

**REPORT  
ON THE  
RATE SETTING AUDIT**

**GENESIS HEALTHCARE CENTER  
LONG BEACH, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1083935746**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Maria Delgado  
Audit Supervisor: Deborah Lee  
Auditor: Xuan Wang**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 22, 2013

Eden Jenkin, Administrator  
Genesis Healthcare Center  
1201 Walnut Avenue  
Long Beach, CA 90813

GENESIS HEALTHCARE CENTER  
NATIONAL PROVIDER IDENTIFIER: 1083935746  
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

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.

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

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

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

**United States Postal Service (USPS)**

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

**Courier (UPS, FedEx, etc.)**

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

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

If you have questions regarding this report, you may call the Audits Section—Gardena at (310) 516-4757.

**Original Signed By:**

Maria Delgado, Chief  
Audits Section—Gardena  
Financial Audits Branch

Certified

cc: Naseer Chohan  
Cost Report Consultant  
13347 Ventura Boulevard  
Sherman Oaks, CA 91423

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
GENESIS HEALTHCARE CENTER

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

Provider NPI:  
1083935746

OSHPD Facility No.:  
206190845

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,539,164	\$ 63.30
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 610,467	\$ 25.11
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 411,056	\$ 16.91
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 691,833	\$ 28.45
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 50,600	\$ 2.08
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 17,660	\$ 0.73
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 16,601	\$ 0.68
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 245,470	\$ 10.10
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 557,249	\$ 22.92
11	Cost of Routine Service/Audited Total Costs	\$ 4,572,573.00	\$ 4,140,101	\$ 170.28
12	Total Patient Days (Adj )	24,314	24,314	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 188.06	\$ 170.28	
14	Overpayments (Adj )		\$ 0	
15	Medi-Cal Days (Adj 25)	17,699	11,965	
16	Medi-Cal Managed Care Days (Adj 26)		198	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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:**  
GENESIS HEALTHCARE CENTER

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

**Provider NPI:**  
1083935746

**OSHPD Facility No.:**  
206190845

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:  
GENESIS HEALTHCARE CENTER

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

Provider NPI:  
1083935746

OSHPD Facility No.:  
206190845

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 30,123	\$ 30,123		
160	Activities	86,278		\$ 86,278	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	359,718	0	0	359,718
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	141,214	0	0	141,214
083	Speech Pathology	8,589	0	0	8,589
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	1,422,763	30,123	86,278	1,539,164 *
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 *
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
<b>TOTAL</b>		<b>\$ 2,048,685</b>	<b>\$ 30,123</b>	<b>\$ 86,278</b>	<b>\$ 2,048,685</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
GENESIS HEALTHCARE CENTER

Provider NPI:  
1083935746

OSHPD Facility Number:  
206190845

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 47,413	\$ 47,413										
010	Housekeeping	168,944	220	\$ 169,164									
060	Laundry and Linen	23,264	1,344	4,818	\$ 29,425								
065	Dietary	260,641	2,240	8,029	0	\$ 270,910							
155	Social Services	N/A	88	315	0	0	\$ 403						
160	Activities	N/A	5,086	18,231	0	0	0	\$ 23,317					
165	Administration	N/A	1,129	4,046	0	0	0	0		\$ 5,175	\$ 5,175		
166	Medical Records	104,651	1,581	5,668	0	0	0	0		111,900		\$ 111,900	
170	Inservice Education - Nursing	60,886	703	2,519	0	0	0	0	\$ 64,108				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		264	945	0	0	0	0	0	1,208	27	586	\$ 1,822
077	Specialized Support Surfaces		215	771	0	0	0	0	0	987	8	173	1,168
080	Physical Therapy		1,045	3,747	0	0	0	0	0	4,792	482	10,422	15,696
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		2,547	9,131	0	0	0	0	0	11,679	259	5,609	17,547
083	Speech Pathology		202	724	0	0	0	0	0	926	17	375	1,318
085	Pharmacy		1,265	4,534	0	0	0	0	0	5,799	278	6,017	12,095
090	Laboratory		176	630	0	0	0	0	0	805	21	451	1,278
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		123	441	0	0	0	0	0	564	21	463	1,048
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		29,032	104,064	29,425	270,910	403	23,317	64,108	521,259	3,943	85,265	610,467
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
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		154	551	0	0	0	0	0	705	7	141	853
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	111	2,398	2,508
	<b>TOTAL</b>	<b>\$ 665,799</b>	<b>\$ 47,413</b>	<b>\$ 169,164</b>	<b>\$ 29,425</b>	<b>\$ 270,910</b>	<b>\$ 403</b>	<b>\$ 23,317</b>	<b>\$ 64,108</b>	<b>\$ 548,724</b>	<b>\$ 5,175</b>	<b>\$ 111,900</b>	<b>\$ 665,799</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
GENESIS HEALTHCARE CENTER

