

**REPORT
ON THE
RATE SETTING AUDIT**

**ASBURY PARK NURSING AND REHABILITATION CENTER
SACRAMENTO, CALIFORNIA
PROVIDER NUMBERS: 1508959214**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

**Audits Section - Sacramento
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Robert G. Kvick
Audit Supervisor: Blanca Dacanay
Auditor: Mandeep Kaur**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 2, 2013

James Jordan, Administrator
Asbury Park Nursing and Rehabilitation Center
2257 Fair Oaks Blvd.
Sacramento, CA 95825

ASBURY PARK NURSING AND REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1508959214
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. 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 and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$673, which resulted from Medi-Cal overpayments

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

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

James Jordan
Page 2

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Sacramento at (916) 650-6994.

Original Signed By

Robert G. Kvick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

ASBURY PARK NURSING AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1508959214

OSHPD Facility No.:

206340825

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,757,443	\$ 103.73
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 963,606	\$ 26.60
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 899,499	\$ 24.83
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 708,709	\$ 19.57
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 34,905	\$ 0.96
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 32,423	\$ 0.90
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 70,795	\$ 1.95
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 386,579	\$ 10.67
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 711,942	\$ 19.65
11	Cost of Routine Service/Audited Total Costs	\$ 7,585,675	\$ 7,565,902	\$ 208.87
12	Total Patient Days (Adj)	36,223	36,223	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 209.42	\$ 208.87	
14	Overpayments (Adj 20)	\$	\$ 673	
15	Medi-Cal Days (Adj 19)	20,741	20,118	
16	Medi-Cal Managed Care Days (Adj)		0	
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:

ASBURY PARK NURSING AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1508959214

OSHPD Facility No.:

206340825

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. 42 + Ln. 43)	\$ 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:
ASBURY PARK NURSING AND REHABILITATION CENTER

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

Provider NPI:
1508959214

OSHPD Facility No.:
206340825

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	\$ 88,446	\$ 88,446		
160	Activities	82,025		\$ 82,025	
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	463,166	0	0	463,166
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	447,519	0	0	447,519
083	Speech Pathology	51,406	0	0	51,406
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	3,586,972	88,446	82,025	3,757,443 *
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	\$ 4,719,534	\$ 88,446	\$ 82,025	\$ 4,719,534

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ASBURY PARK NURSING AND REHABILITATION CENTER

Provider NPI:
1508959214

OSHPD Facility Number:
206340825

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	\$ 81,050	\$ 81,050										
010	Housekeeping	234,548	477	\$ 235,025									
060	Laundry and Linen	68,526	2,028	5,917	\$ 76,471								
065	Dietary	406,905	13,168	38,410	0	\$ 458,482							
155	Social Services	N/A	1,413	4,121	0	0	\$ 5,534						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	6,194	18,068	0	0	0	0		\$ 24,263	\$ 24,263		
166	Medical Records	158,417	1,497	4,366	0	0	0	0		164,279		\$ 164,279	
170	Inservice Education - Nursing	72,849	0	0	0	0	0	0	\$ 72,849				
ANCILLARY SERVICES													
075	Patient Supplies		2,564	7,478	0	0	0	0	0	10,042	554	3,752	\$ 14,348
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		397	1,158	0	0	0	0	0	1,555	1,466	9,929	12,951
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		397	1,158	0	0	0	0	0	1,555	1,582	10,713	13,850
083	Speech Pathology		397	1,158	0	0	0	0	0	1,555	181	1,228	2,964
085	Pharmacy		492	1,434	0	0	0	0	0	1,926	1,101	7,454	10,480
090	Laboratory		0	0	0	0	0	0	0	0	186	1,257	1,443
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	87	592	679
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		51,637	150,622	76,471	458,482	5,534	0	72,849	815,595	19,047	128,964	963,606 *
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		390	1,137	0	0	0	0	0	1,526	58	390	1,974
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,022,295	\$ 81,050	\$ 235,025	\$ 76,471	\$ 458,482	\$ 5,534	\$ -	\$ 72,849	\$ 833,753	\$ 24,263	\$ 164,279	\$ 1,022,295

