

**REPORT
ON THE
RATE SETTING AUDIT**

**ACACIA PARK NURSING AND REHABILITATION
CENTER
MODESTO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1427110055**

**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: Paul Vandrick**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 14, 2013

Chris Monroe, Administrator
Acacia Park Nursing and Rehabilitation Center
1611 Scenic Drive
Modesto, CA 95355

ACACIA PARK NURSING AND REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1427110055
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 \$14,615, 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.

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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If you have questions regarding this report, you may call the Audits Section—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:

ACACIA PARK NURSING AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1427110055

OSHPD Facility No.:

206500855

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,269,379	\$ 80.83
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 568,146	\$ 20.24
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 696,402	\$ 24.80
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 372,653	\$ 13.27
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 31,713	\$ 1.13
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 20,730	\$ 0.74
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 52,560	\$ 1.87
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 312,121	\$ 11.12
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 440,398	\$ 15.69
11	Cost of Routine Service/Audited Total Costs	\$ 4,754,265.00	\$ 4,764,102	\$ 169.69
12	Total Patient Days (Adj 7)	28,074	28,076	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 169.35	\$ 169.69	
14	Overpayments (Adj 10-11)	\$ 0	\$ (14,615)	
15	Medi-Cal Days (Adj 8)	23,382	21,470	
16	Medi-Cal Managed Care Days (Adj 9)		212	
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:
ACACIA PARK NURSING AND REHABILITATION CENTER

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

Provider NPI:
1427110055

OSHPD Facility No.:
206500855

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:
ACACIA PARK NURSING AND REHABILITATION CENTER

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

Provider NPI:
1427110055

OSHPD Facility No.:
206500855

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	\$ 48,620	\$ 48,620		
160	Activities	105,538		\$ 105,538	
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	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	2,115,221	48,620	105,538	2,269,379 *
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	\$ 2,269,379	\$ 48,620	\$ 105,538	\$ 2,269,379

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ACACIA PARK NURSING AND REHABILITATION CENTER

Provider NPI:
1427110055

OSHPD Facility Number:
206500855

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 41,774	\$ 41,774										
010	Housekeeping	127,206	68	\$ 127,274									
060	Laundry and Linen	81,474	1,017	3,105	\$ 85,596								
065	Dietary	242,340	6,289	19,194	0	\$ 267,823							
155	Social Services	N/A	220	670	0	0	\$ 890						
160	Activities	N/A	356	1,087	0	0	0	\$ 1,443					
165	Administration	N/A	1,691	5,159	0	0	0	0		\$ 6,850	\$ 6,850		
166	Medical Records	34,761	273	834	0	0	0	0		35,868		\$ 35,868	
170	Inservice Education - Nursing	55,589	293	893	0	0	0	0	\$ 56,775				
ANCILLARY SERVICES													
075	Patient Supplies		464	1,415	0	0	0	0	0	1,878	33	172	\$ 2,083
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,015	3,097	0	0	0	0	0	4,112	406	2,124	6,642
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	229	1,199	1,428
083	Speech Pathology		0	0	0	0	0	0	0	0	106	555	661
085	Pharmacy		376	1,147	0	0	0	0	0	1,522	173	905	2,600
090	Laboratory		0	0	0	0	0	0	0	0	37	193	230
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	14	73	87
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		29,420	89,781	85,596	267,823	890	1,443	56,775	531,727	5,840	30,579	568,146 *
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		293	893	0	0	0	0	0	1,186	13	69	1,268
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 583,144	\$ 41,774	\$ 127,274	\$ 85,596	\$ 267,823	\$ 890	\$ 1,443	\$ 56,775	\$ 540,426	\$ 6,850	\$ 35,868	\$ 583,144