Provider NPI:  
1083935746

OSHPD Facility Number:  
206190845

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 152,208	\$ 152,208										
010	Housekeeping	12,953	705	\$ 13,658									
060	Laundry and Linen	25,072	4,315	389	\$ 29,776								
065	Dietary	155,522	7,191	648	0	\$ 163,361							
155	Social Services	0	282	25	0	0	\$ 307						
160	Activities	9,770	16,328	1,472	0	0	0	\$ 27,570					
165	Administration	N/A	3,624	327	0	0	0	0		\$ 3,950	\$ 3,950		
166	Medical Records	324	5,076	458	0	0	0	0		5,858		\$ 5,858	
170	Inservice Education - Nursing	0	2,256	203	0	0	0	0	\$ 2,459				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	14,837	846	76	0	0	0	0	0	15,759	21	31	\$ 15,811
077	Specialized Support Surfaces	763	691	62	0	0	0	0	0	1,516	6	9	1,531
080	Physical Therapy	0	3,356	303	0	0	0	0	0	3,658	368	546	4,572
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	8,178	737	0	0	0	0	0	8,915	198	294	9,407
083	Speech Pathology	0	649	58	0	0	0	0	0	707	13	20	740
085	Pharmacy	190,236	4,061	366	0	0	0	0	0	194,663	212	315	195,190
090	Laboratory	12,132	564	51	0	0	0	0	0	12,747	16	24	12,786
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	13,944	395	36	0	0	0	0	0	14,374	16	24	14,415
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	78,508	93,200	8,402	29,776	163,361	307	27,570	2,459	403,583	3,010	4,463	411,056
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
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	1,197	493	44	0	0	0	0	0	1,735	5	7	1,747
145	Other Nonreimbursable	89,098	0	0	0	0	0	0	0	89,098	85	126	89,308
	<b>TOTAL</b>	<b>\$ 756,564</b>	<b>\$ 152,208</b>	<b>\$ 13,658</b>	<b>\$ 29,776</b>	<b>\$ 163,361</b>	<b>\$ 307</b>	<b>\$ 27,570</b>	<b>\$ 2,459</b>	<b>\$ 746,756</b>	<b>\$ 3,950</b>	<b>\$ 5,858</b>	<b>\$ 756,564</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
GENESIS HEALTHCARE CENTER

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

Provider NPI:  
1083935746

OSHPD Facility Number:  
206190845

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 805,029	93%							
	Property Tax (line 40)	58,879	7%	\$ 863,908						
005	Plant Operations and Maintenance			33,981	\$ 33,981					
010	Housekeeping			3,844	157	\$ 4,001				
060	Laundry and Linen			23,525	963	114	\$ 24,603			
065	Dietary			39,209	1,605	190	0	\$ 41,004		
155	Social Services			1,538	63	7	0	0	\$ 1,608	
160	Activities			89,028	3,645	431	0	0	0	\$ 93,104
165	Administration			19,758	809	96	0	0	0	0
166	Medical Records			27,677	1,133	134	0	0	0	0
170	Inservice Education - Nursing			12,301	504	60	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			4,613	189	22	0	0	0	0
077	Specialized Support Surfaces			3,767	154	18	0	0	0	0
080	Physical Therapy			18,298	749	89	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			44,591	1,826	216	0	0	0	0
083	Speech Pathology			3,537	145	17	0	0	0	0
085	Pharmacy			22,142	907	107	0	0	0	0
090	Laboratory			3,075	126	15	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			2,153	88	10	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			508,181	20,807	2,462	24,603	41,004	1,608	93,104
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,691	110	13	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 863,908</b>	<b>100%</b>	<b>\$ 863,908</b>	<b>\$ 33,981</b>	<b>\$ 4,001</b>	<b>\$ 24,603</b>	<b>\$ 41,004</b>	<b>\$ 1,608</b>	<b>\$ 93,104</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
GENESIS HEALTHCARE CENTER