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ASBURY PARK NURSING AND REHABILITATION CENTER

Provider NPI:
1508959214

OSHPD Facility Number:
206340825

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	\$ 243,888	\$ 243,888										
010	Housekeeping	31,618	1,435	\$ 33,053									
060	Laundry and Linen	19,841	6,104	832	\$ 26,777								
065	Dietary	332,142	39,623	5,402	0	\$ 377,167							
155	Social Services	3,407	4,252	580	0	0	\$ 8,238						
160	Activities	5,424	0	0	0	0	0	\$ 5,424					
165	Administration	N/A	18,639	2,541	0	0	0	0		\$ 21,180	\$ 21,180		
166	Medical Records	15,475	4,504	614	0	0	0	0		20,593		\$ 20,593	
170	Inservice Education - Nursing	1,395	0	0	0	0	0	0	\$ 1,395				
ANCILLARY SERVICES													
075	Patient Supplies	133,688	7,714	1,052	0	0	0	0	0	142,454	484	470	\$ 143,408
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	1,378	1,194	163	0	0	0	0	0	2,735	1,280	1,245	5,260
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	54,219	1,194	163	0	0	0	0	0	55,576	1,381	1,343	58,300
083	Speech Pathology	0	1,194	163	0	0	0	0	0	1,357	158	154	1,669
085	Pharmacy	345,348	1,479	202	0	0	0	0	0	347,029	961	934	348,924
090	Laboratory	59,695	0	0	0	0	0	0	0	59,695	162	158	60,015
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	28,086	0	0	0	0	0	0	0	28,086	76	74	28,236
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	271,140	155,382	21,183	26,777	377,167	8,238	5,424	1,395	866,706	16,627	16,166	899,499 *
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	11,772	1,172	160	0	0	0	0	0	13,104	50	49	13,204
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,558,516	\$ 243,888	\$ 33,053	\$ 26,777	\$ 377,167	\$ 8,238	\$ 5,424	\$ 1,395	\$ 1,516,743	\$ 21,180	\$ 20,593	\$ 1,558,516

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ASBURY PARK NURSING AND REHABILITATION CENTER

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

Provider NPI:
1508959214

OSHPD Facility Number:
206340825

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)	\$ 768,710	95%							
	Property Tax (line 40)	37,860	5%	\$ 806,570						
005	Plant Operations and Maintenance			46,350	\$ 46,350					
010	Housekeeping			4,474	273	\$ 4,747				
060	Laundry and Linen			19,025	1,160	120	\$ 20,305			
065	Dietary			123,510	7,530	776	0	\$ 131,816		
155	Social Services			13,253	808	83	0	0	\$ 14,144	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			58,100	3,542	365	0	0	0	0
166	Medical Records			14,038	856	88	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			24,046	1,466	151	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,723	227	23	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,723	227	23	0	0	0	0
083	Speech Pathology			3,723	227	23	0	0	0	0
085	Pharmacy			4,611	281	29	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			484,338	29,530	3,042	20,305	131,816	14,144	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			3,655	223	23	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 806,570	100%	\$ 806,570	\$ 46,350	\$ 4,747	\$ 20,305	\$ 131,816	\$ 14,144	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ASBURY PARK NURSING AND REHABILITATION CENTER

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

Provider NPI:
1508959214

OSHPD Facility Number:
206340825

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 95% Of Total	Property Tax 5% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 768,710	95%							
	Property Tax (line 40)	37,860	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 62,007	\$ 62,007				
166	Medical Records				14,982		\$ 14,982			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	25,663	1,416	342	\$ 27,422	\$ 26,135	\$ 1,287
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	3,973	3,748	906	8,627	8,222	405
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	3,973	4,044	977	8,994	8,572	422
083	Speech Pathology			0	3,973	463	112	4,549	4,335	214
085	Pharmacy			0	4,921	2,813	680	8,414	8,019	395
090	Laboratory			0	0	475	115	589	562	28
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	223	54	277	264	13
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	683,175	48,678	11,762	743,614	708,709	34,905
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	3,901	147	36	4,083	3,892	192
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 806,570	100%	\$ -	\$ 729,580	\$ 62,007	\$ 14,982	\$ 806,570	\$ 768,710	\$ 37,860