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ACACIA PARK NURSING AND REHABILITATION CENTER

Provider NPI:
1427110055

OSHPD Facility Number:
206500855

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	\$ 262,326	\$ 262,326										
010	Housekeeping	16,799	429	\$ 17,228									
060	Laundry and Linen	31,700	6,388	420	\$ 38,509								
065	Dietary	229,128	39,495	2,598	0	\$ 271,221							
155	Social Services	0	1,379	91	0	0	\$ 1,470						
160	Activities	4,170	2,237	147	0	0	0	\$ 6,554					
165	Administration	N/A	10,617	698	0	0	0	0		\$ 11,315	\$ 11,315		
166	Medical Records	21,464	1,716	113	0	0	0	0		23,293		\$ 23,293	
170	Inservice Education - Nursing	0	1,838	121	0	0	0	0	\$ 1,959				
ANCILLARY SERVICES													
075	Patient Supplies	11,900	2,911	191	0	0	0	0	0	15,002	54	112	\$ 15,168
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	246,425	6,373	419	0	0	0	0	0	253,217	670	1,379	255,267
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	151,188	0	0	0	0	0	0	0	151,188	378	779	152,345
083	Speech Pathology	69,939	0	0	0	0	0	0	0	69,939	175	360	70,474
085	Pharmacy	106,226	2,359	155	0	0	0	0	0	108,740	286	588	109,614
090	Laboratory	24,353	0	0	0	0	0	0	0	24,353	61	125	24,539
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	9,160	0	0	0	0	0	0	0	9,160	23	47	9,230
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	150,287	184,745	12,153	38,509	271,221	1,470	6,554	1,959	666,898	9,647	19,858	696,402 *
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	2,479	1,838	121	0	0	0	0	0	4,438	22	45	4,504
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,337,544	\$ 262,326	\$ 17,228	\$ 38,509	\$ 271,221	\$ 1,470	\$ 6,554	\$ 1,959	\$ 1,302,936	\$ 11,315	\$ 23,293	\$ 1,337,544

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ACACIA PARK NURSING AND REHABILITATION CENTER

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

Provider NPI:
1427110055

OSHPD Facility Number:
206500855

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)	\$ 395,775	92%							
	Property Tax (line 40)	33,681	8%	\$ 429,456						
005	Plant Operations and Maintenance			3,828	\$ 3,828					
010	Housekeeping			696	6	\$ 702				
060	Laundry and Linen			10,365	93	17	\$ 10,476			
065	Dietary			64,082	576	106	0	\$ 64,764		
155	Social Services			2,237	20	4	0	0	\$ 2,261	
160	Activities			3,629	33	6	0	0	0	\$ 3,668
165	Administration			17,226	155	28	0	0	0	0
166	Medical Records			2,784	25	5	0	0	0	0
170	Inservice Education - Nursing			2,983	27	5	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			4,723	42	8	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			10,341	93	17	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			3,828	34	6	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			299,752	2,696	495	10,476	64,764	2,261	3,668
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,983	27	5	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 429,456	100%	\$ 429,456	\$ 3,828	\$ 702	\$ 10,476	\$ 64,764	\$ 2,261	\$ 3,668

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ACACIA PARK NURSING AND REHABILITATION CENTER

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

Provider NPI:
1427110055

OSHPD Facility Number:
206500855

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 92% Of Total	Property Tax 8% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 395,775	92%							
	Property Tax (line 40)	33,681	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 17,409	\$ 17,409				
166	Medical Records				2,814		\$ 2,814			
170	Inservice Education - Nursing			\$ 3,015						
	ANCILLARY SERVICES									
075	Patient Supplies			0	4,773	83	13	\$ 4,870	\$ 4,488	\$ 382
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	10,451	1,031	167	11,648	10,735	914
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	582	94	676	623	53
083	Speech Pathology			0	0	269	44	313	288	25
085	Pharmacy			0	3,869	439	71	4,379	4,036	343
090	Laboratory			0	0	94	15	109	100	9
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	35	6	41	38	3
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			3,015	387,126	14,842	2,399	404,367	372,653	31,713
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	3,015	33	5	3,053	2,814	239
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 429,456	100%	\$ 3,015	\$ 409,233	\$ 17,409	\$ 2,814	\$ 429,456	\$ 395,775	\$ 33,681

