

**REPORT
ON THE
RATE SETTING AUDIT**

**BAYSIDE CARE CENTER
MORRO BAY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1174511612**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Michael Harrold
Audit Supervisor: Kathy Atkins
Auditor: Barbara Still**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 04, 2013

Marie Moya, Controller
Compass Health, Inc.
200 South 13th Street, Suite 205
Grover Beach, CA 93433

BAYSIDE CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1174511612
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, 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 \$117, 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 Rate Development Division.

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Fresno at (559) 446-2458.

Original Signed By

Michael A. Harrold, Chief
Audits Section—Fresno
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
BAYSIDE CARE CENTER

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

Provider NPI:
1174511612

OSHPD Facility No.:
206400497

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	\$ 4,305,477	\$ 93.03
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,168,351	\$ 25.24
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 829,000	\$ 17.91
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 741,868	\$ 16.03
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 49,475	\$ 1.07
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 30,896	\$ 0.67
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 40,741	\$ 0.88
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 30,694	\$ 0.66
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 559,110	\$ 12.08
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 921,283	\$ 19.91
11	Cost of Routine Service/Audited Total Costs	\$ 8,652,427.00	\$ 8,676,897	\$ 187.48
12	Total Patient Days (Adj)	46,281	46,281	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 186.95	\$ 187.48	
14	Overpayments (Adj 7)	\$ 0	\$ (117)	
15	Medi-Cal Days (Adj 5)	30,229	1,123	
16	Medi-Cal Managed Care Days (Adj 6)		28,976	
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:
BAYSIDE CARE CENTER

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

Provider NPI:
1174511612

OSHPD Facility No.:
206400497

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:
BAYSIDE CARE CENTER

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

Provider NPI:
1174511612

OSHPD Facility No.:
206400497

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	\$ 106,611	\$ 106,611		
160	Activities	152,013		\$ 152,013	
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	271,357	0	0	271,357
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	198,959	0	0	198,959
083	Speech Pathology	42,197	0	0	42,197
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	4,046,853	106,611	152,013	4,305,477 *
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	\$ 4,817,990	\$ 106,611	\$ 152,013	\$ 4,817,990

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
BAYSIDE CARE CENTER

Provider NPI:
1174511612

OSHPD Facility Number:
206400497

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	\$ 103,452	\$ 103,452										
010	Housekeeping	178,655	-	\$ 178,655									
060	Laundry and Linen	154,514	1,841	3,180	\$ 159,535								
065	Dietary	584,496	15,036	25,966	0	\$ 625,498							
155	Social Services	N/A	810	1,399	0	0	\$ 2,210						
160	Activities	N/A	6,888	11,895	0	0	0	\$ 18,783					
165	Administration	N/A	4,835	8,350	0	0	0	0	\$ 13,185	\$ 13,185			
166	Medical Records	90,207	1,621	2,799	0	0	0	0	94,626		\$ 94,626		
170	Inservice Education - Nursing	88,174	2,634	4,548	0	0	0	0	\$ 95,356				
ANCILLARY SERVICES													
075	Patient Supplies		2,120	3,662	0	0	0	0	0	5,782	53	383	\$ 6,219
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	1	8	9
080	Physical Therapy		1,080	1,866	0	0	0	0	0	2,946	485	3,483	6,915
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,080	1,866	0	0	0	0	0	2,946	363	2,603	5,912
083	Speech Pathology		1,080	1,866	0	0	0	0	0	2,946	97	698	3,741
085	Pharmacy		383	661	0	0	0	0	0	1,043	353	2,532	3,929
090	Laboratory		540	933	0	0	0	0	0	1,473	60	432	1,965
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	50	356	405
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		62,800	108,452	159,535	625,498	2,210	18,783	95,356	1,072,634	11,706	84,011	1,168,351*
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		702	1,213	0	0	0	0	0	1,915	17	120	2,052
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,199,498	\$ 103,452	\$ 178,655	\$ 159,535	\$ 625,498	\$ 2,210	\$ 18,783	\$ 95,356	\$ 1,091,687	\$ 13,185	\$ 94,626	\$ 1,199,498

