

**REPORT
ON THE
RATE SETTING AUDIT**

**ARLINGTON GARDENS CARE CENTER
RIVERSIDE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1780982835**

**FISCAL PERIOD
JUNE 7, 2011 THROUGH DECEMBER 31, 2011**

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

**Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Jeff Cates**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 28, 2013

Ellen Subia
Director of Accounting and Reimbursement
Plum Healthcare Group, LLC
100 E San Marcos Boulevard, Suite 200
San Marcos, CA 92069

ARLINGTON GARDENS CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1780982835
FISCAL PERIOD JUNE 7, 2011 THROUGH DECEMBER 31, 2011

We have reviewed the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code.

This report includes the summary of Facility Cost per Patient Day and supporting schedules and audit adjustments. The data presented in these schedules represents the reported Medi-Cal program costs for the above fiscal period. Please note that the cost per day in the accompanying schedules may differ from the facility's filed Integrated Disclosure and Medi-Cal Cost Report due to the fact that the schedules used reported statistics on page 10.7 and the reported cost on page 10.5 of the Disclosure Report. These pages are specifically designed for the cost per day calculation under the AB 1629 reimbursement methodology.

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 Rates 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.

Ellen Subia
Page 2

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—San Diego at (619) 688-3200.

Original Signed by

Patricia M. Fox, Chief
Audits Section—San Diego
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ARLINGTON GARDENS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1780982835

OSHPD Facility No.:
206331100

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	\$ 658,496	\$ 142.47
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 222,537	\$ 48.15
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 237,769	\$ 51.44
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 52,714	\$ 11.40
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 8,478	\$ 1.83
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 12,663	\$ 2.74
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 16,291	\$ 3.52
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 47,715	\$ 10.32
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 422,011	\$ 91.30
11	Cost of Routine Service/Audited Total Costs	\$ 1,681,730.00	\$ 1,678,673	\$ 363.19
12	Total Patient Days (Adj)	4,622	4,622	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 363.85	\$ 363.19	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 2)	3,192	3,135	
16	Medi-Cal Managed Care Days (Adj 3)		25	
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:
ARLINGTON GARDENS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1780982835

OSHPD Facility No.:
206331100

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:
ARLINGTON GARDENS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1780982835

OSHPD Facility No.:
206331100

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	\$ 41,537	\$ 41,537		
160	Activities	33,696		\$ 33,696	
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	175,529	0	0	175,529
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	98,032	0	0	98,032
083	Speech Pathology	11,589	0	0	11,589
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	583,263	41,537	33,696	658,496 *
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	\$ 943,646	\$ 41,537	\$ 33,696	\$ 943,646

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ARLINGTON GARDENS CARE CENTER

NPI:
1780982835

OSHPD Facility Number:
206331100

Fiscal Period:
JUNE 7, 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	\$ 55,436	\$ 55,436										
010	Housekeeping	32,172	242	\$ 32,414									
060	Laundry and Linen	0	2,273	1,335	\$ 3,608								
065	Dietary	84,590	12,144	7,132	0	\$ 103,866							
155	Social Services	N/A	0	0	0	0	\$ -						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	2,085	1,224	0	0	0	0		\$ 3,309	\$ 3,309		
166	Medical Records	38,325	0	0	0	0	0	0		38,325		\$ 38,325	
170	Inservice Education - Nursing	22,875	0	0	0	0	0	0	\$ 22,875				
ANCILLARY SERVICES													
075	Patient Supplies		229	134	0	0	0	0	0	363	22	260	\$ 645
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	11	128	139
080	Physical Therapy		0	0	0	0	0	0	0	0	380	4,403	4,783
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	213	2,472	2,686
083	Speech Pathology		0	0	0	0	0	0	0	0	49	563	612
085	Pharmacy		0	0	0	0	0	0	0	0	85	980	1,064
090	Laboratory		0	0	0	0	0	0	0	0	27	314	341
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	46	537	583
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		38,464	22,589	3,608	103,866	0	0	22,875	191,401	2,474	28,661	222,537*
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	1	7	8
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 233,398	\$ 55,436	\$ 32,414	\$ 3,608	\$ 103,866	\$ -	\$ -	\$ 22,875	\$ 191,764	\$ 3,309	\$ 38,325	\$ 233,398

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ARLINGTON GARDENS CARE CENTER

