	794	293
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 233,447	100%	\$ 3,790	\$ 210,828	\$ 19,605	\$ 3,014	\$ 233,447	\$ 170,457	\$ 62,990

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
CAPISTRANO BEACH CARE CENTER

Provider NPI:
1114059219

OSHPD Facility Number:
206301118

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. 66% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 28,703												
055	Interest - Other	21,804												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	971,874												
	Total Costs Allocable as Administration	1,022,381	66%											
167	CDPH Licensing Fees	22,078	1%											
168	Professional Liability Insurance	120,645	8%											
169	Quality Assurance Fees	395,641	25%											
174	Caregiver Training	0	0%											
	Total	1,560,745	100%						\$ 1,560,745					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 2,278	\$ 20,755	\$ 3,165	\$ 26,198	7,432	\$ 4,869	\$ 105	\$ 575	\$ 1,884	\$ -
077	Specialized Support Surfaces			0	0	21,578	0	21,578	6,122	4,010	87	473	1,552	0
080	Physical Therapy			531,986	4,208	36,094	5,846	578,134	164,017	107,441	2,320	12,678	41,577	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			297,315	2,643	16,203	3,671	319,832	90,736	59,438	1,284	7,014	23,001	0
083	Speech Pathology			126,540	566	580	786	128,472	36,447	23,875	516	2,817	9,239	0
085	Pharmacy			0	1,108	322,461	1,540	325,109	92,233	60,418	1,305	7,130	23,381	0
090	Laboratory			0	0	43,754	0	43,754	12,413	8,131	176	960	3,147	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	30,147	0	30,147	8,553	5,603	121	661	2,168	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			2,784,865	562,862	483,055	194,744	4,025,526	1,142,041	748,105	16,155	88,279	289,502	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	775	795	1,077	2,646	751	492	11	58	190	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,560,745		\$ 3,740,706	\$ 574,440	\$ 975,423	\$ 210,828	\$ 5,501,397	\$ 1,560,745					
	Total Administrative Costs							\$ 1,560,745		\$ 1,022,381	\$ 22,078	\$ 120,645	\$ 395,641	\$ -
	Unit Cost Multiplier							0.28369977						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 98,664	\$ 22,139	\$ 22,619	\$ 143,422							
	TOTAL FACILITY COSTS							\$ 7,205,564						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
CAPISTRANO BEACH CARE CENTER

Provider NPI:
1114059219

OSHPD Facility Number:
206301118

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5 (Adj 13)	Hskpng (SQ FT) 10 (Adj 13)	Laundry (LBS) 60 (Adj 14)	Dietary (MEALS) 65 (Adj 15)	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,223									
010	Housekeeping	294	294								
060	Laundry and Linen	1,056	1,056	1,056							
065	Dietary	3,584	3,584	3,584							
155	Social Services	143	143	143							
160	Activities	294	294	294							
165	Administration	1,821	1,821	1,821							
166	Medical Records	280	280	280							
170	Inservice Education - Nursing	352	352	352							
	ANCILLARY SERVICES										
075	Patient Supplies	294	294	294						26,198	26,198
077	Specialized Support Surfaces									21,578	21,578
080	Physical Therapy	543	543	543						578,134	578,134
081	Respiratory Therapy									0	0
082	Occupational Therapy	341	341	341						319,832	319,832
083	Speech Pathology	73	73	73						128,472	128,472
085	Pharmacy	143	143	143						325,109	325,109
090	Laboratory									43,754	43,754
095	Home Health Services									0	0
100	Other Ancillary Services									30,147	30,147
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	12,660	12,660	12,660	75,678	87,321	2,726,584	2,726,584	2,726,584	4,025,526	4,025,526
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	100	100	100						2,646	2,646
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	23,201	21,978	21,684	75,678	87,321	2,726,584	2,726,584	2,726,584	5,501,397	5,501,397
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 64,037	\$ 100,198			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.023486164	0.036748547			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 40,020	\$ 128,556	\$ 72,540	\$ 304,818	\$ 1,108	\$ 2,278	\$ 84,009	\$ 14,112	\$ 84,552
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		1.82091182	5.92862701	0.95852841	3.49077939	0.00040644	0.00083561	0.03081102	0.00256515	0.01536917
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 149,480	\$ 24,851	\$ 20,486	\$ 241,735	\$ 1,586	\$ 9,882	\$ 2,797	\$ 14,472	\$ 7,667
	UNIT COST MULTIPLIER (INDIRECT OTHER)		6.80134680	1.14603376	0.27070528	2.76835368	0.00058186	0.00362414	0.00102600	0.00263064	0.00139370
	TOTAL CAPITAL COSTS - SCH. 5	\$ 233,447	\$ 12,306	\$ 3,123	\$ 11,369	\$ 38,585	\$ 1,540	\$ 3,165	\$ 3,790	\$ 19,605	\$ 3,014
	UNIT COST MULTIPLIER (CAPITAL COSTS)	10.06193699	0.55991214	0.14401511	0.15022533	0.44187375	0.00056463	0.00116085	0.00138987	0.00356358	0.00054794

