

**REPORT
ON THE
RATE SETTING AUDIT**

**GORDON LANE CARE CENTER
FULLERTON, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1205932126**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Felipe Avila
Auditor: Andre Shammass**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: May 22, 2013

William Presnell, CFO
Sun Mar Management Services
3050 Saturn Street, Suite 101
Brea, CA 92821

GORDON LANE CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1205932126
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs 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 \$1,446, which resulted from Medi-Cal overpayments
3. Audited Allocation of Home Office Cost

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

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

(Original signed by Margaret Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
GORDON LANE CARE CENTER

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

Provider NPI:
1205932126

OSHPD Facility No.:
206301189

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	\$ 2,786,458	\$ 85.71
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 633,640	\$ 19.49
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 880,149	\$ 27.07
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 915,562	\$ 28.16
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 38,006	\$ 1.17
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 17,426	\$ 0.54
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 29,695	\$ 0.91
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 332,035	\$ 10.21
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 741,234	\$ 22.80
11	Cost of Routine Service/Audited Total Costs	\$ 6,838,894	\$ 6,374,204	\$ 196.07
12	Total Patient Days (Adj)	32,510	32,510	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 210.36	\$ 196.07	
14	Overpayments (Adj 11)	\$ 0	\$ (1,446)	
15	Medi-Cal Days (Adj 9)	23,055	200	
16	Medi-Cal Managed Care Days (Adj 10)		22,855	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
GORDON LANE CARE CENTER

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

Provider NPI:
1205932126

OSHPD Facility No.:
206301189

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	\$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$ 0	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
GORDON LANE CARE CENTER

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

Provider NPI:
1205932126

OSHPD Facility No.:
206301189

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	\$ 102,293	\$ 102,293		
160	Activities	91,544		\$ 91,544	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	555,410	0	0	555,410
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	421,389	0	0	421,389
083	Speech Pathology	94,491	0	0	94,491
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	2,592,621	102,293	91,544	2,786,458 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,857,748	\$ 102,293	\$ 91,544	\$ 3,857,748

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
GORDON LANE CARE CENTER

Provider NPI:
1205932126

OSHPD Facility Number:
206301189

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	\$ 24,709	\$ 24,709										
010	Housekeeping	147,717	281	\$ 147,998									
060	Laundry and Linen	153,437	859	5,205	\$ 159,501								
065	Dietary	181,707	2,811	17,029	0	\$ 201,547							
155	Social Services	N/A	203	1,232	0	0	\$ 1,435						
160	Activities	N/A	1,128	6,836	0	0	0	\$ 7,964					
165	Administration	N/A	2,512	15,216	0	0	0	0		\$ 17,728	\$ 17,728		
166	Medical Records	88,876	355	2,151	0	0	0	0		91,383		\$ 91,383	
170	Inservice Education - Nursing	74,102	64	390	0	0	0	0	\$ 74,557				
ANCILLARY SERVICES													
075	Patient Supplies		381	2,308	0	0	0	0	0	2,688	375	1,933	\$ 4,996
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		261	1,579	0	0	0	0	0	1,839	1,503	7,749	11,091
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		261	1,579	0	0	0	0	0	1,839	1,150	5,930	8,920
083	Speech Pathology		0	0	0	0	0	0	0	0	249	1,282	1,531
085	Pharmacy		318	1,926	0	0	0	0	0	2,244	811	4,183	7,238
090	Laboratory		0	0	0	0	0	0	0	0	173	889	1,062
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	104	537	642
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		15,111	91,549	159,501	201,547	1,435	7,964	74,557	551,664	13,319	68,657	633,640 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		165	998	0	0	0	0	0	1,162	43	223	1,428
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 670,548	\$ 24,709	\$ 147,998	\$ 159,501	\$ 201,547	\$ 1,435	\$ 7,964	\$ 74,557	\$ 561,438	\$ 17,728	\$ 91,383	\$ 670,548