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

Provider NPI:  
1083935746

OSHPD Facility Number:  
206190845

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 93% Of Total	Property Tax 7% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 805,029	93%							
	Property Tax (line 40)	58,879	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 20,663	\$ 20,663				
166	Medical Records				28,944		\$ 28,944			
170	Inservice Education - Nursing			\$ 12,864						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	4,824	108	152	\$ 5,084	\$ 4,738	\$ 346
077	Specialized Support Surfaces			0	3,940	32	45	4,016	3,743	274
080	Physical Therapy			0	19,135	1,924	2,696	23,756	22,137	1,619
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	46,633	1,036	1,451	49,119	45,771	3,348
083	Speech Pathology			0	3,698	69	97	3,865	3,601	263
085	Pharmacy			0	23,155	1,111	1,556	25,823	24,063	1,760
090	Laboratory			0	3,216	83	117	3,416	3,183	233
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	2,251	85	120	2,456	2,289	167
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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			12,864	704,634	15,745	22,055	742,433	691,833	50,600 *
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 *
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,814	26	37	2,877	2,681	196
145	Other Nonreimbursable			0	0	443	620	1,063	990	72
	<b>TOTAL</b>	\$ 863,908	100%	\$ 12,864	\$ 814,301	\$ 20,663	\$ 28,944	\$ 863,908	\$ 805,029	\$ 58,879

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
GENESIS HEALTHCARE CENTER

Provider NPI:  
1083935746

OSHPD Facility Number:  
206190845

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. 67% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 29% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 9,396												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	721,928												
	Total Costs Allocable as Administration	731,324	67%											
167	CDPH Licensing Fees	23,177	2%											
168	Professional Liability Insurance	21,787	2%											
169	Quality Assurance Fees	322,150	29%											
174	Caregiver Training	0	0%											
	Total	1,098,438	100%						\$ 1,098,438					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 1,208	\$ 15,759	\$ 4,824	\$ 21,791	5,756	\$ 3,832	\$ 121	\$ 114	\$ 1,688	\$ -
077	Specialized Support Surfaces			0	987	1,516	3,940	6,442	1,702	1,133	36	34	499	0
080	Physical Therapy			359,718	4,792	3,658	19,135	387,304	102,304	68,113	2,159	2,029	30,004	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			141,214	11,679	8,915	46,633	208,440	55,058	36,657	1,162	1,092	16,148	0
083	Speech Pathology			8,589	926	707	3,698	13,921	3,677	2,448	78	73	1,078	0
085	Pharmacy			0	5,799	194,663	23,155	223,617	59,067	39,326	1,246	1,172	17,323	0
090	Laboratory			0	805	12,747	3,216	16,768	4,429	2,949	93	88	1,299	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	564	14,374	2,251	17,189	4,540	3,023	96	90	1,332	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			1,539,164	521,259	403,583	704,634	3,168,640	836,980	557,249	17,660	16,601	245,470	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
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	705	1,735	2,814	5,254	1,388	924	29	28	407	0
145	Other Nonreimbursable			0	0	89,098	0	89,098	23,535	15,669	497	467	6,902	0
	<b>SUBTOTAL</b>	\$ 1,098,438		\$ 2,048,685	\$ 548,724	\$ 746,756	\$ 814,301	\$ 4,158,466	\$ 1,098,438					
	Total Administrative Costs							\$ 1,098,438		\$ 731,324	\$ 23,177	\$ 21,787	\$ 322,150	\$ -
	Unit Cost Multiplier							0.26414500						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 117,075	\$ 9,808	\$ 49,607	\$ 176,490							
	<b>TOTAL FACILITY COSTS</b>							\$ 5,433,394						

\* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:  
GENESIS HEALTHCARE CENTER