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ASBURY PARK NURSING AND REHABILITATION CENTER

Provider NPI:
1508959214

OSHPD Facility Number:
206340825

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 3% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 18,333												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	888,566												
	Total Costs Allocable as Administration	906,899	59%											
167	DPH Licensing Fees	41,302	3%											
168	Professional Liability Insurance	90,182	6%											
169	Quality Assurance Fees	492,439	32%											
174	Caregiver Training	0	0%											
	Total	1,530,822	100%						\$ 1,530,822					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 10,042	\$ 142,454	\$ 25,663	\$ 178,159	34,967	\$ 20,715	\$ 943	\$ 2,060	\$ 11,248	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			463,166	1,555	2,735	3,973	471,429	92,527	54,815	2,496	5,451	29,764	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			447,519	1,555	55,576	3,973	508,623	99,827	59,140	2,693	5,881	32,113	0
083	Speech Pathology			51,406	1,555	1,357	3,973	58,291	11,441	6,778	309	674	3,680	0
085	Pharmacy			0	1,926	347,029	4,921	353,876	69,455	41,147	1,874	4,092	22,342	0
090	Laboratory			0	0	59,695	0	59,695	11,716	6,941	316	690	3,769	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	28,086	0	28,086	5,512	3,266	149	325	1,773	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			3,757,443	815,595	866,706	683,175	6,122,919	1,201,739	711,942	32,423	70,795	386,579	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	1,526	13,104	3,901	18,531	3,637	2,155	98	214	1,170	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,530,822		\$ 4,719,534	\$ 833,753	\$ 1,516,743	\$ 729,580	\$ 7,799,610	\$ 1,530,822					
	Total Administrative Costs							\$ 1,530,822		\$ 906,899	\$ 41,302	\$ 90,182	\$ 492,439	\$ -
	Unit Cost Multiplier							0.19626904						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 188,542	\$ 41,773	\$ 76,990	\$ 307,305							
	TOTAL FACILITY COSTS							\$ 9,637,737						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ASBURY PARK NURSING AND REHABILITATION CENTER

Provider NPI:
1508959214

OSHPD Facility Number:
206340825

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj 18)	Hskpng (SQ FT) 10 (Adj 18)	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	1,357									
010	Housekeeping	131	131								
060	Laundry and Linen	557	557	557							
065	Dietary	3,616	3,616	3,616							
155	Social Services	388	388	388							
160	Activities										
165	Administration	1,701	1,701	1,701							
166	Medical Records	411	411	411							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	704	704	704						178,159	178,159
077	Specialized Support Surfaces									0	0
080	Physical Therapy	109	109	109						471,429	471,429
081	Respiratory Therapy									0	0
082	Occupational Therapy	109	109	109						508,623	508,623
083	Speech Pathology	109	109	109						58,291	58,291
085	Pharmacy	135	135	135						353,876	353,876
090	Laboratory									59,695	59,695
095	Home Health Services									0	0
100	Other Ancillary Services									28,086	28,086
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	14,180	14,180	14,180	180,005	108,003	3,858,112	3,858,112	3,858,112	6,122,919	6,122,919
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	107	107	107						18,531	18,531
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	23,614	22,257	22,126	180,005	108,003	3,858,112	3,858,112	3,858,112	7,799,610	7,799,610
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 88,446 0.022924684	\$ 82,025 0.021260399			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 81,050 3.64155097	\$ 235,025 10.62212073	\$ 76,471 0.42482634	\$ 458,482 4.24508983	\$ 5,534 0.00143446	\$ - 0.00000000	\$ 72,849 0.01888203	\$ 24,263 0.00311073	\$ 164,279 0.02106251
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 243,888 10.95781103	\$ 33,053 1.49387477	\$ 26,777 0.14875470	\$ 377,167 3.49219277	\$ 8,238 0.00213531	\$ 5,424 0.00140587	\$ 1,395 0.00036158	\$ 21,180 0.00271556	\$ 20,593 0.00264021
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 806,570 34.15643263	\$ 46,350 2.08250344	\$ 4,747 0.21455756	\$ 20,305 0.11280018	\$ 131,816 1.22048307	\$ 14,144 0.00366603	\$ - 0.00000000	\$ - 0.00000000	\$ 62,007 0.00795006	\$ 14,982 0.00192092

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ASBURY PARK NURSING AND REHABILITATION CENTER

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

Provider NPI:
1508959214

OSHPD Facility Number:
206340825

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	\$ 65,761	\$ 0	\$ 65,761	(Sch 3)
005	.20-.39	Fringe Benefits	6200	15,330	(41)	15,289	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	212,232	31,656	243,888	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 293,323	\$ 31,615	\$ 324,938	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 165,730	\$ 0	\$ 165,730	(Sch 3)
010	.20-.39	Fringe Benefits	6300	68,922	(104)	68,818	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	31,618	0	31,618	(Sch 4)
010		Housekeeping - Total	6300	\$ 266,270	\$ (104)	\$ 266,166	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	47,499	0	47,499	(Sch 5)
025		Depreciation: Equipment	7140	48,031	(11,721)	36,310	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	684,901	0	684,901	(Sch 5)
040		Property Taxes	7300	37,860	0	37,860	(Sch 5)
045		Property Insurance	7400	18,333	0	18,333	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,396,217	\$ 19,790	\$ 1,416,007	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 52,373	\$ 0	\$ 52,373	(Sch 3)
060	.20-.39	Fringe Benefits	6400	16,186	(33)	16,153	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	19,841	0	19,841	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 88,400	\$ (33)	\$ 88,367	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 310,824	\$ 0	\$ 310,824	(Sch 3)
065	.20-.39	Fringe Benefits	6500	96,280	(199)	96,081	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	332,142	0	332,142	(Sch 4)
065		Dietary - Total	6500	\$ 739,246	\$ (199)	\$ 739,047	
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	133,688	0	133,688	(Sch 4)
075		Patient Supplies - Total	8100	\$ 133,688	\$ 0	\$ 133,688	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ASBURY PARK NURSING AND REHABILITATION CENTER