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
BAYSIDE CARE CENTER

Provider NPI:
1174511612

OSHPD Facility Number:
206400497

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 292,428	\$ 292,428										
010	Housekeeping	27,331	0	\$ 27,331									
060	Laundry and Linen	25,666	5,205	486	\$ 31,357								
065	Dietary	259,931	42,503	3,972	0	\$ 306,406							
155	Social Services	16,708	2,291	214	0	0	\$ 19,213						
160	Activities	14,371	19,470	1,820	0	0	0	\$ 35,660					
165	Administration	N/A	13,667	1,277	0	0	0	0		\$ 14,944	\$ 14,944		
166	Medical Records	24,101	4,581	428	0	0	0	0		29,110		\$ 29,110	
170	Inservice Education - Nursing	58	7,444	696	0	0	0	0	\$ 8,198				
ANCILLARY SERVICES													
075	Patient Supplies	1,676	5,994	560	0	0	0	0	0	8,230	61	118	\$ 8,408
077	Specialized Support Surfaces	625	0	0	0	0	0	0	0	625	1	2	629
080	Physical Therapy	0	3,054	285	0	0	0	0	0	3,340	550	1,072	4,961
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	3,054	285	0	0	0	0	0	3,340	411	801	4,551
083	Speech Pathology	0	3,054	285	0	0	0	0	0	3,340	110	215	3,664
085	Pharmacy	202,949	1,082	101	0	0	0	0	0	204,132	400	779	205,311
090	Laboratory	27,922	1,527	143	0	0	0	0	0	29,592	68	133	29,793
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	29,281	0	0	0	0	0	0	0	29,281	56	109	29,447
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	194,944	177,518	16,591	31,357	306,406	19,213	35,660	8,198	789,888	13,268	25,845	829,000 *
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	1,985	186	0	0	0	0	0	2,171	19	37	2,227
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,117,991	\$ 292,428	\$ 27,331	\$ 31,357	\$ 306,406	\$ 19,213	\$ 35,660	\$ 8,198	\$ 1,073,936	\$ 14,944	\$ 29,110	\$ 1,117,991

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BAYSIDE CARE CENTER

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

Provider NPI:
1174511612

OSHPD Facility Number:
206400497

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)	\$ 801,619	94%							
	Property Tax (line 40)	53,460	6%	\$ 855,079						
005	Plant Operations and Maintenance			14,989	\$ 14,989					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			14,952	267	0	\$ 15,219			
065	Dietary			122,102	2,178	0	0	\$ 124,280		
155	Social Services			6,580	117	0	0	0	\$ 6,698	
160	Activities			55,933	998	0	0	0	0	\$ 56,931
165	Administration			39,263	701	0	0	0	0	0
166	Medical Records			13,161	235	0	0	0	0	0
170	Inservice Education - Nursing			21,386	382	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			17,219	307	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			8,774	157	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			8,774	157	0	0	0	0	0
083	Speech Pathology			8,774	157	0	0	0	0	0
085	Pharmacy			3,107	55	0	0	0	0	0
090	Laboratory			4,387	78	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			509,977	9,099	0	15,219	124,280	6,698	56,931
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			5,703	102	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 855,079	100%	\$ 855,079	\$ 14,989	\$ -	\$ 15,219	\$ 124,280	\$ 6,698	\$ 56,931

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BAYSIDE CARE CENTER

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

Provider NPI:
1174511612

OSHPD Facility Number:
206400497

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 94% Of Total	Property Tax 6% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 801,619	94%							
	Property Tax (line 40)	53,460	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 39,963	\$ 39,963				
166	Medical Records				13,395		\$ 13,395			
170	Inservice Education - Nursing			\$ 21,768						
	ANCILLARY SERVICES									
075	Patient Supplies			0	17,526	162	54	\$ 17,742	\$ 16,633	\$ 1,109
077	Specialized Support Surfaces			0	0	3	1	4	4	0
080	Physical Therapy			0	8,930	1,471	493	10,894	10,213	681
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	8,930	1,099	369	10,398	9,748	650
083	Speech Pathology			0	8,930	295	99	9,324	8,741	583
085	Pharmacy			0	3,163	1,069	358	4,591	4,304	287
090	Laboratory			0	4,465	182	61	4,709	4,414	294
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	150	50	201	188	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			21,768	743,971	35,480	11,893	791,344	741,868	49,475
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	5,805	51	17	5,873	5,505	367
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 855,079	100%	\$ 21,768	\$ 801,720	\$ 39,963	\$ 13,395	\$ 855,079	\$ 801,619	\$ 53,460

