

**REPORT
ON THE
RATE SETTING AUDIT**

**A GRACE SUBACUTE AND SKILLED CARE
SAN JOSE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIERS:
1689828840 AND 1962648626**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: David Mui
Auditor: Mandy Lin**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 24, 2013

Ed Basa, Administrator
A Grace Subacute and Skilled Care
1250 South Winchester Avenue
San Jose, CA 95128-3906

A GRACE SUBACUTE AND SKILLED CARE
NATIONAL PROVIDER IDENTIFIERS (NPIs) 1689828840 AND 1962648626
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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$418,414, which resulted from Medi-Cal overpayments

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

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

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:

John Melton, 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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
A GRACE SUBACUTE AND SKILLED CARE

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

Provider NPI:
1689828840

OSHPD Facility No.:
206430789

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	\$ 2,594,517	\$ 94.66
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 674,994	\$ 24.63
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 639,950	\$ 23.35
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 618,501	\$ 22.57
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 29,608	\$ 1.08
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 18,928	\$ 0.69
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 50,743	\$ 1.85
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 244,381	\$ 8.92
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 466,085	\$ 17.00
11	Cost of Routine Service/Audited Total Costs	\$ 5,550,870	\$ 5,337,706	\$ 194.74
12	Total Patient Days (Adj 12)	27,425	27,409	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 202.40	\$ 194.74	
14	Overpayments (Adj 23)	\$ 0	\$ (240,113)	
15	Medi-Cal Days (Adj 13)	24,023	24,200	
16	Medi-Cal Managed Care Days (Adj 14)		2,775	
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	\$ 4,334,518	\$ 204.70 *
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 417,741	\$ 19.73 *
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 2,154,267	\$ 101.74 *
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 208,297	\$ 9.84 *
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 9,971	\$ 0.47 *
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 29,558	\$ 1.40 *
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 79,241	\$ 3.74 *
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 381,624	\$ 18.02 *
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	\$ 727,836	\$ 34.37 *
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 7,805,981	\$ 8,343,052	\$ 394.00 *
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	21,133	21,175	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 369.37	\$ 394.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ (178,301)	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
A GRACE SUBACUTE AND SKILLED CARE

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

Provider NPI:
1689828840

OSHPD Facility No.:
206430789

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	

* (From Subacute Care Schedule 1)

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
A GRACE SUBACUTE AND SKILLED CARE

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

Provider NPI:
1689828840

OSHPD Facility No.:
206430789

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 123,194	\$ 123,194		
160	Activities	137,443		\$ 137,443	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	10,638	0	0	10,638 ***
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	2,496,773	46,200	51,544	2,594,517 *
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	4,163,911	76,994	85,899	4,326,804 **
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		\$ 6,931,959	\$ 123,194	\$ 137,443	\$ 6,931,959

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
A GRACE SUBACUTE AND SKILLED CARE

Provider NPI:
1689828840

OSHPD Facility Number:
206430789

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	\$ 80,564	\$ 80,564										
010	Housekeeping	339,931	843	\$ 340,774									
060	Laundry and Linen	119,989	3,071	13,126	\$ 136,185								
065	Dietary	357,940	5,837	24,953	0	\$ 388,730							
155	Social Services	N/A	532	2,273	0	0	\$ 2,804						
160	Activities	N/A	326	1,391	0	0	0	\$ 1,717					
165	Administration	N/A	5,158	22,046	0	0	0	0	\$ 27,204	\$ 27,204			
166	Medical Records	133,448	1,194	5,102	0	0	0	0	139,743		\$ 139,743		
170	Inservice Education - Nursing	80,967	723	3,092	0	0	0	0	\$ 84,782				
ANCILLARY SERVICES													
075	Patient Supplies		973	4,159	0	0	0	0	0	5,132	610	3,133	\$ 8,875 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy		792	3,386	0	0	0	0	0	4,178	800	4,109	9,087 ***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	1,717	8,822	10,539 ***
082	Occupational Therapy		792	3,386	0	0	0	0	0	4,178	725	3,722	8,625 ***
083	Speech Pathology		792	3,386	0	0	0	0	0	4,178	437	2,247	6,862 ***
085	Pharmacy		568	2,427	0	0	0	0	0	2,995	857	4,403	8,255 ***
090	Laboratory		0	0	0	0	0	0	0	0	63	322	385 ***
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	74	380	454 ***
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		49,261	210,568	100,319	219,550	1,052	644	31,795	613,188	10,071	51,735	674,994 *
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		9,288	39,702	35,867	169,180	1,753	1,073	52,987	309,849	11,811	60,670	382,329 **
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		416	1,778	0	0	0	0	0	2,194	39	200	2,433
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,112,839	\$ 80,564	\$ 340,774	\$ 136,185	\$ 388,730	\$ 2,804	\$ 1,717	\$ 84,782	\$ 945,892	\$ 27,204	\$ 139,743	\$ 1,112,839

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
A GRACE SUBACUTE AND SKILLED CARE