Provider NPI:  
1083935746

OSHPD Facility Number:  
206190845

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj )	Plant Ops (SQ FT) 5 (Adj )	Hskpng (SQ FT) 10 (Adj )	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Srvs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
<b>GENERAL SERVICES</b>											
005	Plant Operations and Maintenance	442									
010	Housekeeping	50	50								
060	Laundry and Linen	306	306	306							
065	Dietary	510	510	510							
155	Social Services	20	20	20							
160	Activities	1,158	1,158	1,158							
165	Administration	257	257	257							
166	Medical Records	360	360	360							
170	Inservice Education - Nursing	160	160	160							
<b>ANCILLARY SERVICES</b>											
075	Patient Supplies	60	60	60						21,791	21,791
077	Specialized Support Surfaces	49	49	49						6,442	6,442
080	Physical Therapy	238	238	238						387,304	387,304
081	Respiratory Therapy									0	0
082	Occupational Therapy	580	580	580						208,440	208,440
083	Speech Pathology	46	46	46						13,921	13,921
085	Pharmacy	288	288	288						223,617	223,617
090	Laboratory	40	40	40						16,768	16,768
095	Home Health Services									0	0
100	Other Ancillary Services	28	28	28						17,189	17,189
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
<b>ROUTINE SERVICES</b>											
105	Skilled Nursing Care	6,610	6,610	6,610	235,880	70,764	1,501,271	1,501,271	1,501,271	3,168,640	3,168,640
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
<b>NONREIMBURSABLE</b>											
139	Residential Care									0	0
140	Beauty and Barber	35	35	35						5,254	5,254
145	Other Nonreimbursable									89,098	89,098
<b>TOTAL STATISTICS</b>		11,237	10,795	10,745	235,880	70,764	1,501,271	1,501,271	1,501,271	4,158,466	4,158,466
<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>							\$ 30,123	\$ 86,278			
<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>							0.020064998	0.05746997			
<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>			\$ 47,413	\$ 169,164	\$ 29,425	\$ 270,910	\$ 403	\$ 23,317	\$ 64,108	\$ 5,175	\$ 111,900
<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>			4.39212598	15.74347197	0.12474772	3.82836124	0.00026825	0.01553152	0.04270228	0.00124441	0.02690892
<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>			\$ 152,208	\$ 13,658	\$ 29,776	\$ 163,361	\$ 307	\$ 27,570	\$ 2,459	\$ 3,950	\$ 5,858
<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>			14.09986105	1.27110219	0.12623162	2.30853529	0.00020477	0.01836416	0.00163818	0.00094995	0.00140858
<b>TOTAL CAPITAL COSTS - SCH. 5</b>		\$ 863,908	\$ 33,981	\$ 4,001	\$ 24,603	\$ 41,004	\$ 1,608	\$ 93,104	\$ 12,864	\$ 20,663	\$ 28,944
<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>		76.88066210	3.14786963	0.37239894	0.10430170	0.57945388	0.00107111	0.06201697	0.00856884	0.00496891	0.00696034