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CAPISTRANO BEACH CARE CENTER

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

Provider NPI:
1114059219

OSHPD Facility Number:
206301118

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	\$ 32,161	\$ 0	\$ 32,161	(Sch 3)
005	.20-.39	Fringe Benefits	6200	7,859	0	7,859	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	150,767	(1,287)	149,480	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 190,787	\$ (1,287)	\$ 189,500	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 103,175	\$ 0	\$ 103,175	(Sch 3)
010	.20-.39	Fringe Benefits	6300	24,846	0	24,846	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	22,851	0	22,851	(Sch 4)
010		Housekeeping - Total	6300	\$ 150,872	\$ 0	\$ 150,872	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	111,318	0	111,318	(Sch 5)
025		Depreciation: Equipment	7140	44,293	0	44,293	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	3,949	0	3,949	(Sch 5)
035		Leases and Rentals	7200	0	8,308	8,308	(Sch 5)
040		Property Taxes	7300	62,990	0	62,990	(Sch 5)
045		Property Insurance	7400	28,703	0	28,703	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	2,589	2,589	(Sch 6)
055		Interest - Other	7600	\$ 36,275	\$ (14,471)	\$ 21,804	(Sch 6)
057		Subtotal 005 - 055		\$ 629,187	\$ (4,861)	\$ 624,326	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 51,273	\$ 0	\$ 51,273	(Sch 3)
060	.20-.39	Fringe Benefits	6400	13,083	0	13,083	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	12,094	0	12,094	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 76,450	\$ 0	\$ 76,450	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 221,686	\$ 0	\$ 221,686	(Sch 3)
065	.20-.39	Fringe Benefits	6500	55,358	0	55,358	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	213,252	0	213,252	(Sch 4)
065		Dietary - Total	6500	\$ 490,296	\$ 0	\$ 490,296	
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	17,179	1,239	18,418	(Sch 4)
075		Patient Supplies - Total	8100	\$ 17,179	\$ 1,239	\$ 18,418	
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	18,638	2,940	21,578	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 18,638	\$ 2,940	\$ 21,578	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CAPISTRANO BEACH CARE CENTER

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

Provider NPI:
1114059219

OSHPD Facility Number:
206301118

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	\$ 435,291	\$ (898)	\$ 434,393	(Sch 2)
080	.20-.39	Fringe Benefits	8200	95,864	1,729	97,593	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	33,534	(1,755)	31,779	(Sch 4)
080		Physical Therapy - Total	8200	\$ 564,689	\$ (924)	\$ 563,765	
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	\$ 240,162	\$ 0	\$ 240,162	(Sch 2)
082	.20-.39	Fringe Benefits	8250	57,153	0	57,153	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	13,493	0	13,493	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 310,808	\$ 0	\$ 310,808	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 102,788	\$ 0	\$ 102,788	(Sch 2)
083	.20-.39	Fringe Benefits	8280	23,752	0	23,752	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 126,540	\$ 0	\$ 126,540	
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	321,325	0	321,325	(Sch 4)
085		Pharmacy - Total	8300	\$ 321,325	\$ 0	\$ 321,325	
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	43,754	0	43,754	(Sch 4)
090		Laboratory - Total	8400	\$ 43,754	\$ 0	\$ 43,754	
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	30,147	0	30,147	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 30,147	\$ 0	\$ 30,147	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CAPISTRANO BEACH CARE CENTER