Provider NPI:
1689828840

OSHPD Facility Number:
206430789

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	\$ 323,381	\$ 323,381										
010	Housekeeping	75,572	3,383	\$ 78,955									
060	Laundry and Linen	73,236	12,325	3,041	\$ 88,603								
065	Dietary	276,709	23,432	5,781	0	\$ 305,922							
155	Social Services	0	2,134	527	0	0	\$ 2,661						
160	Activities	8,394	1,307	322	0	0	0	\$ 10,023					
165	Administration	N/A	20,702	5,108	0	0	0	0		\$ 25,810	\$ 25,810		
166	Medical Records	7,429	4,791	1,182	0	0	0	0		13,402		\$ 13,402	
170	Inservice Education - Nursing	496	2,904	716	0	0	0	0	\$ 4,116				
ANCILLARY SERVICES													
075	Patient Supplies	238,224	3,905	964	0	0	0	0	0	243,093	579	300	\$ 243,972
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	336,835	3,179	784	0	0	0	0	0	340,799	759	394	341,952
081	Respiratory Therapy	759,666	0	0	0	0	0	0	0	759,666	1,629	846	762,141
082	Occupational Therapy	303,483	3,179	784	0	0	0	0	0	307,447	687	357	308,491
083	Speech Pathology	176,463	3,179	784	0	0	0	0	0	180,427	415	215	181,057
085	Pharmacy	366,947	2,279	562	0	0	0	0	0	369,789	813	422	371,024
090	Laboratory	27,756	0	0	0	0	0	0	0	27,756	60	31	27,846
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	32,720	0	0	0	0	0	0	0	32,720	70	36	32,827
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	134,567	197,731	48,787	65,268	172,781	998	3,759	1,544	625,434	9,555	4,962	639,950
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	221,289	37,281	9,199	23,335	133,141	1,663	6,264	2,572	434,744	11,205	5,818	451,768
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	8,302	1,670	412	0	0	0	0	0	10,383	37	19	10,440
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 3,371,469	\$ 323,381	\$ 78,955	\$ 88,603	\$ 305,922	\$ 2,661	\$ 10,023	\$ 4,116	\$ 3,332,257	\$ 25,810	\$ 13,402	\$ 3,371,469

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
A GRACE SUBACUTE AND SKILLED CARE

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

Provider NPI:
1689828840

OSHPD Facility Number:
206430789

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)	\$ 853,612	95%							
	Property Tax (line 40)	40,863	5%	\$ 894,475						
005	Plant Operations and Maintenance			40,083	\$ 40,083					
010	Housekeeping			8,937	419	\$ 9,356				
060	Laundry and Linen			32,565	1,528	360	\$ 34,453			
065	Dietary			61,907	2,904	685	0	\$ 65,497		
155	Social Services			5,638	265	62	0	0	\$ 5,965	
160	Activities			3,452	162	38	0	0	0	\$ 3,652
165	Administration			54,696	2,566	605	0	0	0	0
166	Medical Records			12,658	594	140	0	0	0	0
170	Inservice Education - Nursing			7,671	360	85	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			10,318	484	114	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			8,400	394	93	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			8,400	394	93	0	0	0	0
083	Speech Pathology			8,400	394	93	0	0	0	0
085	Pharmacy			6,022	283	67	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			522,416	24,508	5,781	25,379	36,992	2,237	1,370
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			98,500	4,621	1,090	9,074	28,505	3,728	2,283
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			4,411	207	49	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 894,475	100%	\$ 894,475	\$ 40,083	\$ 9,356	\$ 34,453	\$ 65,497	\$ 5,965	\$ 3,652

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
A GRACE SUBACUTE AND SKILLED CARE

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

Provider NPI:
1689828840

OSHPD Facility Number:
206430789

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 95% Of Total	Property Tax 5% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 853,612	95%							
	Property Tax (line 40)	40,863	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 57,868	\$ 57,868				
166	Medical Records				13,392		\$ 13,392			
170	Inservice Education - Nursing			\$ 8,116						
	ANCILLARY SERVICES									
075	Patient Supplies			0	10,916	1,297	300	\$ 12,514	\$ 11,942	\$ 572
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	8,887	1,702	394	10,983	10,481	502
081	Respiratory Therapy			0	0	3,653	845	4,499	4,293	206
082	Occupational Therapy			0	8,887	1,541	357	10,785	10,292	493
083	Speech Pathology			0	8,887	930	215	10,033	9,575	458
085	Pharmacy			0	6,371	1,823	422	8,616	8,223	394
090	Laboratory			0	0	133	31	164	157	8
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	157	36	194	185	9
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			3,044	621,728	21,423	4,958	648,109	618,501	29,608
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			5,072	152,873	25,123	5,814	183,810	175,413	8,397
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	4,667	83	19	4,769	4,551	218
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 894,475	100%	\$ 8,116	\$ 823,216	\$ 57,868	\$ 13,392	\$ 894,475	\$ 853,612	\$ 40,863

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
A GRACE SUBACUTE AND SKILLED CARE