NPI:
1780982835

OSHPD Facility Number:
206331100

Fiscal Period:
JUNE 7, 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	\$ 74,089	\$ 74,089										
010	Housekeeping	7,702	324	\$ 8,026									
060	Laundry and Linen	42,955	3,038	330	\$ 46,323								
065	Dietary	44,079	16,231	1,766	0	\$ 62,075							
155	Social Services	3,317	0	0	0	0	\$ 3,317						
160	Activities	3,385	0	0	0	0	0	\$ 3,385					
165	Administration	N/A	2,786	303	0	0	0	0		\$ 3,089	\$ 3,089		
166	Medical Records	1,599	0	0	0	0	0	0		1,599		\$ 1,599	
170	Inservice Education - Nursing	238	0	0	0	0	0	0	\$ 238				
ANCILLARY SERVICES													
075	Patient Supplies	9,408	306	33	0	0	0	0	0	9,747	21	11	\$ 9,779
077	Specialized Support Surfaces	5,094	0	0	0	0	0	0	0	5,094	10	5	5,110
080	Physical Therapy	144	0	0	0	0	0	0	0	144	355	184	683
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	616	0	0	0	0	0	0	0	616	199	103	918
083	Speech Pathology	10,887	0	0	0	0	0	0	0	10,887	45	24	10,956
085	Pharmacy	39,094	0	0	0	0	0	0	0	39,094	79	41	39,214
090	Laboratory	12,536	0	0	0	0	0	0	0	12,536	25	13	12,574
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	21,425	0	0	0	0	0	0	0	21,425	43	22	21,491
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	61,926	51,406	5,593	46,323	62,075	3,317	3,385	238	234,263	2,310	1,196	237,769 *
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	298	0	0	0	0	0	0	0	298	1	0	299
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 338,792	\$ 74,089	\$ 8,026	\$ 46,323	\$ 62,075	\$ 3,317	\$ 3,385	\$ 238	\$ 334,104	\$ 3,089	\$ 1,599	\$ 338,792

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ARLINGTON GARDENS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1780982835

OSHPD Facility Number:
206331100

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 53,444	86%							
	Property Tax (line 40)	8,595	14%	\$ 62,039						
005	Plant Operations and Maintenance			448	\$ 448					
010	Housekeeping			269	2	\$ 271				
060	Laundry and Linen			2,525	18	11	\$ 2,555			
065	Dietary			13,493	98	60	0	\$ 13,650		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			2,316	17	10	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			254	2	1	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			42,734	311	189	2,555	13,650	0	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	0	0	0	0	0	0
	TOTAL	\$ 62,039	100%	\$ 62,039	\$ 448	\$ 271	\$ 2,555	\$ 13,650	\$ -	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ARLINGTON GARDENS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1780982835

OSHPD Facility Number:
206331100

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 86% Of Total	Property Tax 14% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 53,444	86%							
	Property Tax (line 40)	8,595	14%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 2,343	\$ 2,343				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	257	16	0	\$ 273	\$ 235	\$ 38
077	Specialized Support Surfaces			0	0	8	0	8	7	1
080	Physical Therapy			0	0	269	0	269	232	37
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	151	0	151	130	21
083	Speech Pathology			0	0	34	0	34	30	5
085	Pharmacy			0	0	60	0	60	52	8
090	Laboratory			0	0	19	0	19	17	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	33	0	33	28	5
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			0	59,439	1,752	0	61,191	52,714	8,478 *
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	0	0	0
	TOTAL	\$ 62,039	100%	\$ -	\$ 59,696	\$ 2,343	\$ -	\$ 62,039	\$ 53,444	\$ 8,595

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ARLINGTON GARDENS CARE CENTER