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
BAYSIDE CARE CENTER

Provider NPI:
1174511612

OSHPD Facility Number:
206400497

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. 58% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 35% of Total	Caregiver Training 2% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 225												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,037,467												
	Total Costs Allocable as Administration	1,037,692	58%											
167	CDPH Licensing Fees	34,800	2%											
168	Professional Liability Insurance	45,889	3%											
169	Quality Assurance Fees	629,757	35%											
174	Caregiver Training	34,572	2%											
	Total	1,782,710	100%						\$ 1,782,710					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 5,782	\$ 8,230	\$ 17,526	\$ 31,538	7,222	\$ 4,204	\$ 141	\$ 186	\$ 2,551	\$ 140
077	Specialized Support Surfaces			0	0	625	0	625	143	83	3	4	51	3
080	Physical Therapy			271,357	2,946	3,340	8,930	286,573	65,620	38,197	1,281	1,689	23,181	1,273
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			198,959	2,946	3,340	8,930	214,175	49,042	28,547	957	1,262	17,325	951
083	Speech Pathology			42,197	2,946	3,340	8,930	57,413	13,147	7,652	257	338	4,644	255
085	Pharmacy			0	1,043	204,132	3,163	208,338	47,706	27,769	931	1,228	16,853	925
090	Laboratory			0	1,473	29,592	4,465	35,530	8,136	4,736	159	209	2,874	158
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	29,281	0	29,281	6,705	3,903	131	173	2,369	130
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			4,305,477	1,072,634	789,888	743,971	6,911,970	1,582,724	921,283	30,896	40,741	559,110	30,694
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	1,915	2,171	5,805	9,890	2,265	1,318	44	58	800	44
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,782,710		\$ 4,817,990	\$ 1,091,687	\$ 1,073,936	\$ 801,720	\$ 7,785,334	\$ 1,782,710					
	Total Administrative Costs							\$ 1,782,710		\$ 1,037,692	\$ 34,800	\$ 45,889	\$ 629,757	\$ 34,572
	Unit Cost Multiplier							0.22898312						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 107,811	\$ 44,055	\$ 53,359	\$ 205,224							
	TOTAL FACILITY COSTS							\$ 9,773,268						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
BAYSIDE CARE CENTER

Provider NPI:
1174511612

OSHPD Facility Number:
206400497

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	410									
010	Housekeeping										
060	Laundry and Linen	409	409	409							
065	Dietary	3,340	3,340	3,340							
155	Social Services	180	180	180							
160	Activities	1,530	1,530	1,530							
165	Administration	1,074	1,074	1,074							
166	Medical Records	360	360	360							
170	Inservice Education - Nursing	585	585	585							
	ANCILLARY SERVICES										
075	Patient Supplies	471	471	471						31,538	31,538
077	Specialized Support Surfaces									625	625
080	Physical Therapy	240	240	240						286,573	286,573
081	Respiratory Therapy									0	0
082	Occupational Therapy	240	240	240						214,175	214,175
083	Speech Pathology	240	240	240						57,413	57,413
085	Pharmacy	85	85	85						208,338	208,338
090	Laboratory	120	120	120						35,530	35,530
095	Home Health Services									0	0
100	Other Ancillary Services									29,281	29,281
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	13,950	13,950	13,950	462,210	138,663	4,241,797	4,241,797	4,241,797	6,911,970	6,911,970
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	156	156	156						9,890	9,890
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	23,390	22,980	22,980	462,210	138,663	4,241,797	4,241,797	4,241,797	7,785,334	7,785,334
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 106,611	\$ 152,013			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.025133452	0.035836934			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 103,452	\$ 178,655	\$ 159,535	\$ 625,498	\$ 2,210	\$ 18,783	\$ 95,356	\$ 13,185	\$ 94,626
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.50182768	7.77436902	0.34515689	4.51092575	0.00052094	0.00442798	0.02248000	0.00169352	0.01215445
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 292,428	\$ 27,331	\$ 31,357	\$ 306,406	\$ 19,213	\$ 35,660	\$ 8,198	\$ 14,944	\$ 29,110
	UNIT COST MULTIPLIER (INDIRECT OTHER)		12.72532637	1.18933856	0.06784167	2.20971695	0.00452936	0.00840692	0.00193269	0.00191955	0.00373912
	TOTAL CAPITAL COSTS - SCH. 5	\$ 855,079	\$ 14,989	\$ -	\$ 15,219	\$ 124,280	\$ 6,698	\$ 56,931	\$ 21,768	\$ 39,963	\$ 13,395
	UNIT COST MULTIPLIER (CAPITAL COSTS)	36.55746045	0.65224364	0.00000000	0.03292609	0.89627667	0.00157899	0.01342140	0.00513171	0.00513314	0.00172061