Provider NPI:
1689828840

OSHPD Facility Number:
206430789

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. 60% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 31% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 7,799												
055	Interest - Other	66,700												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,184,472												
	Total Costs Allocable as Administration	1,258,971	60%											
167	CDPH Licensing Fees	51,127	2%											
168	Professional Liability Insurance	137,066	7%											
169	Quality Assurance Fees	660,112	31%											
174	Caregiver Training	0	0%											
	Total	2,107,276	100%						\$ 2,107,276					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 10,638	\$ 5,132	\$ 243,093	\$ 10,916	\$ 269,779	47,244	\$ 28,225	\$ 1,146	\$ 3,073	\$ 14,799	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	4,178	340,799	8,887	353,864	61,969	37,023	1,503	4,031	19,412	0
081	Respiratory Therapy			0	0	759,666	0	759,666	133,033	79,479	3,228	8,653	41,673	0
082	Occupational Therapy			0	4,178	307,447	8,887	320,512	56,128	33,533	1,362	3,651	17,582	0
083	Speech Pathology			0	4,178	180,427	8,887	193,492	33,884	20,244	822	2,204	10,614	0
085	Pharmacy			0	2,995	369,789	6,371	379,155	66,398	39,669	1,611	4,319	20,799	0
090	Laboratory			0	0	27,756	0	27,756	4,861	2,904	118	316	1,523	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	32,720	0	32,720	5,730	3,423	139	373	1,795	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			2,594,517	613,188	625,434	621,728	4,454,866	780,136	466,085	18,928	50,743	244,381	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			4,326,804	309,849	434,744	152,873	5,224,270	914,874	546,583	22,197	59,507	286,588	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	2,194	10,383	4,667	17,244	3,020	1,804	73	196	946	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,107,276		\$ 6,931,959	\$ 945,892	\$ 3,332,257	\$ 823,216	\$ 12,033,323	\$ 2,107,276					
	Total Administrative Costs							\$ 2,107,276		\$ 1,258,971	\$ 51,127	\$ 137,066	\$ 660,112	\$ -
	Unit Cost Multiplier							0.17512003						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 166,947	\$ 39,212	\$ 71,259	\$ 277,419							
	TOTAL FACILITY COSTS							\$ 14,418,018						

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:
A GRACE SUBACUTE AND SKILLED CARE

Provider NPI:
1689828840

OSHPD Facility Number:
206430789

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 9)	Plant Ops (SQ FT) 5 (Adj 9)	Hskpng (SQ FT) 10 (Adj 9)	Laundry (LBS) 60 (Adj 10)	Dietary (MEALS) 65 (Adj 11)	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,045									
010	Housekeeping	233	233								
060	Laundry and Linen	849	849	849							
065	Dietary	1,614	1,614	1,614							
155	Social Services	147	147	147							
160	Activities	90	90	90							
165	Administration	1,426	1,426	1,426							
166	Medical Records	330	330	330							
170	Inservice Education - Nursing	200	200	200							
	ANCILLARY SERVICES										
075	Patient Supplies	269	269	269						269,779	269,779
077	Specialized Support Surfaces									0	0
080	Physical Therapy	219	219	219						353,864	353,864
081	Respiratory Therapy									759,666	759,666
082	Occupational Therapy	219	219	219						320,512	320,512
083	Speech Pathology	219	219	219						193,492	193,492
085	Pharmacy	157	157	157						379,155	379,155
090	Laboratory									27,756	27,756
095	Home Health Services									0	0
100	Other Ancillary Services									32,720	32,720
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	13,620	13,620	13,620	283,752	82,275	2,631,340	2,631,340	2,631,340	4,454,866	4,454,866
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	2,568	2,568	2,568	101,449	63,399	4,385,200	4,385,200	4,385,200	5,224,270	5,224,270
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	115	115	115						17,244	17,244
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	23,320	22,275	22,042	385,201	145,674	7,016,540	7,016,540	7,016,540	12,033,323	12,033,323
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 123,194 0.017557657	\$ 137,443 0.01958843			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 80,564 3.61679012	\$ 340,774 15.46019926	\$ 136,185 0.35354364	\$ 388,730 2.66849445	\$ 2,804 0.00039967	\$ 1,717 0.00024470	\$ 84,782 0.01208322	\$ 27,204 0.00226070	\$ 139,743 0.01161304
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 323,381 14.51766554	\$ 78,955 3.58200781	\$ 88,603 0.23001660	\$ 305,922 2.10004443	\$ 2,661 0.00037920	\$ 10,023 0.00142848	\$ 4,116 0.00058661	\$ 25,810 0.00214489	\$ 13,402 0.00111373
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 894,475 38.35656089	\$ 40,083 1.79944360	\$ 9,356 0.42447823	\$ 34,453 0.08944117	\$ 65,497 0.44961283	\$ 5,965 0.00085018	\$ 3,652 0.00052052	\$ 8,116 0.00115671	\$ 57,868 0.00480896	\$ 13,392 0.00111287

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

A GRACE SUBACUTE AND SKILLED CARE

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1689828840

OSHPD Facility Number:

206430789

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	\$ 68,306	\$ 0	\$ 68,306	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,258	0	12,258	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	323,381	0	323,381	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 403,945	\$ 0	\$ 403,945	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 288,208	\$ 0	\$ 288,208	(Sch 3)
010	.20-.39	Fringe Benefits	6300	51,723	0	51,723	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	75,572	0	75,572	(Sch 4)
010		Housekeeping - Total	6300	\$ 415,503	\$ 0	\$ 415,503	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	45,886	0	45,886	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	214,952	0	214,952	(Sch 5)
035		Leases and Rentals	7200	592,774	0	592,774	(Sch 5)
040		Property Taxes	7300	40,863	0	40,863	(Sch 5)
045		Property Insurance	7400	7,799	0	7,799	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 75,837	\$ (9,137)	\$ 66,700	(Sch 6)
057		Subtotal 005 - 055		\$ 1,797,559	\$ (9,137)	\$ 1,788,422	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 101,732	\$ 0	\$ 101,732	(Sch 3)
060	.20-.39	Fringe Benefits	6400	18,257	0	18,257	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	73,236	0	73,236	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 193,225	\$ 0	\$ 193,225	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 303,477	\$ 0	\$ 303,477	(Sch 3)
065	.20-.39	Fringe Benefits	6500	54,463	0	54,463	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	276,709	0	276,709	(Sch 4)
065		Dietary - Total	6500	\$ 634,649	\$ 0	\$ 634,649	
070		Provision for Bad Debts	7700	\$ 221,118	(221,118)	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 9,019	\$ 0	\$ 9,019	(Sch 2)
075	.20-.39	Fringe Benefits	8100	1,619	0	1,619	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	238,224	0	238,224	(Sch 4)
075		Patient Supplies - Total	8100	\$ 248,862	\$ 0	\$ 248,862	
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:

A GRACE SUBACUTE AND SKILLED CARE

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1689828840

OSHPD Facility Number:

206430789

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	336,835	0	336,835	(Sch 4)
080		Physical Therapy - Total	8200	\$ 336,835	\$ 0	\$ 336,835	
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	759,666	0	759,666	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 759,666	\$ 0	\$ 759,666	
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	303,483	0	303,483	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 303,483	\$ 0	\$ 303,483	
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	176,463	0	176,463	(Sch 4)
083		Speech Pathology - Total	8280	\$ 176,463	\$ 0	\$ 176,463	
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	366,947	0	366,947	(Sch 4)
085		Pharmacy - Total	8300	\$ 366,947	\$ 0	\$ 366,947	
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	27,756	0	27,756	(Sch 4)
090		Laboratory - Total	8400	\$ 27,756	\$ 0	\$ 27,756	
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	32,720	0	32,720	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 32,720	\$ 0	\$ 32,720	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

A GRACE SUBACUTE AND SKILLED CARE

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1689828840

OSHPD Facility Number:

206430789

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		\$ 2,252,732	\$ 0	\$ 2,252,732	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,116,870	\$ 0	\$ 2,116,870	(Sch 2)
105	.20-.39	Fringe Benefits	6110	379,903	0	379,903	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	134,567	0	134,567	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,631,340	\$ 0	\$ 2,631,340	
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	\$ 3,530,341	\$ 0	\$ 3,530,341	(Sch 2)
125	.20-.39	Fringe Benefits	6150	633,570	0	633,570	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	221,289	0	221,289	(Sch 4)
125		Subacute Care - Total	6150	\$ 4,385,200	\$ 0	\$ 4,385,200	
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:

A GRACE SUBACUTE AND SKILLED CARE

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1689828840

OSHPD Facility Number:

206430789

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		8,302	8,302 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 8,302	\$ 8,302
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		\$ 7,016,540	\$ 8,302	\$ 7,024,842
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 104,449	\$ 0	\$ 104,449 (Sch 2)
155	.20-.39	Fringe Benefits	6600	18,745	0	18,745 (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	\$ 123,194	\$ 0	\$ 123,194

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

A GRACE SUBACUTE AND SKILLED CARE

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1689828840

OSHPD Facility Number:

206430789

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	\$ 116,530	\$ 0	\$ 116,530	(Sch 2)
160	.20-.39	Fringe Benefits	6700	20,913	0	20,913	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,394	0	8,394	(Sch 4)
160		Activities - Total	6700	\$ 145,837	\$ 0	\$ 145,837	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 688,754	\$ 0	\$ 688,754	(Sch 6)
165	.20-.39	Fringe Benefits	6900	123,607	0	123,607	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	447,008	(74,897)	372,111	(Sch 6)
165		Administration - Total	6900	\$ 1,259,369	\$ (74,897)	\$ 1,184,472	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 113,143	\$ 0	\$ 113,143	(Sch 3)
166	.20-.39	Fringe Benefits	6900	20,305	0	20,305	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	7,429	0	7,429	(Sch 4)
166		Medical Records - Total	6900	\$ 140,877	\$ 0	\$ 140,877	
167		CDPH Licensing Fees	6900	\$ 51,127	\$ 0	\$ 51,127	(Sch 6)
168		Professional Liability Insurance	6900	\$ 137,066	\$ 0	\$ 137,066	(Sch 6)
169		Quality Assurance Fees	6900	\$ 660,112	\$ 0	\$ 660,112	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 68,647	\$ 0	\$ 68,647	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,320	0	12,320	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	496	0	496	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 81,463	\$ 0	\$ 81,463	
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		\$ 2,599,045	\$ (74,897)	\$ 2,524,148	
200		Total		\$ 14,714,868	\$ (296,850)	\$ 14,418,018	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 146,203	
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* For informational purposes only, this amount is included in various cost centers above.

SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:

A GRACE SUBACUTE AND SKILLED CARE

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1962648626

OSHPD Facility No:

206430789

LINE NO.	DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED SUBACUTE CARE COST PER PATIENT DAY
SUBACUTE CARE ROUTINE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	\$ N/A	\$ 4,326,804	\$ 204.34
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 382,329	\$ 18.06
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$ N/A	\$ 451,768	\$ 21.33
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 175,413	\$ 8.28
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 8,397	\$ 0.40
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 22,197	\$ 1.05
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 59,507	\$ 2.81
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 286,588	\$ 13.53
9	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 546,583	\$ 25.81
11	Cost of Routine Service/Audited Total Routine Costs	\$ 6,155,150	\$ 6,259,586	\$ 295.61
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 291.26	\$ 295.61	

SUBACUTE CARE ANCILLARY				
13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$ N/A	\$ 7,714	\$ 0.36
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$ N/A	\$ 35,412	\$ 1.67
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$ N/A	\$ 1,702,499	\$ 80.40
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$ N/A	\$ 32,884	\$ 1.55
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$ N/A	\$ 1,574	\$ 0.07
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$ N/A	\$ 7,361	\$ 0.35
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$ N/A	\$ 19,733	\$ 0.93
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$ N/A	\$ 95,036	\$ 4.49
21	Caregiver Training (Subacute Care Sch. 2, Ln. 130)	\$ N/A	\$ 0	\$ 0.00
22	Cost of Administration (Subacute Care Sch. 2, Ln. 131)	\$ N/A	\$ 181,253	\$ 8.56
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$ 1,650,831	\$ 2,083,466	\$ 98.39
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 78.12	\$ 98.39	

SUBACUTE CARE TOTAL				
25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 4,334,518	\$ 204.70 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 417,741	\$ 19.73 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$ N/A	\$ 2,154,267	\$ 101.74 *
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 208,297	\$ 9.84 *
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 9,971	\$ 0.47 *
30	CDPH Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 29,558	\$ 1.40 *
31	Professional Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 79,241	\$ 3.74 *
32	Quality Assurance Fees (Line 8 + Line 20)	\$ N/A	\$ 381,624	\$ 18.02 *
33	Caregiver Training (Line 9 + Line 21)	\$ N/A	\$ 0	\$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 727,836	\$ 34.37 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 7,805,981	\$ 8,343,052	\$ 394.00 *
36	Total Patient Days (Adj 12)	21,133	21,175	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 369.37	\$ 394.00	
38	Medi-Cal Overpayments (Adjs 20, 21)	\$ 0	\$ (51,545)	
39	Medi-Cal Credit Balances (Adj 22)	\$ 0	\$ (126,756)	
40	Amount Due Provider (State) (Line 38 + Line 39)	\$ 0	\$ (178,301)	

GENERAL INFORMATION				
41	Contracted Number of Subacute Care Beds (Adj 18)	0	77	
42	Total Licensed Nursing Facility Beds (Adj)	166	166	
43	Total Licensed Capacity (All levels) (Adj)	166	166	
44	Total Medi-Cal Subacute Care Patient Days (Adj 16)	14,502	14,567	

CAPITAL RELATED COST				
45	Direct Capital Related Cost (Adj)	\$ N/A	\$ 0	
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 208,297	
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 208,297	

		AUDITED COSTS (Adj 19)	AUDITED TOTAL DAYS (Adj 17)	AUDITED MEDI-CAL DAYS (Adj 16)
VENTILATOR / NONVENTILATOR				
48	Ventilator (Equipment Cost Only)	\$ 108,000	7,059	4,448
49	Nonventilator	\$ N/A	14,116	N/A
50	TOTAL	\$ N/A	21,175	N/A

* (To Schedule 1)

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
A GRACE SUBACUTE AND SKILLED CARE

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

Provider NPI:
1962648626

OSHPD Facility Number:
206430789

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 15)	SUBACUTE CARE ANCILLARY COST *
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PATIENT SUPPLIES

1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 10,638				\$ 7,714
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	0				0
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	0				0
4	Cost of Capital Related (Sch. 5, Ln. 75)	0				0
5	Property Taxes (Sch. 5, Ln. 75)	0				0
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	0				0
7	Professional Liability Insurance (Sch. 6, Ln. 75)	0				0
8	Quality Assurance Fees (Sch. 6, Ln. 75)	0				0
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	0				0
11	Total Patient Supplies Ancillary Service	\$ 10,638	\$ 728,370	0.014605	\$ 528,194	\$ 7,714