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
GORDON LANE CARE CENTER

Provider NPI:
1205932126

OSHPD Facility Number:
206301189

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 204,544	\$ 204,544										
010	Housekeeping	35,579	2,323	\$ 37,902									
060	Laundry and Linen	27,709	7,112	1,333	\$ 36,154								
065	Dietary	234,888	23,268	4,361	0	\$ 262,518							
155	Social Services	0	1,683	315	0	0	\$ 1,999						
160	Activities	7,622	9,341	1,751	0	0	0	\$ 18,713					
165	Administration	N/A	20,791	3,897	0	0	0	0		\$ 24,688	\$ 24,688		
166	Medical Records	0	2,940	551	0	0	0	0		3,491		\$ 3,491	
170	Inservice Education - Nursing	980	533	100	0	0	0	0	\$ 1,613				
ANCILLARY SERVICES													
075	Patient Supplies	119,715	3,153	591	0	0	0	0	0	123,459	522	74	\$ 124,055
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	2,157	404	0	0	0	0	0	2,562	2,093	296	4,951
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	2,157	404	0	0	0	0	0	2,562	1,602	227	4,390
083	Speech Pathology	0	0	0	0	0	0	0	0	0	346	49	395
085	Pharmacy	289,233	2,631	493	0	0	0	0	0	292,358	1,130	160	293,647
090	Laboratory	65,529	0	0	0	0	0	0	0	65,529	240	34	65,803
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	39,599	0	0	0	0	0	0	0	39,599	145	21	39,765
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	389,445	125,090	23,446	36,154	262,518	1,999	18,713	1,613	858,978	18,548	2,623	880,149 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	6,603	1,363	255	0	0	0	0	0	8,222	60	9	8,290
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,421,446	\$ 204,544	\$ 37,902	\$ 36,154	\$ 262,518	\$ 1,999	\$ 18,713	\$ 1,613	\$ 1,393,267	\$ 24,688	\$ 3,491	\$ 1,421,446

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GORDON LANE CARE CENTER

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

Provider NPI:
1205932126

OSHPD Facility Number:
206301189

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)	\$ 1,001,563	96%							
	Property Tax (line 40)	41,576	4%	\$ 1,043,139						
005	Plant Operations and Maintenance			20,737	\$ 20,737					
010	Housekeeping			11,613	236	\$ 11,848				
060	Laundry and Linen			35,549	721	417	\$ 36,687			
065	Dietary			116,306	2,359	1,363	0	\$ 120,028		
155	Social Services			8,413	171	99	0	0	\$ 8,683	
160	Activities			46,688	947	547	0	0	0	\$ 48,183
165	Administration			103,923	2,108	1,218	0	0	0	0
166	Medical Records			14,694	298	172	0	0	0	0
170	Inservice Education - Nursing			2,666	54	31	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			15,760	320	185	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			10,783	219	126	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			10,783	219	126	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			13,153	267	154	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			625,255	12,682	7,329	36,687	120,028	8,683	48,183
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			6,814	138	80	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,043,139	100%	\$ 1,043,139	\$ 20,737	\$ 11,848	\$ 36,687	\$ 120,028	\$ 8,683	\$ 48,183

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GORDON LANE CARE CENTER

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

Provider NPI:
1205932126

OSHPD Facility Number:
206301189

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 96% Of Total	Property Tax 4% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,001,563	96%							
	Property Tax (line 40)	41,576	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 107,249	\$ 107,249				
166	Medical Records				15,164		\$ 15,164			
170	Inservice Education - Nursing			\$ 2,752						
	ANCILLARY SERVICES									
075	Patient Supplies			0	16,265	2,268	321	\$ 18,854	\$ 18,102	\$ 751
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	11,128	9,094	1,286	21,508	20,651	857
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	11,128	6,959	984	19,072	18,312	760
083	Speech Pathology			0	0	1,505	213	1,718	1,649	68
085	Pharmacy			0	13,574	4,909	694	19,177	18,413	764
090	Laboratory			0	0	1,044	148	1,191	1,144	47
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	631	89	720	691	29
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			2,752	861,599	80,577	11,393	953,568	915,562	38,006
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	7,032	261	37	7,330	7,038	292
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,043,139	100%	\$ 2,752	\$ 920,726	\$ 107,249	\$ 15,164	\$ 1,043,139	\$ 1,001,563	\$ 41,576