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BAYSIDE CARE CENTER

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

Provider NPI:
1174511612

OSHPD Facility Number:
206400497

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	\$ 89,006	\$ 0	\$ 89,006	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,446	0	14,446	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	292,428	0	292,428	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 395,880	\$ 0	\$ 395,880	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	178,655	0	178,655	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	27,331	0	27,331	(Sch 4)
010		Housekeeping - Total	6300	\$ 205,986	\$ 0	\$ 205,986	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 2,820	\$ 0	\$ 2,820	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	10,383	0	10,383	(Sch 5)
025		Depreciation: Equipment	7140	41,727	0	41,727	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	746,689	0	746,689	(Sch 5)
040		Property Taxes	7300	53,460	0	53,460	(Sch 5)
045		Property Insurance	7400	225	0	225	(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		\$ 1,457,170	\$ 0	\$ 1,457,170	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	154,514	0	154,514	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	25,666	0	25,666	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 180,180	\$ 0	\$ 180,180	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 410,217	\$ 0	\$ 410,217	(Sch 3)
065	.20-.39	Fringe Benefits	6500	151,131	0	151,131	(Sch 3)
065	.79	Agency Staff	6500	23,148	0	23,148	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	259,931	0	259,931	(Sch 4)
065		Dietary - Total	6500	\$ 844,427	\$ 0	\$ 844,427	
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	1,676	0	1,676	(Sch 4)
075		Patient Supplies - Total	8100	\$ 1,676	\$ 0	\$ 1,676	
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	625	0	625	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 625	\$ 0	\$ 625	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BAYSIDE CARE CENTER

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

Provider NPI:
1174511612

OSHPD Facility Number:
206400497

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	271,357	0	271,357	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 271,357	\$ 0	\$ 271,357	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	198,959	0	198,959	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 198,959	\$ 0	\$ 198,959	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280	42,197	0	42,197	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 42,197	\$ 0	\$ 42,197	
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	202,949	0	202,949	(Sch 4)
085		Pharmacy - Total	8300	\$ 202,949	\$ 0	\$ 202,949	
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	27,922	0	27,922	(Sch 4)
090		Laboratory - Total	8400	\$ 27,922	\$ 0	\$ 27,922	
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	17,355	11,926	29,281	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 17,355	\$ 11,926	\$ 29,281	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BAYSIDE CARE CENTER

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

Provider NPI:
1174511612

OSHPD Facility Number:
206400497

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		\$ 763,040	\$ 11,926	\$ 774,966	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,131,227	\$ (37,339)	\$ 3,093,888	(Sch 2)
105	.20-.39	Fringe Benefits	6110	964,626	(11,661)	952,965	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	206,870	(11,926)	194,944	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,302,723	\$ (60,926)	\$ 4,241,797	
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:
BAYSIDE CARE CENTER

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

Provider NPI:
1174511612

OSHPD Facility Number:
206400497

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		\$ 4,302,723	\$ (60,926)	\$ 4,241,797
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 85,232	\$ 0	\$ 85,232 (Sch 2)
155	.20-.39	Fringe Benefits	6600	21,379	0	21,379 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	16,708	0	16,708 (Sch 4)
155		Social Services - Total	6600	\$ 123,319	\$ 0	\$ 123,319