SPECIALIZED SUPPORT SURFACES

12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	\$ 0				\$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	0				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	0				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	0				0
16	Property Taxes (Sch. 5, Ln. 77)	0				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	0				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	0				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	0				0
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	0				0
22	Total Specialized Support Surfaces Ancillary Service	\$ 0	\$ 0.000000		\$	\$ 0

PHYSICAL THERAPY

23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 0				\$ 0
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	9,087				6,115
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	341,952				230,103
26	Cost of Capital Related (Sch. 5, Ln. 80)	10,481				7,053
27	Property Taxes (Sch. 5, Ln. 80)	502				338
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	1,503				1,012
29	Professional Liability Insurance (Sch. 6, Ln. 80)	4,031				2,712
30	Quality Assurance Fees (Sch. 6, Ln. 80)	19,412				13,062
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	37,023				24,913
33	Total Physical Therapy Ancillary Service	\$ 423,991	\$ 607,598	0.697814	\$ 408,859	\$ 285,308

RESPIRATORY THERAPY

34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 0				\$ 0
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	10,539				10,518
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	762,141				760,583
37	Cost of Capital Related (Sch. 5, Ln. 81)	4,293				4,284
38	Property Taxes (Sch. 5, Ln. 81)	206				205
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	3,228				3,221
40	Professional Liability Insurance (Sch. 6, Ln. 81)	8,653				8,635
41	Quality Assurance Fees (Sch. 6, Ln. 81)	41,673				41,588
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	79,479				79,317
44	Total Respiratory Ancillary Service	\$ 910,212	\$ 1,140,507	0.798077	\$ 1,138,175	\$ 908,351

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
A GRACE SUBACUTE AND SKILLED CARE

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

Provider NPI:
1962648626

OSHPD Facility Number:
206430789

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 15)	SUBACUTE CARE ANCILLARY COST *
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OCCUPATIONAL THERAPY

45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 0				\$ 0
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	8,625				5,884
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	308,491				210,478
48	Cost of Capital Related (Sch. 5, Ln. 82)	10,292				7,022
49	Property Taxes (Sch. 5, Ln. 82)	493				336
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	1,362				929
51	Professional Liability Insurance (Sch. 6, Ln. 82)	3,651				2,491
52	Quality Assurance Fees (Sch. 6, Ln. 82)	17,582				11,996
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	33,533				22,879
55	Total Occupational Therapy Ancillary Service	\$ 384,029	\$ 670,761	0.572527	\$ 457,649	\$ 262,016

SPEECH PATHOLOGY

56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 0				\$ 0
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	6,862				5,281
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	181,057				139,332
59	Cost of Capital Related (Sch. 5, Ln. 83)	9,575				7,368
60	Property Taxes (Sch. 5, Ln. 83)	458				353
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	822				633
62	Professional Liability Insurance (Sch. 6, Ln. 83)	2,204				1,696
63	Quality Assurance Fees (Sch. 6, Ln. 83)	10,614				8,168
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	20,244				15,579
66	Total Speech Pathology Ancillary Service	\$ 231,837	\$ 339,907	0.682060	\$ 261,574	\$ 178,409

PHARMACY

67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	8,255				6,889
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	371,024				309,620
70	Cost of Capital Related (Sch. 5, Ln. 85)	8,223				6,862
71	Property Taxes (Sch. 5, Ln. 85)	394				328
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	1,611				1,344
73	Professional Liability Insurance (Sch. 6, Ln. 85)	4,319				3,604
74	Quality Assurance Fees (Sch. 6, Ln. 85)	20,799				17,357
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	39,669				33,103
77	Total Pharmacy Ancillary Service	\$ 454,294	\$ 467,088	0.972608	\$ 389,785	\$ 379,108

LABORATORY

78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	\$ 0				\$ 0
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	385				310
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	27,846				22,413
81	Cost of Capital Related (Sch. 5, Ln. 90)	157				126
82	Property Taxes (Sch. 5, Ln. 90)	8				6
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	118				95
84	Professional Liability Insurance (Sch. 6, Ln. 90)	316				254
85	Quality Assurance Fees (Sch. 6, Ln. 90)	1,523				1,225
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	2,904				2,337
88	Total Laboratory Ancillary Service	\$ 33,257	\$ 41,814	0.795344	\$ 33,654	\$ 26,767

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
A GRACE SUBACUTE AND SKILLED CARE

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

Provider NPI:
1962648626

OSHPD Facility Number:
206430789

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 15)	SUBACUTE CARE ANCILLARY COST *
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HOME HEALTH SERVICES

89	Cost of Direct Care - Labor (Sch. 2, Ln. 95)	\$ 0				\$ 0
90	Cost of Indirect Care - Labor (Sch. 3, Ln. 95)	0				0
91	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 95)	0				0
92	Cost of Capital Related (Sch. 5, Ln. 95)	0				0
93	Property Taxes (Sch. 5, Ln. 95)	0				0
94	CDPH Licensing Fees (Sch. 6, Ln. 95)	0				0
95	Professional Liability Insurance (Sch. 6, Ln. 95)	0				0
96	Quality Assurance Fees (Sch. 6, Ln. 95)	0				0
97	Caregiver Training (Sch. 6, Ln. 95)	0				0
98	Cost of Administration (Sch. 6, Ln. 95)	0				0
99	Total Home Health Services Ancillary Service	\$ 0	\$	0.000000	\$	\$ 0