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

Provider NPI:
1114059219

OSHPD Facility Number:
206301118

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,433,080	\$ 3,255	\$ 1,436,335	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,082,403	\$ (1,635)	\$ 2,080,768	(Sch 2)
105	.20-.39	Fringe Benefits	6110	539,908	(46)	539,862	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	110,133	(4,179)	105,954	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,732,444	\$ (5,860)	\$ 2,726,584	
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:
 CAPISTRANO BEACH CARE CENTER

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

Provider NPI:
 1114059219

OSHPD Facility Number:
 206301118

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		\$ 2,732,444	\$ (5,860)	\$ 2,726,584
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 49,843	\$ 0	\$ 49,843 (Sch 2)
155	.20-.39	Fringe Benefits	6600	14,194	0	14,194 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,910	(3,460)	450 (Sch 4)
155		Social Services - Total	6600	\$ 67,947	\$ (3,460)	\$ 64,487

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CAPISTRANO BEACH CARE CENTER

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

Provider NPI:
1114059219

OSHPD Facility Number:
206301118

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	\$ 78,901	\$ 0	\$ 78,901	(Sch 2)
160	.20-.39	Fringe Benefits	6700	21,297	0	21,297	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,545	0	7,545	(Sch 4)
160		Activities - Total	6700	\$ 107,743	\$ 0	\$ 107,743	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 451,811	\$ (3,000)	\$ 448,811	(Sch 6)
165	.20-.39	Fringe Benefits	6900	118,966	0	118,966	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	453,996	(49,899)	404,097	(Sch 6)
165		Administration - Total	6900	\$ 1,024,773	\$ (52,899)	\$ 971,874	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 62,062	\$ 3,000	\$ 65,062	(Sch 3)
166	.20-.39	Fringe Benefits	6900	17,320	0	17,320	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,442	0	5,442	(Sch 4)
166		Medical Records - Total	6900	\$ 84,824	\$ 3,000	\$ 87,824	
167		CDPH Licensing Fees	6900	\$ 22,078	\$ 0	\$ 22,078	(Sch 6)
168		Professional Liability Insurance	6900	\$ 129,935	\$ (9,290)	\$ 120,645	(Sch 6)
169		Quality Assurance Fees	6900	\$ 395,641	\$ 0	\$ 395,641	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 66,123	\$ 0	\$ 66,123	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,158	0	15,158	(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	\$ 81,281	\$ 0	\$ 81,281	
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		\$ 1,914,222	\$ (62,649)	\$ 1,851,573	
200		Total		\$ 7,275,679	\$ (70,115)	\$ 7,205,564	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 101,069	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
 CAPISTRANO BEACH CARE CENTER

Provider NPI:
 1114059219

OSHPD Facility Number:
 206301118

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

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$70,115)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(11,882)</u>	<u>(8,564)</u>

Provider Name:
CAPISTRANO BEACH CARE CENTER

Provider NPI:
1114059219

OSHPD Facility Number:
206301118

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

Line No.	Sub No.		AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ				
174	3	Caregiver Training - Agency Staff								
174	4	Caregiver Training - Other - Nonlabor								
200		Total	<u>(5,231)</u>	<u>(3,460)</u>	<u>(40,978)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period			Provider NPI		Adjustments
CAPISTRANO BEACH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1114059219		18
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				8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$101,069	\$101,069