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GENESIS HEALTHCARE CENTER

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

Provider NPI:  
1083935746

OSHPD Facility Number:  
206190845

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005							
005	.01-.19	Salaries and Wages	6200	\$ 42,623			(Sch 3)
005	.20-.39	Fringe Benefits	6200	4,790	0	4,790	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	160,439	(8,231)	152,208	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 207,852	\$ (8,231)	\$ 199,621	
010	.01-.19	Salaries and Wages	6300	\$ 151,973			(Sch 3)
010	.20-.39	Fringe Benefits	6300	16,971	0	16,971	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	12,953	0	12,953	(Sch 4)
010		Housekeeping - Total	6300	\$ 181,897	\$ 0	\$ 181,897	
		Depreciation: Buildings and Improvements	7110 - 7120				(Sch 5)
020		Depreciation: Leasehold Improvements	7130	2,119	0	2,119	(Sch 5)
025		Depreciation: Equipment	7140	13,372	0	13,372	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	789,538	0	789,538	(Sch 5)
040		Property Taxes	7300	75,660	(16,781)	58,879	(Sch 5)
045		Property Insurance	7400	9,396	0	9,396	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
				1,279,834	(25,012)	1,254,822	
060	.01-.19	Salaries and Wages	6400	\$ 20,885			(Sch 3)
060	.20-.39	Fringe Benefits	6400	2,379	0	2,379	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	25,072	0	25,072	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 48,336	\$ 0	\$ 48,336	
065	.01-.19	Salaries and Wages	6500	\$ 228,693			(Sch 3)
065	.20-.39	Fringe Benefits	6500	31,948	0	31,948	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	155,522	0	155,522	(Sch 4)
065		Dietary - Total	6500	\$ 416,163	\$ 0	\$ 416,163	
		Provision for Bad Debts	7700				
075	.01-.19	Salaries and Wages	8100	\$	\$	\$	(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	5,600	9,237	14,837	(Sch 4)
075		Patient Supplies - Total	8100	\$ 5,600	\$ 9,237	\$ 14,837	
		Specialized Support Surfaces					
	.01-.19	Salaries and Wages	8150	\$	\$	\$	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	763	0	763	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 763	\$ 0	\$ 763	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GENESIS HEALTHCARE CENTER

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

Provider NPI:  
1083935746

OSHPD Facility Number:  
206190845

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	\$ 325,764	\$ 0	\$ 325,764	(Sch 2)
080	.20-.39	Fringe Benefits	8200	33,954	0	33,954	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 359,718	\$ 0	\$ 359,718	
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	\$ 129,418	\$ 0	\$ 129,418	(Sch 2)
082	.20-.39	Fringe Benefits	8250	11,796	0	11,796	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 141,214	\$ 0	\$ 141,214	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 8,444	\$ 0	\$ 8,444	(Sch 2)
083	.20-.39	Fringe Benefits	8280	145	0	145	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 8,589	\$ 0	\$ 8,589	
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	190,236	0	190,236	(Sch 4)
085		Pharmacy - Total	8300	\$ 190,236	\$ 0	\$ 190,236	
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	12,132	0	12,132	(Sch 4)
090		Laboratory - Total	8400	\$ 12,132	\$ 0	\$ 12,132	
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	13,944	0	13,944	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 13,944	\$ 0	\$ 13,944	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GENESIS HEALTHCARE CENTER

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

Provider NPI:  
1083935746

OSHPD Facility Number:  
206190845

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		\$ 732,196	\$ 9,237	\$ 741,433	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,161,909	\$ 105,813	\$ 1,267,722	(Sch 2)
105	.20-.39	Fringe Benefits	6110	160,138	(5,097)	155,041	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	282,828	(204,320)	78,508	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,604,875	\$ (103,604)	\$ 1,501,271	
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:  
GENESIS HEALTHCARE CENTER

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

Provider NPI:  
1083935746

OSHPD Facility Number:  
206190845

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
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
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
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900	1,197	0	1,197
140		Beauty and Barber - Total	8900	\$ 1,197	\$ 0	\$ 1,197
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		89,098	89,098
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 89,098	\$ 89,098
146		<b>Subtotal 105 - 145</b>		\$ 1,606,072	\$ (14,506)	\$ 1,591,566
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 25,738	\$ 0	\$ 25,738
155	.20-.39	Fringe Benefits	6600	4,385	0	4,385
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600		0	0
155		Social Services - Total	6600	\$ 30,123	\$ 0	\$ 30,123