NPI:
1780982835

OSHPD Facility Number:
206331100

Fiscal Period:
JUNE 7, 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. 85% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 10% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 26,089												
055	Interest - Other	8,614												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	529,606												
	Total Costs Allocable as Administration	564,309	85%											
167	CDPH Licensing Fees	16,933	3%											
168	Professional Liability Insurance	21,784	3%											
169	Quality Assurance Fees	63,804	10%											
174	Caregiver Training	0	0%											
	Total	666,830	100%						\$ 666,830					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 363	\$ 9,747	\$ 257	\$ 10,367	4,521	\$ 3,826	\$ 115	\$ 148	\$ 433	\$ -
077	Specialized Support Surfaces			0	0	5,094	0	5,094	2,221	1,880	56	73	213	0
080	Physical Therapy			175,529	0	144	0	175,673	76,604	64,827	1,945	2,503	7,330	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			98,032	0	616	0	98,648	43,017	36,403	1,092	1,405	4,116	0
083	Speech Pathology			11,589	0	10,887	0	22,476	9,801	8,294	249	320	938	0
085	Pharmacy			0	0	39,094	0	39,094	17,047	14,426	433	557	1,631	0
090	Laboratory			0	0	12,536	0	12,536	5,466	4,626	139	179	523	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	21,425	0	21,425	9,343	7,906	237	305	894	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			658,496	191,401	234,263	59,439	1,143,599	498,680	422,011	12,663	16,291	47,715	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	298	0	298	130	110	3	4	12	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 666,830		\$ 943,646	\$ 191,764	\$ 334,104	\$ 59,696	\$ 1,529,210	\$ 666,830					
	Total Administrative Costs							\$ 666,830		\$ 564,309	\$ 16,933	\$ 21,784	\$ 63,804	\$ -
	Unit Cost Multiplier							0.43606175						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 41,634	\$ 4,688	\$ 2,343	\$ 48,665							
	TOTAL FACILITY COSTS							\$ 2,244,705						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ARLINGTON GARDENS CARE CENTER

NPI:
1780982835

OSHPD Facility Number:
206331100

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (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	30									
010	Housekeeping	18	18								
060	Laundry and Linen	169	169	169							
065	Dietary	903	903	903							
155	Social Services										
160	Activities										
165	Administration	155	155	155							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	17	17	17						10,367	10,367
077	Specialized Support Surfaces									5,094	5,094
080	Physical Therapy									175,673	175,673
081	Respiratory Therapy									0	0
082	Occupational Therapy									98,648	98,648
083	Speech Pathology									22,476	22,476
085	Pharmacy									39,094	39,094
090	Laboratory									12,536	12,536
095	Home Health Services									0	0
100	Other Ancillary Services									21,425	21,425
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	2,860	2,860	2,860	27,732	13,866	645,189	645,189	645,189	1,143,599	1,143,599
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									298	298
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	4,152	4,122	4,104	27,732	13,866	645,189	645,189	645,189	1,529,210	1,529,210
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 41,537 0.064379585	\$ 33,696 0.052226557			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 55,436 13.44881126	\$ 32,414 7.89816730	\$ 3,608 0.13008941	\$ 103,866 7.49071986	\$ - 0.00000000	\$ - 0.00000000	\$ 22,875 0.03545473	\$ 3,309 0.00216372	\$ 38,325 0.02506196
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 74,089 17.97404173	\$ 8,026 1.95553917	\$ 46,323 1.67038436	\$ 62,075 4.47680741	\$ 3,317 0.00514113	\$ 3,385 0.00524653	\$ 238 0.00036888	\$ 3,089 0.00202005	\$ 1,599 0.00104564
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 62,039 14.94195568	\$ 448 0.10874786	\$ 271 0.06601186	\$ 2,555 0.09212191	\$ 13,650 0.98445074	\$ - 0.00000000	\$ - 0.00000000	\$ - 0.00000000	\$ 2,343 0.00153222	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ARLINGTON GARDENS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1780982835

OSHPD Facility Number:
206331100

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	\$ 43,171	\$ 0	\$ 43,171	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,265	0	12,265	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	74,089	0	74,089	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 129,525	\$ 0	\$ 129,525	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 24,905	\$ 0	\$ 24,905	(Sch 3)
010	.20-.39	Fringe Benefits	6300	7,267	0	7,267	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	7,702	0	7,702	(Sch 4)
010		Housekeeping - Total	6300	\$ 39,874	\$ 0	\$ 39,874	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	2,063	0	2,063	(Sch 5)
025		Depreciation: Equipment	7140	3,736	0	3,736	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	47,645	0	47,645	(Sch 5)
040		Property Taxes	7300	8,595	0	8,595	(Sch 5)
045		Property Insurance	7400	26,089	0	26,089	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 8,614	\$ 0	\$ 8,614	(Sch 6)
057		Subtotal 005 - 055		\$ 266,141	\$ 0	\$ 266,141	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	42,955	0	42,955	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 42,955	\$ 0	\$ 42,955	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 64,374	\$ 0	\$ 64,374	(Sch 3)
065	.20-.39	Fringe Benefits	6500	20,216	0	20,216	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	44,079	0	44,079	(Sch 4)
065		Dietary - Total	6500	\$ 128,669	\$ 0	\$ 128,669	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	9,408	0	9,408	(Sch 4)
075		Patient Supplies - Total	8100	\$ 9,408	\$ 0	\$ 9,408	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	5,094	0	5,094	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 5,094	\$ 0	\$ 5,094	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ARLINGTON GARDENS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1780982835