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BAYSIDE CARE CENTER

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

Provider NPI:
1174511612

OSHPD Facility Number:
206400497

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	\$ 114,017	\$ 0	\$ 114,017	(Sch 2)
160	.20-.39	Fringe Benefits	6700	37,996	0	37,996	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	14,371	0	14,371	(Sch 4)
160		Activities - Total	6700	\$ 166,384	\$ 0	\$ 166,384	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 319,634	\$ 37,339	\$ 356,973	(Sch 6)
165	.20-.39	Fringe Benefits	6900	108,420	11,661	120,081	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	459,344	101,069	560,413	(Sch 6)
165		Administration - Total	6900	\$ 887,398	\$ 150,069	\$ 1,037,467	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 68,739	\$ 0	\$ 68,739	(Sch 3)
166	.20-.39	Fringe Benefits	6900	21,468	0	21,468	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	125,170	(101,069)	24,101	(Sch 4)
166		Medical Records - Total	6900	\$ 215,377	\$ (101,069)	\$ 114,308	
167		CDPH Licensing Fees	6900	\$ 34,800	\$ 0	\$ 34,800	(Sch 6)
168		Professional Liability Insurance	6900	\$ 45,889	\$ 0	\$ 45,889	(Sch 6)
169		Quality Assurance Fees	6900	\$ 629,757	\$ 0	\$ 629,757	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 76,640	\$ 0	\$ 76,640	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,534	0	11,534	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	58	0	58	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 88,232	\$ 0	\$ 88,232	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 27,465	\$ 0	\$ 27,465	(Sch 6)
174	.20-.39	Fringe Benefits	6900	7,107	0	7,107	(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	\$ 34,572	\$ 0	\$ 34,572	
		Subtotal 155 - 174		\$ 2,225,728	\$ 49,000	\$ 2,274,728	
200		Total		\$ 9,773,268	\$ 0	\$ 9,773,268	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 363,159	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
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Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:
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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	11,926		11,926					
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	(37,339)	(37,339)						
105	2	Skilled Nursing Care - Fringe Benefits	(11,661)	(11,661)						
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(11,926)		(11,926)					
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	37,339	37,339						
165	2	Administration - Fringe Benefits	11,661	11,661						
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	101,069			101,069				
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	(101,069)			(101,069)				
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

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

Provider Name							Fiscal Period			Provider NPI		Adjustments
BAYSIDE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1174511612		7
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit for information: purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$363,159	\$363,159

Provider Name							Fiscal Period	Provider NPI	Adjustments		
BAYSIDE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1174511612	7		
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	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$3,131,227	(\$37,339)	\$3,093,888	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	964,626	(11,661)	952,965	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	319,634	37,339	356,973	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	108,420	11,661	120,081	
							To reclassify central supply clerk wages and benefits to the Administration cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501				
3	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$206,870	(\$11,926)	\$194,944	
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	17,355	11,926	29,281	
							To reclassify oxygen expense, not included in the rate, to an ancillary cost center. 42 CFR 413.24 CMS Pub. 15-1, Sections 2202.8 and 2203.2 CCR, Title 22, Section 51511(c)				
4	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	\$125,170	(\$101,069)	\$24,101	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	459,344	101,069	560,413	
							To reclassify consultant fees to Administration for proper cost determination. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2300, 2302.7, 2304 and 2306				

Provider Name							Fiscal Period			Provider NPI		Adjustments
BAYSIDE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1174511612		7
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>												
5	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2011 through December 31, 2011 Payment Period: January 01, 2011 through November 30, 2012 Report Date: December 19, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Section 51541	30,229	(29,106)	1,123		
6	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	28,976	28,976		

Provider Name							Fiscal Period			Provider NPI		Adjustments
BAYSIDE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1174511612		7
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>												
7	N/A			1	14	N/A	Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed and due to insufficient documentation. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2409 CCR, Title 22, Sections 50786 and 51458.1	\$0	\$117	\$117		