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GENESIS HEALTHCARE CENTER

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

Provider NPI:  
1083935746

OSHPD Facility Number:  
206190845

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	\$ 73,097	\$ 0	\$ 73,097	(Sch 2)
160	.20-.39	Fringe Benefits	6700	13,181	0	13,181	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	10,170	(400)	9,770	(Sch 4)
160		Activities - Total	6700	\$ 96,448	\$ (400)	\$ 96,048	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 331,102	\$ (19,360)	\$ 311,742	(Sch 6)
165	.20-.39	Fringe Benefits	6900	46,396	(958)	45,438	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	465,718	(100,970)	364,748	(Sch 6)
165		Administration - Total	6900	\$ 843,216	\$ (121,288)	\$ 721,928	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 94,481	\$ 0	\$ 94,481	(Sch 3)
166	.20-.39	Fringe Benefits	6900	10,170	0	10,170	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	324	0	324	(Sch 4)
166		Medical Records - Total	6900	\$ 104,975	\$ 0	\$ 104,975	
167		CDPH Licensing Fees	6900	\$ 23,177	\$ 0	\$ 23,177	(Sch 6)
168		Professional Liability Insurance	6900	\$ 49,855	\$ (28,068)	\$ 21,787	(Sch 6)
169		Quality Assurance Fees	6900	\$ 322,150	\$ 0	\$ 322,150	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 53,883	\$ 0	\$ 53,883	(Sch 3)
170	.20-.39	Fringe Benefits	6800	7,003	0	7,003	(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	\$ 60,886	\$ 0	\$ 60,886	
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	
		<b>Subtotal 155 - 174</b>		\$ 1,530,830	\$ (149,756)	\$ 1,381,074	
200		<b>Total</b>		\$ 5,613,431	\$ (180,037)	\$ 5,433,394	
210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 48,148	

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

Provider Name:  
GENESIS HEALTHCARE CENTER

Provider NPI:  
1083935746

OSHPD Facility Number:  
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Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	TOTAL ADJ (Pages 1, 2, & 3)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	(8,231)							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	(16,781)						(16,781)	
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	9,237				9,237			
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							













Provider Name:  
GENESIS HEALTHCARE CENTER

Provider NPI:  
1083935746

OSHPD Facility Number:  
206190845

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

Line No.	Sub No.		AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ 18	AUDIT ADJ 19
170	1	Inservice Education - Nursing - Salaries and Wages									
170	2	Inservice Education - Nursing - Fringe Benefits									
170	3	Inservice Education - Nursing - Agency Staff									
170	4	Inservice Education - Nursing - Other - Nonlabor									
174	1	Caregiver Training - Salaries and Wages									
174	2	Caregiver Training - Fringe Benefits									
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	<u>(5,684)</u>	<u>(23,373)</u>	<u>(1,338)</u>	<u>(222)</u>	<u>(284)</u>	<u>(5,505)</u>	<u>(25,000)</u>	<u>(897)</u>	<u>(7,334)</u>









Provider Name							Fiscal Period			Provider NPI		Adjustments
GENESIS HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1083935746		26
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
							<u>MEMORANDUM ADJUSTMENT</u>					
1	Not Reported			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$48,148	\$48,148

Provider Name							Fiscal Period	Provider NPI		Adjustments
GENESIS HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1083935746		26
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.				
<b>RECLASSIFICATIONS OF REPORTED COSTS</b>										
2	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$1,161,909	(\$25,630)	\$1,136,279 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	160,138	(5,097)	155,041
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	331,102	25,630	356,732 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	46,396	5,097	51,493 *
							To reclassify Central Supply Clerk wages and benefits to the Administration cost center 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2300-CCR, Title 22, Sections 52000(b) and 5250'			
3	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	* \$356,732	(\$44,990)	\$311,742
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 51,493	(6,055)	45,438
	10.5	145	4	8A-1	145	4	Other Nonreimbursable - Other Nonlabo	0	51,045	51,045 *
							To reclassify marketing director compensation expense to a nonreimbursable cost center 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2324			
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	\$465,718	(\$7,700)	\$458,018 *
	10.5	145	4	8A-1	145	4	Other Nonreimbursable - Other Nonlabo	* 51,045	7,700	58,745 *
							To reclassify marketing mileage and parking expense to a nonreimbursable cost center 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2324			

\*Balance carried forward from prior/to subsequent adjustment

Provider Name							Fiscal Period		Provider NPI		Adjustments
GENESIS HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1083935746		26
Report References											
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
<b>RECLASSIFICATIONS OF REPORTED COSTS</b>											
5	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	\$282,828	(\$131,443)	\$151,385 *	
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wage: To reclassify DON compensation expense to the appropriate center for proper cost determination 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.4	* 1,136,279	131,443	1,267,722	
6	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	* \$151,385	(\$9,237)	\$142,148 *	
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabo To reclassify oxygen expense to the appropriate center for proper cost determination 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.4	5,600	9,237	14,837	
7	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	\$49,855	(\$28,068)	\$21,787	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo To reclassify all other insurance expense from the Profession Liability Insurance cost center to Administration cost center 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501 and 52501	* 458,018	28,068	486,086 *	