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ACACIA PARK NURSING AND REHABILITATION CENTER

Provider NPI:
1427110055

OSHPD Facility Number:
206500855

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. 53% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 38% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 4,709												
055	Interest - Other	18												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	511,849												
	Total Costs Allocable as Administration	516,576	53%											
167	CDPH Licensing Fees	24,316	3%											
168	Professional Liability Insurance	61,652	6%											
169	Quality Assurance Fees	366,110	38%											
174	Caregiver Training	0	0%											
	Total	968,654	100%						\$ 968,654					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,878	\$ 15,002	\$ 4,773	\$ 21,654	4,638	\$ 2,474	\$ 116	\$ 295	\$ 1,753	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	4,112	253,217	10,451	267,780	57,361	30,590	1,440	3,651	21,680	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	151,188	0	151,188	32,386	17,271	813	2,061	12,241	0
083	Speech Pathology			0	0	69,939	0	69,939	14,982	7,990	376	954	5,662	0
085	Pharmacy			0	1,522	108,740	3,869	114,131	24,448	13,038	614	1,556	9,240	0
090	Laboratory			0	0	24,353	0	24,353	5,217	2,782	131	332	1,972	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	9,160	0	9,160	1,962	1,046	49	125	742	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,269,379	531,727	666,898	387,126	3,855,130	825,809	440,398	20,730	52,560	312,121	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	1,186	4,438	3,015	8,639	1,851	987	46	118	699	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 968,654		\$ 2,269,379	\$ 540,426	\$ 1,302,936	\$ 409,233	\$ 4,521,974	\$ 968,654					
	Total Administrative Costs							\$ 968,654		\$ 516,576	\$ 24,316	\$ 61,652	\$ 366,110	\$ -
	Unit Cost Multiplier							0.21421044						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 42,718	\$ 34,608	\$ 20,223	\$ 97,549							
	TOTAL FACILITY COSTS							\$ 5,588,177						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ACACIA PARK NURSING AND REHABILITATION CENTER

Provider NPI:
1427110055

OSHPD Facility Number:
206500855

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 4)	Plant Ops (SQ FT) 5 (Adj 4)	Hskpng (SQ FT) 10 (Adj 4)	Laundry (LBS) 60 (Adj 5)	Dietary (MEALS) 65 (Adj 6)	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	154									
010	Housekeeping	28	28								
060	Laundry and Linen	417	417	417							
065	Dietary	2,578	2,578	2,578							
155	Social Services	90	90	90							
160	Activities	146	146	146							
165	Administration	693	693	693							
166	Medical Records	112	112	112							
170	Inservice Education - Nursing	120	120	120							
	ANCILLARY SERVICES										
075	Patient Supplies	190	190	190						21,654	21,654
077	Specialized Support Surfaces									0	0
080	Physical Therapy	416	416	416						267,780	267,780
081	Respiratory Therapy									0	0
082	Occupational Therapy									151,188	151,188
083	Speech Pathology									69,939	69,939
085	Pharmacy	154	154	154						114,131	114,131
090	Laboratory									24,353	24,353
095	Home Health Services									0	0
100	Other Ancillary Services									9,160	9,160
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	12,059	12,059	12,059	275,440	82,632	2,265,508	2,265,508	2,265,508	3,855,130	3,855,130
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	120	120	120						8,639	8,639
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	17,277	17,123	17,095	275,440	82,632	2,265,508	2,265,508	2,265,508	4,521,974	4,521,974
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 48,620	\$ 105,538			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.02146097	0.046584695			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 41,774	\$ 127,274	\$ 85,596	\$ 267,823	\$ 890	\$ 1,443	\$ 56,775	\$ 6,850	\$ 35,868
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.43964259	7.44511904	0.31076077	3.24115253	0.00039268	0.00063702	0.02506068	0.00151486	0.00793196
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 262,326	\$ 17,228	\$ 38,509	\$ 271,221	\$ 1,470	\$ 6,554	\$ 1,959	\$ 11,315	\$ 23,293
	UNIT COST MULTIPLIER (INDIRECT OTHER)		15.32009578	1.00777787	0.13980803	3.28227876	0.00064864	0.00289289	0.00086486	0.00250227	0.00515101
	TOTAL CAPITAL COSTS - SCH. 5	\$ 429,456	\$ 3,828	\$ 702	\$ 10,476	\$ 64,764	\$ 2,261	\$ 3,668	\$ 3,015	\$ 17,409	\$ 2,814
	UNIT COST MULTIPLIER (CAPITAL COSTS)	24.85709325	0.22355851	0.04107975	0.03803283	0.78376203	0.00099799	0.00161896	0.00133065	0.00384995	0.00062221