Provider Name							Fiscal Period	Provider NPI	Adjustments		
CAPISTRANO BEACH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1114059219	18		
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	165	1	8A-1	165	1	Administration - Salaries and Wages	\$451,811	(\$3,000)	\$448,811	
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	62,062	3,000	65,062	
							To reconcile the reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
3	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment	\$0	\$2,589	\$2,589	
	10.5	055	4	8A-1	055	4	Interest - Other	36,275	(2,589)	33,686 *	
							To reclassify capital related interest expense to the Interest - Property, Plant and Equipment cost center. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$453,996	\$726	\$454,722 *	
	10.5	168	4	8A-1	168	4	Professional Liability Insurance	129,935	(726)	129,209 *	
							To reclassify all other insurance expense from the Professional Liability Insurance cost center to Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501 and 52507				
5	10.5	035	4	8A-1	035	4	Leases and Rentals	\$0	\$8,308	\$8,308	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 454,722	(8,308)	446,414 *	
							To reclassify lease expenses from the using cost center to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
CAPISTRANO BEACH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1114059219		18	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
6	10.5	077	4	8A-1	077	4	Specialized Support Surfaces - Other - Nonlabor	\$18,638	\$2,940	\$21,578	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	110,133	(2,940)	107,193 *	
							To reclassify low air loss mattress expense to the appropriate cost center for proper cost determination.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
7	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$17,179	\$1,239	\$18,418	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 107,193	(1,239)	105,954	
							To reclassify enteral expense to agree with the provider's grouping of expenses.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
CAPISTRANO BEACH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1114059219		18
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
8	10.5	055	4	8A-1	055	4	Interest - Other To eliminate interest expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$33,686	(\$11,882)	\$21,804
9	10.5	168	4	8A-1	168	4	Professional Liability Insurance To adjust liability insurance expense to agree with the provider's prepaid schedule and general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$129,209	(\$8,564)	\$120,645
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate administrative expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105	*	\$446,414	(\$5,231)	\$441,183 *
11	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor To eliminate patient transportation expense not included in the rate. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 51511, 51123(b), 51323 and 51527		\$3,910	(\$3,460)	\$450
12	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor		\$150,767	(\$1,287)	\$149,480
	10.5	080	1	8A-1	080	1	Physical Therapy - Salaries and Wages		435,291	(898)	434,393
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits		95,864	1,729	97,593
	10.5	080	4	8A-1	080	4	Physical Therapy - Other - Nonlabor		33,534	(1,755)	31,779
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages		2,082,403	(1,635)	2,080,768
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits		539,908	(46)	539,862
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Cambridge Healthcare Services, LLC Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	441,183	(37,086)	404,097

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
CAPISTRANO BEACH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1114059219		18
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>ADJUSTMENTS TO REPORTED STATISTICS</u>										
13	10.7	010	2	7	010	Housekeeping (Square Feet)	0	294	294	
	10.7	060	2,3	7	060	Laundry and Linen	0	1,056	1,056	
	10.7	065	2,3	7	065	Dietary	0	3,584	3,584	
	10.7	075	2,3	7	075	Patient Supplies	0	294	294	
	10.7	080	2,3	7	080	Physical Therapy	0	543	543	
	10.7	082	2,3	7	082	Occupational Therapy	0	341	341	
	10.7	083	2,3	7	083	Speech Pathology	0	73	73	
	10.7	085	2,3	7	085	Pharmacy	0	143	143	
	10.7	105	2,3	7	105	Skilled Nursing Care	0	12,660	12,660	
	10.7	140	2,3	7	140	Beauty and Barber	0	100	100	
	10.7	155	2,3	7	155	Social Services	0	143	143	
	10.7	160	2,3	7	160	Activities	0	294	294	
	10.7	165	2,3	7	165	Administration	0	1,821	1,821	
	10.7	166	2,3	7	166	Medical Records	0	280	280	
	10.7	170	2,3	7	170	Inservice Education - Nursing	0	352	352	
	10.7	175	2	7	N/A	Total - Square Feet	0	21,978	21,978	
	10.7	175	3	7	N/A	Total - Square Feet	0	21,684	21,684	
To include square footage statistics for proper cost determination. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306										
14	10.7	105	4	7	105	Skilled Nursing Care (Pounds of Laundry)	0	75,678	75,678	
	10.7	175	4	7	N/A	Total - Pounds of Laundry	0	75,678	75,678	
To include laundry statistics for proper cost determination. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306										
15	10.7	105	5	7	105	Skilled Nursing Care (Patient Meals)	0	87,321	87,321	
	10.7	175	5	7	N/A	Total - Patient Meals	0	87,321	87,321	
To include meals statistics for proper cost determination. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306										

Provider Name							Fiscal Period	Provider NPI		Adjustments
CAPISTRANO BEACH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1114059219		18
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>										
16	11(2)	105	1	1	12		Total Patient Days To adjust total patient days to agree with the provider's Monthly Census Report. 42 CFR 413.20 and 413.50 / CMS Pub. 15-1, Sections 2205 and 2304	29,107	1	29,108
17	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: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through September 30, 2012 Report Date: October 9, 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	16,774	(16,767)	7
18	Not Reported			1	16		Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's monthly patient census reports. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	16,192	16,192