OTHER ANCILLARY SERVICES

100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	\$ 0				\$ 0
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	454				414
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	32,827				29,970
103	Cost of Capital Related (Sch. 5, Ln. 100)	185				169
104	Property Taxes (Sch. 5, Ln. 100)	9				8
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	139				127
106	Professional Liability Insurance (Sch. 6, Ln. 100)	373				340
107	Quality Assurance Fees (Sch. 6, Ln. 100)	1,795				1,639
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	3,423				3,125
110	Total Other Ancillary Service	\$ 39,204	\$	128,875	0.304204	\$ 117,660
			\$			\$ 35,793

SUBACUTE CARE ANCILLARY SERVICES

111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					\$ 0
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					0
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					0
114	Cost of Capital Related (Sch. 5, Ln. 101)					0
115	Property Taxes (Sch. 5, Ln. 101)					0
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					0
117	Professional Liability Insurance (Sch. 6, Ln. 101)					0
118	Quality Assurance Fees (Sch. 6, Ln. 101)					0
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					0
121	Total Subacute Ancillary Service					\$ 0

TOTAL COST OF ANCILLARY SERVICES

122	Cost of Direct Care - Labor					\$ 7,714
123	Cost of Indirect Care - Labor					35,412
124	Cost of Direct and Indirect Nonlabor					1,702,499
125	Cost of Capital Related					32,884
126	Property Taxes					1,574
127	CDPH Licensing Fees					7,361
128	Professional Liability Insurance					19,733
129	Quality Assurance Fees					95,036
130	Caregiver Training					0
131	Cost of Administration					181,253
132	Total Cost of Subacute Care Ancillary Services					\$ 2,083,466

* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name							Fiscal Period		Provider NPIs		Adjustments
A GRACE SUBACUTE AND SKILLED CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1689828840 / 1962648626		23
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>MEMORANDUM ADJUSTMENT</u>											
1	N/A			8	210	N/A	Group Health Insurance To include Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$146,203	\$146,203	

Provider Name							Fiscal Period	Provider NPIs		Adjustments
A GRACE SUBACUTE AND SKILLED CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1689828840 / 1962648626		23
Report References							Explanation of Audit Adjustments			
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	As Reported	Increase (Decrease)	As Adjusted	
<u>RECLASSIFICATION OF REPORTED COSTS</u>										
2	10.5	140	4	8A-1	140	4	Beauty and Barber	\$0	\$8,302	\$8,302
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify Beauty and Barber expenses to a nonreimbursable cost center. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2328	447,008	(8,302)	438,706 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPIs		Adjustments
A GRACE SUBACUTE AND SKILLED CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1689828840 / 1962648626		23
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 COSTS</u>										
3	10.5	055	4	8A-1	055	4	Interest - Other To abate interest income against interest expense. 42 CFR 413.153(b)(2)(iii) CMS Pub. 15-1, Section 202.2 CMS Pub. 15-2, Section 3613	\$75,837	(\$9,137)	\$66,700
4	10.5	070	4	8A-1	070	4	Provision for Bad Debts To eliminate bad debt expense that is not recognized under the Medi-Cal program. 42 CFR 413.89(b)(1) and 413.178 CMS Pub. 15-1, Section 300	\$221,118	(\$221,118)	\$0
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$438,706	
5							To abate miscellaneous revenue against the related costs. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613		(\$1,845)	
6							To eliminate legal fees expense not applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, and 2306		(30,095)	
7							To eliminate penalties and fines not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2105		(19,600)	
8							To eliminate penalties and fines not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2105		<u>(15,055)</u> (\$66,595)	\$372,111

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPIs		Adjustments
A GRACE SUBACUTE AND SKILLED CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1689828840 / 1962648626		23
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>											
9	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	1,045	1,045	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	233	233	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	849	849	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	1,614	1,614	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	269	269	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	219	219	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	219	219	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	0	219	219	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	157	157	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	13,620	13,620	
	10.7	125	1,2,3	7	125	N/A	Subacute Care	0	2,568	2,568	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	115	115	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	147	147	
	10.7	160	1,2,3	7	160	N/A	Activities	0	90	90	
	10.7	165	1,2,3	7	165	N/A	Administration	0	1,426	1,426	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	330	330	
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	0	200	200	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	0	23,320	23,320	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plants Operations and Maintenance	0	22,275	22,275	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	0	22,042	22,042	
							To include square footage statistics to agree with provider's records. 42 CFR 413.24 CMS Pub. 15-1, Sections 2300 and 2306				
10	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	0	283,752	283,752	
	10.7	125	4	7	125	N/A	Subacute Care	0	101,449	101,449	
	10.7	175	4	7	N/A	N/A	Total Statistics - Pounds of Laundry	0	385,201	385,201	
							To include pounds of laundry statistics to agree with the provider's reports. 42 CFR 413.24 CMS Pub. 15-1, Sections 2300 and 2306				