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ACACIA PARK NURSING AND REHABILITATION CENTER

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

Provider NPI:
1427110055

OSHPD Facility Number:
206500855

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	\$ 30,694	\$ 0	\$ 30,694	(Sch 3)
005	.20-.39	Fringe Benefits	6200	11,080	0	11,080	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	262,326	0	262,326	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 304,100	\$ 0	\$ 304,100	
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	127,539	(333)	127,206	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	16,466	333	16,799	(Sch 4)
010		Housekeeping - Total	6300	\$ 144,005	\$ 0	\$ 144,005	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	714	0	714	(Sch 5)
025		Depreciation: Equipment	7140	478	0	478	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	394,583	0	394,583	(Sch 5)
040		Property Taxes	7300	33,681	0	33,681	(Sch 5)
045		Property Insurance	7400	4,709	0	4,709	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 18	\$ 0	\$ 18	(Sch 6)
057		Subtotal 005 - 055		\$ 882,288	\$ 0	\$ 882,288	
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	81,881	(407)	81,474	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	31,293	407	31,700	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 113,174	\$ 0	\$ 113,174	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 181,783	\$ 0	\$ 181,783	(Sch 3)
065	.20-.39	Fringe Benefits	6500	60,557	0	60,557	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	229,128	0	229,128	(Sch 4)
065		Dietary - Total	6500	\$ 471,468	\$ 0	\$ 471,468	
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	11,900	0	11,900	(Sch 4)
075		Patient Supplies - Total	8100	\$ 11,900	\$ 0	\$ 11,900	
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:
ACACIA PARK NURSING AND REHABILITATION CENTER

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

Provider NPI:
1427110055

OSHPD Facility Number:
206500855

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		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	246,425	0	246,425	(Sch 4)
080		Physical Therapy - Total	8200	\$ 246,425	\$ 0	\$ 246,425	
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		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	151,188	0	151,188	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 151,188	\$ 0	\$ 151,188	
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		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	69,939	0	69,939	(Sch 4)
083		Speech Pathology - Total	8280	\$ 69,939	\$ 0	\$ 69,939	
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	106,226	0	106,226	(Sch 4)
085		Pharmacy - Total	8300	\$ 106,226	\$ 0	\$ 106,226	
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	24,353	0	24,353	(Sch 4)
090		Laboratory - Total	8400	\$ 24,353	\$ 0	\$ 24,353	
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	9,160	0	9,160	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 9,160	\$ 0	\$ 9,160	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ACACIA PARK NURSING AND REHABILITATION CENTER

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

Provider NPI:
1427110055

OSHPD Facility Number:
206500855

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		\$ 619,191	\$ 0	\$ 619,191	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,639,213	\$ 0	\$ 1,639,213	(Sch 2)
105	.20-.39	Fringe Benefits	6110	475,668	0	475,668	(Sch 2)
105	.49	Agency Staff	6110	340	0	340	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	150,287	0	150,287	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,265,508	\$ 0	\$ 2,265,508	
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:
ACACIA PARK NURSING AND REHABILITATION CENTER

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

Provider NPI:
1427110055

OSHPD Facility Number:
206500855

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	2,479	0	2,479 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,479	\$ 0	\$ 2,479
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,267,987	\$ 0	\$ 2,267,987
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 37,394	\$ 0	\$ 37,394 (Sch 2)
155	.20-.39	Fringe Benefits	6600	11,226	0	11,226 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 48,620	\$ 0	\$ 48,620

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ACACIA PARK NURSING AND REHABILITATION CENTER

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

Provider NPI:
1427110055

OSHPD Facility Number:
206500855

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	\$ 80,834	\$ 0	\$ 80,834	(Sch 2)
160	.20-.39	Fringe Benefits	6700	24,704	0	24,704	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,170	0	4,170	(Sch 4)
160		Activities - Total	6700	\$ 109,708	\$ 0	\$ 109,708	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 291,167	\$ 0	\$ 291,167	(Sch 6)
165	.20-.39	Fringe Benefits	6900	85,821	0	85,821	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	122,834	12,027	134,861	(Sch 6)
165		Administration - Total	6900	\$ 499,822	\$ 12,027	\$ 511,849	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 26,023	\$ 0	\$ 26,023	(Sch 3)
166	.20-.39	Fringe Benefits	6900	8,738	0	8,738	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	21,464	0	21,464	(Sch 4)
166		Medical Records - Total	6900	\$ 56,225	\$ 0	\$ 56,225	
167		CDPH Licensing Fees	6900	\$ 24,316	\$ 0	\$ 24,316	(Sch 6)
168		Professional Liability Insurance	6900	\$ 73,679	\$ (12,027)	\$ 61,652	(Sch 6)
169		Quality Assurance Fees	6900	\$ 366,110	\$ 0	\$ 366,110	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 44,131	\$ 0	\$ 44,131	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,458	0	11,458	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 55,589	\$ 0	\$ 55,589	
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		\$ 1,234,069	\$ 0	\$ 1,234,069	
200		Total		\$ 5,588,177	\$ 0	\$ 5,588,177	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 134,149	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
ACACIA PARK NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1427110055		11
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						
MEMORANDUM ADJUSTMENT												
1	N/A			8	210	N/A	Group Health Insurance To include group health insurance for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$134,149	\$134,149