OSHPD Facility Number:
206331100

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	\$ 134,871	\$ 0	\$ 134,871	(Sch 2)
080	.20-.39	Fringe Benefits	8200	40,658	0	40,658	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	144	0	144	(Sch 4)
080		Physical Therapy - Total	8200	\$ 175,673	\$ 0	\$ 175,673	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 78,868	\$ 0	\$ 78,868	(Sch 2)
082	.20-.39	Fringe Benefits	8250	19,164	0	19,164	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	616	0	616	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 98,648	\$ 0	\$ 98,648	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	1,115	0	1,115	(Sch 2)
083	.79	Agency Staff	8280	10,474	0	10,474	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	10,887	0	10,887	(Sch 4)
083		Speech Pathology - Total	8280	\$ 22,476	\$ 0	\$ 22,476	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	39,094	0	39,094	(Sch 4)
085		Pharmacy - Total	8300	\$ 39,094	\$ 0	\$ 39,094	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	12,536	0	12,536	(Sch 4)
090		Laboratory - Total	8400	\$ 12,536	\$ 0	\$ 12,536	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	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	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	21,425	0	21,425	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 21,425	\$ 0	\$ 21,425	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ARLINGTON GARDENS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1780982835

OSHPD Facility Number:
206331100

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	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	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 384,354	\$ 0	\$ 384,354	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 473,740	\$ 0	\$ 473,740	(Sch 2)
105	.20-.39	Fringe Benefits	6110	109,523	0	109,523	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	61,926	0	61,926	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 645,189	\$ 0	\$ 645,189	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	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	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	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	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	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	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	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	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ARLINGTON GARDENS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1780982835

OSHPD Facility Number:
206331100

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	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	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	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	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	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	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	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	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	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	298	0	298 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 298	\$ 0	\$ 298
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 645,487	\$ 0	\$ 645,487
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 31,705	\$ 0	\$ 31,705 (Sch 2)
155	.20-.39	Fringe Benefits	6600	9,832	0	9,832 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,317	0	3,317 (Sch 4)
155		Social Services - Total	6600	\$ 44,854	\$ 0	\$ 44,854

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ARLINGTON GARDENS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1780982835

OSHPD Facility Number:
206331100

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	\$ 25,743	\$ 0	\$ 25,743	(Sch 2)
160	.20-.39	Fringe Benefits	6700	7,953	0	7,953	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,385	0	3,385	(Sch 4)
160		Activities - Total	6700	\$ 37,081	\$ 0	\$ 37,081	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 152,723	\$ 0	\$ 152,723	(Sch 6)
165	.20-.39	Fringe Benefits	6900	49,810	0	49,810	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	327,073	0	327,073	(Sch 6)
165		Administration - Total	6900	\$ 529,606	\$ 0	\$ 529,606	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 30,331	\$ 0	\$ 30,331	(Sch 3)
166	.20-.39	Fringe Benefits	6900	7,994	0	7,994	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	1,599	0	1,599	(Sch 4)
166		Medical Records - Total	6900	\$ 39,924	\$ 0	\$ 39,924	
167		CDPH Licensing Fees	6900	\$ 16,933	\$ 0	\$ 16,933	(Sch 6)
168		Professional Liability Insurance	6900	\$ 21,784	\$ 0	\$ 21,784	(Sch 6)
169		Quality Assurance Fees	6900	\$ 63,804	\$ 0	\$ 63,804	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 17,921	\$ 0	\$ 17,921	(Sch 3)
170	.20-.39	Fringe Benefits	6800	4,954	0	4,954	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	238	0	238	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 23,113	\$ 0	\$ 23,113	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 777,099	\$ 0	\$ 777,099	
200		Total		\$ 2,244,705	\$ 0	\$ 2,244,705	

210	0.24	Total Facility Group Health Insurance (Adj 1)*	6900			\$ 77,782	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period		NPI		Adjustments
ARLINGTON GARDENS CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011		1780982835		3
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 reflect 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	\$77,782	\$77,782	

Provider Name							Fiscal Period	NPI		Adjustments
ARLINGTON GARDENS CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011	1780982835		3
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
2	4.1	5	2	1	15	Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: June 7, 2011 through December 31, 2011 Payment Period: June 7, 2011 through April 30, 2013 Reports Dated: May 15, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	3,192	(57)	3,135	
3	N/A			1	16	Skilled Nursing Care—Medi-Cal Managed Care Days To reflect Medi-Cal Managed Care days as indicated in the provider's documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	25	25	