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Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	As Reported	Increase (Decrease)	As Adjusted		
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>											
11	10.7	105	5	7	105	N/A	Skilled Nursing Care (Number of Meals)	0	82,275	82,275	
	10.7	125	5	7	125	N/A	Subacute Care	0	63,399	63,399	
	10.7	175	5	7	N/A	N/A	Total Statistics - Number of Meals	0	145,674	145,674	
							To include dietary meals served statistics to agree with the provider's records.				
							42 CFR 413.24				
							CMS Pub. 15-1, Sections 2300 and 2306				

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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>										
12	4.1	05	6	1	12	N/A	Total Skilled Nursing Care Days	27,425	(16)	27,409
	4.1	25	6	SA 1	36	N/A	Total Subacute Care Days	21,133	42	21,175
	N/A	70	6	N/A	N/A	N/A	Total Patient Days	48,558	26	48,584
							To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304			
13	4.1	5	2	1	15	N/A	Medi-Cal Days	24,023	177	24,200
							To adjust reported Medi-Cal Nursing Facility days to agree with the following Paid Claims Summary Report: Report Date: September 13, 2012 Payment Period: January 1, 2011 through September 10, 2012 Service Period: January 1, 2011 through December 31, 2011 42 CFR, 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541			
14	Not Reported			1	16	N/A	Medi-Cal Managed Care Days	0	2,775	2,775
							To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304			

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Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENT TO REPORTED CHARGES</u>											
15	13	10	4	SA 2	11	N/A	Patient Supplies (Subacute Ancillary Revenue)	\$628,919	(\$100,725)	\$528,194	
	13	18	4	SA 2	66	N/A	Speech Therapy	299,717	(38,143)	261,574	
	13	95	4	N/A	N/A	N/A	Total - Subacute Ancillary Reveune	3,474,418	(138,868)	3,335,550	
To adjust Subacute Ancillary Services Revenue to reflect the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304											

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Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - SUBACUTE CARE											
16	4.3	100	2	SA 1	48	N/A	Medi-Cal Days - Adult Subacute - Ventilator	4,421	27	4,448	
	4.3	115	2	N/A	N/A	N/A	Medi-Cal Days - Adult Subacute - Nonventilator	10,081	38	10,119	
	4.3	120	2	SA 1	44	N/A	Medi-Cal Days - Adult Subacute - Total	14,502	65	14,567	
							To reflect Medi-Cal patient days based on the following				
							Fiscal Intermediary Payment Data:				
							Service Period: January 1, 2011 through December 31, 2011				
							Payment Period: January 1, 2011 through September 10, 2012				
							Report Date: September 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				
17	4.3	100	1	SA 1	48	N/A	Total Days - Adult Subacute - Ventilator	4,421	2,638	7,059	
	4.3	115	1	SA 1	49	N/A	Total Days - Adult Subacute - Nonventilator	16,712	(2,596)	14,116	
	4.3	120	1	SA 1	50	N/A	Total Days - Adult Subacute	21,133	42	21,175	
							To adjust total Subacute ventilator and nonventilator patient days to agree with the provider's patient census reports.				
							42 CFR 413.20 and 413.50				
							CMS Pub. 15-1, Sections 2205 and 2304				

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<u>ADJUSTMENTS TO OTHER MATTERS</u>										
18	Not Reported			SA 1	41	N/A	Contracted Number of Adult Subacute Beds To reflect contracted Subacute Care beds in the audit report. 42 CFR 413.24 CMS Pub. 15-1, Section 2304	0	77	77
19	Not Reported			SA 1	48	N/A	Subacute Costs - Ventilator Equipment To include ventilator equipment expense in the audit report. 42 CFR 413.24 CMS Pub. 15-1, Section 2304	\$0	\$108,000	\$108,000
20	Not Reported			SA 1	38	N/A	Medi-Cal Overpayments - Adult Subacute To recover Medi-Cal overpayments for covered services related to other ancillary services that were reimbursed by Medicare and not deducted from Medi-Cal claims. W&I Code, Sections 14000 and 14005 CCR, Title 22, Sections 51005, 51458.1, 51502, and 51511.5	\$0	\$47,197	\$47,197 *
21	Not Reported			SA 1	38	N/A	Medi-Cal Overpayments - Adult Subacute To recover Medi-Cal duplicate payments. 42 CFR 433.139 CMS Pub. 15-1, Section 2409 CCR, Title 22, Section 51458.1	* \$47,197	\$4,348	\$51,545
22	Not Reported			SA 1	39	N/A	Medi-Cal Credit Balances - Adult Subacute To recover outstanding Medi-Cal credit balances. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2409 CCR, Title 22, Sections 50761, 50786, and 51458.1	\$0	\$126,756	\$126,756

*Balance carried forward from prior/to subsequent adjustments

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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>										
23	Not Reported			1	14	N/A	Medi-Cal Overpayments - Skilled Nursing Care To recover outstanding Medi-Cal credit balances. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2409 CCR, Title 22, Sections 50761, 50786, and 51458.1	\$0	\$240,113	\$240,113