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

Provider NPI:
1508959214

OSHPD Facility Number:
206340825

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	\$ 346,420	\$ 0	\$ 346,420	(Sch 2)
080	.20-.39	Fringe Benefits	8200	105,422	(218)	105,204	(Sch 2)
080	.79	Agency Staff	8200	11,542	0	11,542	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	1,378	0	1,378	(Sch 4)
080		Physical Therapy - Total	8200	\$ 464,762	\$ (218)	\$ 464,544	
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	\$ 348,610	\$ 0	\$ 348,610	(Sch 2)
082	.20-.39	Fringe Benefits	8250	99,128	(219)	98,909	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	54,219	0	54,219	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 501,957	\$ (219)	\$ 501,738	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 41,375	\$ 0	\$ 41,375	(Sch 2)
083	.20-.39	Fringe Benefits	8280	8,447	(26)	8,421	(Sch 2)
083	.79	Agency Staff	8280	1,610	0	1,610	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 51,432	\$ (26)	\$ 51,406	
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	345,348	0	345,348	(Sch 4)
085		Pharmacy - Total	8300	\$ 345,348	\$ 0	\$ 345,348	
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	59,695	0	59,695	(Sch 4)
090		Laboratory - Total	8400	\$ 59,695	\$ 0	\$ 59,695	
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	28,086	0	28,086	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 28,086	\$ 0	\$ 28,086	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

ASBURY PARK NURSING AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1508959214

OSHPD Facility Number:

206340825

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		\$ 1,584,968	\$ (463)	\$ 1,584,505	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,935,634	\$ 0	\$ 2,935,634	(Sch 2)
105	.20-.39	Fringe Benefits	6110	652,982	(1,844)	651,138	(Sch 2)
105	.49	Agency Staff	6110	200	0	200	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	307,283	(36,143)	271,140	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,896,099	\$ (37,987)	\$ 3,858,112	
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:
ASBURY PARK NURSING AND REHABILITATION CENTER

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

Provider NPI:
1508959214

OSHPD Facility Number:
206340825

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	11,772	0	11,772 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 11,772	\$ 0	\$ 11,772
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 3,907,871	\$ (37,987)	\$ 3,869,884
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 72,126	\$ 0	\$ 72,126 (Sch 2)
155	.20-.39	Fringe Benefits	6600	16,365	(45)	16,320 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,407	0	3,407 (Sch 4)
155		Social Services - Total	6600	\$ 91,898	\$ (45)	\$ 91,853

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ASBURY PARK NURSING AND REHABILITATION CENTER

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

Provider NPI:
1508959214

OSHPD Facility Number:
206340825

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	\$ 63,594	\$ 0	\$ 63,594	(Sch 2)
160	.20-.39	Fringe Benefits	6700	18,471	(40)	18,431	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,720	(2,296)	5,424	(Sch 4)
160		Activities - Total	6700	\$ 89,785	\$ (2,336)	\$ 87,449	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 515,561	\$ 0	\$ 515,561	(Sch 6)
165	.20-.39	Fringe Benefits	6900	107,859	(301)	107,558	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	230,183	35,264	265,447	(Sch 6)
165		Administration - Total	6900	\$ 853,603	\$ 34,963	\$ 888,566	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 123,617	\$ 0	\$ 123,617	(Sch 3)
166	.20-.39	Fringe Benefits	6900	34,878	(78)	34,800	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	15,475	0	15,475	(Sch 4)
166		Medical Records - Total	6900	\$ 173,970	\$ (78)	\$ 173,892	
167		CDPH Licensing Fees	6900	\$ 41,302	\$ 0	\$ 41,302	(Sch 6)
168		Professional Liability Insurance	6900	\$ 142,831	\$ (52,649)	\$ 90,182	(Sch 6)
169		Quality Assurance Fees	6900	\$ 492,439	\$ 0	\$ 492,439	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 55,805	\$ 0	\$ 55,805	(Sch 3)
170	.20-.39	Fringe Benefits	6800	17,079	(35)	17,044	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,395	0	1,395	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 74,279	\$ (35)	\$ 74,244	
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		\$ 1,960,107	\$ (20,180)	\$ 1,939,927	
200		Total		\$ 9,676,809	\$ (39,072)	\$ 9,637,737	