Provider Name							Fiscal Period	Provider NPI	Adjustments	
ACACIA PARK NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1427110055	11	
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	010	3	8A-1	010	3	Housekeeping - Agency Staff	\$127,539	(\$333)	\$127,206
	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staf	81,881	(407)	81,474
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabo	16,466	333	16,799
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabo	31,293	407	31,700
							To reclassify the nonlabor portion of agency costs to the appropriate cost center.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			
							CCR, Title 22, Section 52502(c)(1)			
3	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	\$73,679	(\$12,027)	\$61,652
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	122,834	12,027	134,861
							To reclassify costs reported as liability insurance to the appropriate cost center to agree with the provider's records and due to insufficient documentation.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name							Fiscal Period		Provider NPI		Adjustments
ACACIA PARK NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1427110055		11
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>											
4	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	154	154	
	10.7	010	1, 2	7	010	N/A	Housekeeping	0	28	28	
	10.7	060	1, 2, 3	7	060	N/A	Laundry and Linen	0	417	417	
	10.7	065	1, 2, 3	7	065	N/A	Dietary	0	2,578	2,578	
	10.7	075	1, 2, 3	7	075	N/A	Patient Supplies	0	190	190	
	10.7	080	1, 2, 3	7	080	N/A	Physical Therapy	0	416	416	
	10.7	085	1, 2, 3	7	085	N/A	Pharmacy	0	154	154	
	10.7	105	1, 2, 3	7	105	N/A	Skilled Nursing Care	0	12,059	12,059	
	10.7	140	1, 2, 3	7	140	N/A	Beauty and Barber	0	120	120	
	10.7	155	1, 2, 3	7	155	N/A	Social Services	0	90	90	
	10.7	160	1, 2, 3	7	160	N/A	Activities	0	146	146	
	10.7	165	1, 2, 3	7	165	N/A	Administration	0	693	693	
	10.7	166	1, 2, 3	7	166	N/A	Medical Records	0	112	112	
	10.7	170	1, 2, 3	7	170	N/A	Inservice Education - Nursing	0	120	120	
	10.7	175	1	7	N/A	N/A	Total Statistic - Capital	0	17,277	17,277	
	10.7	175	2	7	N/A	N/A	Total Statistic - Plant Operations	0	17,123	17,123	
	10.7	175	3	7	N/A	N/A	Total Statistic - Housekeeping	0	17,095	17,095	
To adjust square footage statistics to agree with the provider's floor plans and to properly allocate indirect cost. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2300, 2304 and 2306											
5	10.7	105	4	7	105	N/A	Skilled Nursing Care (Laundry Pounds)	0	275,440	275,440	
	10.7	175	4	7	N/A	N/A	Total Statistics - Laundry	0	275,440	275,440	
To reconcile reported statistics to agree with the provider's records. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2300, 2304 and 2306											
6	10.7	105	5	7	105	N/A	Skilled Nursing Care (Patient Meals)	0	82,632	82,632	
	10.7	175	5	7	N/A	N/A	Total Statistics - Dietary	0	82,632	82,632	
To reconcile reported statistics to agree with the provider's records. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2300, 2304 and 2306											

Provider Name							Fiscal Period		Provider NPI		Adjustments			
ACACIA PARK NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1427110055		11			
Report References														
Cost Report			Audit Report				Explanation of Audit Adjustments					As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No								
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>														
7	11(2)	105	1	1	12	N/A	Total Patient Days To adjust total patient days to agree with provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304				28,074	2	28,076	
8	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: 01/01/2011 through 12/31/11 Payment Period: 01/01/2011 through 08/31/2012 Report Date: 09/13/2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Section 51541				23,382	(1,912)	21,470	
9	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's schedule of Medi-Cal Managed Care patients. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304				0	212	212	

Provider Name							Fiscal Period			Provider NPI		Adjustments
ACACIA PARK NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1427110055		11
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 OTHER MATTERS</u>												
	Not Reported			1	14	N/A	Overpayments	\$0				
10							To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$13,705			
11							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed, to agree with the provider's records 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		<u>910</u> \$14,615	\$14,615		