\*Balance carried forward from prior/to subsequent adjustment

Provider Name							Fiscal Period	Provider NPI		Adjustments	
GENESIS HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1083935746		26	
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.					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
8	10.5	145	4	8A-1	145	4	Other Nonreimbursable - Other Nonlabo To establish marketing expense as ; nonreimbursable cost center 42 CFR 413.5, 413.9 and 413.24 CMS Pub. 15-1, Sections 2136.2, 2304 and 2328	*	\$58,745	\$30,353	\$89,098
9	10.5	040	4	8A-1	040	4	Property Taxes To eliminate property taxes not related to patient care 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2122.2F		\$75,660	(\$16,781)	\$58,879
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo To eliminate legal consultant expense due to insufficient documentation 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$486,086	(\$49,798)	\$436,288 *
11	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo To reconcile the reported auto allowance and mileage expense to agree with the provider's general ledger 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$436,288	(\$5,684)	\$430,604 *
12	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo To eliminate auto allowance and mileage expense due to insufficient documentation 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$430,604	(\$23,373)	\$407,231 *
13	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo To adjust home office expense for proper cost determination 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	*	\$407,231	(\$1,338)	\$405,893 *

\*Balance carried forward from prior/to subsequent adjustment

Provider Name							Fiscal Period	Provider NPI		Adjustments	
GENESIS HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1083935746		26	
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.					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
14	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo To adjust bank charges and subscription expenses for the home office. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.4	*	\$405,893	(\$222)	\$405,671 *
15	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo To eliminate bank charges expense due to lack of documentation 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	*	\$405,671	(\$284)	\$405,387 *
16	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo To adjust accounting fees not related to the facility 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.4	*	\$405,387	(\$5,505)	\$399,882 *
17	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo To eliminate owner's management fee due to lack of documentation 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	*	\$399,882	(\$25,000)	\$374,882 *
18	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabo To reconcile the reported expenses to agree with the provider's general ledger 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$160,439	(\$897)	\$159,542 *

\*Balance carried forward from prior/to subsequent adjustment

Provider Name							Fiscal Period	Provider NPI		Adjustments	
GENESIS HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1083935746		26	
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.					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
19	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabo To eliminate maintenance supply expenses due to lack c documentation 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	*	\$159,542	(\$7,334)	\$152,208
20	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo To eliminate shoes and clothes expenses not included in tr routine rate. CCR, Title 22, 51511(c)	*	\$142,148	(\$400)	\$141,748 *
21	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo To eliminate medical supply expense due to lack of documentatio 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	*	\$141,748	(\$3,240)	\$138,508 *
22	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo To eliminate nursing consultant fees due to insufficien documentation 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$138,508	(\$60,000)	\$78,508
23	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabo To adjust religious services expense to agree with expense applicat to the audit period 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306		\$10,170	(\$400)	\$9,770

\*Balance carried forward from prior/to subsequent adjustment

Provider Name							Fiscal Period		Provider NPI		Adjustments	
GENESIS HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1083935746		26	
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<b>ADJUSTMENTS TO REPORTED COSTS</b>												
24	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	*	\$374,882	(\$10,134)	\$364,748	
							To adjust home office costs to agree with the filed Genesis Healthcar					
							Group Home Office Cost Report for fiscal period endec					
							December 31, 2011.					
							42 CFR 413.17 and 413.24					
							CMS Pub. 15-1, Sections 2150.2 and 2304					

\*Balance carried forward from prior/to subsequent adjustment

Provider Name							Fiscal Period	Provider NPI		Adjustments
GENESIS HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1083935746		26
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				
<b>ADJUSTMENTS TO REPORTED PATIENT DAYS</b>										
25	4.1	5	2	1	15		Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2011 through December 31, 2011 Payment Period: January 01, 2011 through June 30, 2012 Report Date: July 24, 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	17,699	(5,734)	11,965
26	Not Reported			1	16		Medi-Cal Managed Care Days 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	0	198	198