210 0.24 Total Facility Group Health Insurance * 6900 \$ 130543

* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
ASBURY PARK NURSING AND REHABILITATION CENTER

Provider NPI:
1508959214

OSHPD Facility Number:
206340825

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>(\$39,072)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,183)</u>	<u>(368)</u>	<u>(1,424)</u>	<u>(2,400)</u>

Provider Name:
ASBURY PARK NURSING AND REHABILITATION CENTER

Provider NPI:
1508959214

OSHPD Facility Number:
206340825

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

Line No.	Sub No.		AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	<u>(295)</u>	<u>(14,017)</u>	<u>(50)</u>	<u>(1,905)</u>	<u>(9,798)</u>	<u>(956)</u>	<u>(492)</u>	<u>(4,184)</u>	<u>0</u>

Provider Name							Fiscal Period			Provider NPI		Adjustments
ASBURY PARK NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1508959214		20
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		Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub 15-1, Sections 2300 and 2304		\$0	\$130,543	\$130,543	

Provider Name							Fiscal Period	Provider NPI		Adjustments	
ASBURY PARK NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1508959214		20	
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>											
2	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$212,232	\$36,143	\$248,375 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	307,283	(36,143)	271,140	
							To reclassify infectious waste fees to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2306, 2302.4, and 2302.8				
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$230,183	\$10,908	\$241,091 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	142,831	(10,908)	131,923 *	
							To reclassify D & O insurance expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$241,091	\$22,606	\$263,697 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	* 131,923	(22,606)	109,317 *	
							To reclassify general and excess liability insurance expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$263,697	\$19,135	\$282,832 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	* 109,317	(19,135)	90,182	
							To reclassify policy fees and taxes expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
ASBURY PARK NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1508959214		20
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				
ADJUSTMENTS TO REPORTED COSTS										
6	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$15,330	(\$41)	\$15,289
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	68,922	(104)	68,818
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	16,186	(33)	16,153
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	96,280	(199)	96,081
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits	105,422	(218)	105,204
	10.5	082	2	8A-1	082	2	Occupational Therapy - Fringe Benefits	99,128	(219)	98,909
	10.5	083	2	8A-1	083	2	Speech Pathology - Fringe Benefits	8,447	(26)	8,421
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	652,982	(1,844)	651,138
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	16,365	(45)	16,320
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	18,471	(40)	18,431
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	107,859	(301)	107,558
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	34,878	(78)	34,800
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	17,079	(35)	17,044
							To adjust the reported workers' compensation premiums to agree with the provider's records. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2162, 2300, and 2304			
7	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	* \$248,375		
							To eliminate plant operations seminar and training expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		(\$368)	
8							To eliminate plant operations building maintenance expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		(1,424) (\$1,792)	\$246,583 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments	
ASBURY PARK NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1508959214		20	
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>												
14	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$280,877			
							To eliminate administration travel and auto gas expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)				(\$9,798)	
15							To eliminate administration travel and auto gas expenses due insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				(956)	
16							To eliminate patient television costs. 42 CFR 413.9(c)(3), 413.24, and 413.50 CMS Pub. 15-1, Sections 2106.1 and 413.50				(492)	
17							To adjust reported home office costs to agree with the Centurion Healthcare Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304				(4,184)	\$265,447
											(\$15,430)	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
ASBURY PARK NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1508959214		20
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 STATISTICS</u>											
18	10.7	005	2,3	7	005	N/A	Plant Operations and Maintenance	2,714	(2,714)	0	
	10.7	010	3	7	010	N/A	Housekeeping	131	(131)	0	
	10.7	175	2	7	N/A	N/A	Total Statistics Plant Operations - Square Feet	23,614	(1,357)	22,257	
	10.7	175	3	7	N/A	N/A	Total Statistics Housekeeping - Square Feet	23,614	(1,488)	22,126	
							To adjust reported square feet statistics for compliance with AB1629 requirements. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period	Provider NPI		Adjustments
ASBURY PARK NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1508959214		20
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>										
19	4.1	5	2	1	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 May 1, 2013 Report Date: May 21, 2013 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	20,741	(623)	20,118

Provider Name							Fiscal Period			Provider NPI		Adjustments
ASBURY PARK NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1508959214		20
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
20	Not Reported			1	14	N/A	Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$0	\$673	\$673