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
GORDON LANE CARE CENTER

Provider NPI:
1205932126

OSHPD Facility Number:
206301189

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. 66% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 30% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 4,579												
055	Interest - Other	29,615												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	952,396												
	Total Costs Allocable as Administration	986,590	66%											
167	CDPH Licensing Fees	23,194	2%											
168	Professional Liability Insurance	39,524	3%											
169	Quality Assurance Fees	441,942	30%											
174	Caregiver Training	0	0%											
	Total	1,491,250	100%						\$ 1,491,250					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 2,688	\$ 123,459	\$ 16,265	\$ 142,412	31,541	\$ 20,867	\$ 491	\$ 836	\$ 9,347	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			555,410	1,839	2,562	11,128	570,940	126,450	83,658	1,967	3,351	37,474	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			421,389	1,839	2,562	11,128	436,919	96,768	64,020	1,505	2,565	28,678	0
083	Speech Pathology			94,491	0	0	0	94,491	20,928	13,845	325	555	6,202	0
085	Pharmacy			0	2,244	292,358	13,574	308,176	68,254	45,156	1,062	1,809	20,228	0
090	Laboratory			0	0	65,529	0	65,529	14,513	9,602	226	385	4,301	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	39,599	0	39,599	8,770	5,802	136	232	2,599	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			2,786,458	551,664	858,978	861,599	5,058,699	1,120,390	741,234	17,426	29,695	332,035	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,162	8,222	7,032	16,416	3,636	2,405	57	96	1,077	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,491,250		\$ 3,857,748	\$ 561,438	\$ 1,393,267	\$ 920,726	\$ 6,733,179	\$ 1,491,250					
	Total Administrative Costs							\$ 1,491,250		\$ 986,590	\$ 23,194	\$ 39,524	\$ 441,942	\$ -
	Unit Cost Multiplier							0.22147784						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 109,110	\$ 28,179	\$ 122,413	\$ 259,702							
	TOTAL FACILITY COSTS							\$ 8,484,131						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
GORDON LANE CARE CENTER

Provider NPI:
1205932126

OSHPD Facility Number:
206301189

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	350									
010	Housekeeping	196	196								
060	Laundry and Linen	600	600	600							
065	Dietary	1,963	1,963	1,963							
155	Social Services	142	142	142							
160	Activities	788	788	788							
165	Administration	1,754	1,754	1,754							
166	Medical Records	248	248	248							
170	Inservice Education - Nursing	45	45	45							
	ANCILLARY SERVICES										
075	Patient Supplies	266	266	266						142,412	142,412
077	Specialized Support Surfaces									0	0
080	Physical Therapy	182	182	182						570,940	570,940
081	Respiratory Therapy									0	0
082	Occupational Therapy	182	182	182						436,919	436,919
083	Speech Pathology									94,491	94,491
085	Pharmacy	222	222	222						308,176	308,176
090	Laboratory									65,529	65,529
095	Home Health Services									0	0
100	Other Ancillary Services									39,599	39,599
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,553	10,553	10,553	320,500	96,150	2,982,066	2,982,066	2,982,066	5,058,699	5,058,699
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	115	115	115						16,416	16,416
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	17,606	17,256	17,060	320,500	96,150	2,982,066	2,982,066	2,982,066	6,733,179	6,733,179
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 102,293 0.034302728	\$ 91,544 0.03069818			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 24,709 1.43190774	\$ 147,998 8.67512626	\$ 159,501 0.49766371	\$ 201,547 2.09617377	\$ 1,435 0.00048128	\$ 7,964 0.00267075	\$ 74,557 0.02500173	\$ 17,728 0.00263289	\$ 91,383 0.01357198
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 204,544 11.85350023	\$ 37,902 2.22170493	\$ 36,154 0.11280538	\$ 262,518 2.73029254	\$ 1,999 0.00067023	\$ 18,713 0.00627527	\$ 1,613 0.00054103	\$ 24,688 0.00366661	\$ 3,491 0.00051843
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,043,139 59.24906282	\$ 20,737 1.20173690	\$ 11,848 0.69451095	\$ 36,687 0.11446860	\$ 120,028 1.24834368	\$ 8,683 0.00291162	\$ 48,183 0.01615742	\$ 2,752 0.00092270	\$ 107,249 0.01592842	\$ 15,164 0.00225214

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GORDON LANE CARE CENTER

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

Provider NPI:
1205932126

OSHPD Facility Number:
206301189

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	\$	\$ 0	\$ 0	(Sch 3)
005	.20-.39	Fringe Benefits	6200		0	0	(Sch 3)
005	.79	Agency Staff	6200	25,176	(467)	24,709	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	204,544	0	204,544	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 229,720	\$ (467)	\$ 229,253	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	150,511	(2,794)	147,717	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	35,645	(66)	35,579	(Sch 4)
010		Housekeeping - Total	6300	\$ 186,156	\$ (2,860)	\$ 183,296	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	4,657	0	4,657	(Sch 5)
025		Depreciation: Equipment	7140	68,997	0	68,997	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	927,909	0	927,909	(Sch 5)
040		Property Taxes	7300	41,576	0	41,576	(Sch 5)
045		Property Insurance	7400	4,579	0	4,579	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 29,657	\$ (42)	\$ 29,615	(Sch 6)
057		Subtotal 005 - 055		\$ 1,493,251	\$ (3,369)	\$ 1,489,882	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	154,796	(1,359)	153,437	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	27,790	(81)	27,709	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 182,586	\$ (1,440)	\$ 181,146	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$	\$ 0	\$ 0	(Sch 3)
065	.20-.39	Fringe Benefits	6500		0	0	(Sch 3)
065	.79	Agency Staff	6500	184,942	(3,235)	181,707	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	316,975	(82,087)	234,888	(Sch 4)
065		Dietary - Total	6500	\$ 501,917	\$ (85,322)	\$ 416,595	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	119,715	0	119,715	(Sch 4)
075		Patient Supplies - Total	8100	\$ 119,715	\$ 0	\$ 119,715	
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:

GORDON LANE CARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1205932126

OSHPD Facility Number:

206301189

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	555,410	0	555,410	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 555,410	\$ 0	\$ 555,410	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	421,389	0	421,389	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 421,389	\$ 0	\$ 421,389	
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	94,491	0	94,491	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 94,491	\$ 0	\$ 94,491	
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	289,233	0	289,233	(Sch 4)
085		Pharmacy - Total	8300	\$ 289,233	\$ 0	\$ 289,233	
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	65,529	0	65,529	(Sch 4)
090		Laboratory - Total	8400	\$ 65,529	\$ 0	\$ 65,529	
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	39,599	0	39,599	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 39,599	\$ 0	\$ 39,599	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GORDON LANE CARE CENTER

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

Provider NPI:
1205932126

OSHPD Facility Number:
206301189

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,585,366	\$ 0	\$ 1,585,366	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,134,987	\$ (26,603)	\$ 2,108,384	(Sch 2)
105	.20-.39	Fringe Benefits	6110	448,516	35,721	484,237	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	427,259	(37,814)	389,445	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,010,762	\$ (28,696)	\$ 2,982,066	
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:
GORDON LANE CARE CENTER

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

Provider NPI:
1205932126

OSHPD Facility Number:
206301189

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	6,603	0	6,603 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 6,603	\$ 0	\$ 6,603
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 3,017,365	\$ (28,696)	\$ 2,988,669
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 85,231	\$ 0	\$ 85,231 (Sch 2)
155	.20-.39	Fringe Benefits	6600	15,674	1,388	17,062 (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	\$ 100,905	\$ 1,388	\$ 102,293

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GORDON LANE CARE CENTER

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

Provider NPI:
1205932126

OSHPD Facility Number:
206301189

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	\$ 75,431	\$ 0	\$ 75,431	(Sch 2)
160	.20-.39	Fringe Benefits	6700	14,908	1,205	16,113	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,622	0	7,622	(Sch 4)
160		Activities - Total	6700	\$ 97,961	\$ 1,205	\$ 99,166	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 350,142	\$ 5,103	\$ 355,245	(Sch 6)
165	.20-.39	Fringe Benefits	6900	60,377	4,537	64,914	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	982,381	(450,144)	532,237	(Sch 6)
165		Administration - Total	6900	\$ 1,392,900	\$ (440,504)	\$ 952,396	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 75,805	\$ 0	\$ 75,805	(Sch 3)
166	.20-.39	Fringe Benefits	6900	13,071	0	13,071	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 88,876	\$ 0	\$ 88,876	
167		CDPH Licensing Fees	6900	\$ 23,194	\$ 0	\$ 23,194	(Sch 6)
168		Professional Liability Insurance	6900	\$ 39,524	\$ 0	\$ 39,524	(Sch 6)
169		Quality Assurance Fees	6900	\$ 441,942	\$ 0	\$ 441,942	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 60,465	\$ 0	\$ 60,465	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,620	1,017	13,637	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	980	0	980	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 74,065	\$ 1,017	\$ 75,082	
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		\$ 2,259,367	\$ (436,894)	\$ 1,822,473	
200		Total		\$ 9,039,852	\$ (555,721)	\$ 8,484,131	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 44,714	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
GORDON LANE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1205932126		11
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>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	\$44,714	\$44,714

Provider Name							Fiscal Period	Provider NPI		Adjustments	
GORDON LANE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1205932126		11	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$427,259	(\$8,205)	\$419,054 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	982,381	8,205	990,586 *	
							To reclassify payroll processing fees to the administrative cost center.				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
3	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$2,134,987	(\$26,603)	\$2,108,384	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	448,516	(5,886)	442,630 *	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	350,142	26,603	376,745 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	60,377	5,886	66,263 *	
							To reclassify Central Supplies Clerk salaries and employee benefits to the Administration cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304				
							CCR, Title 22, Sections 51123 and 51511				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
GORDON LANE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1205932126		11	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED COSTS											
4	10.5	005	3	8A-1	005	3	Plant Operations and Maintenance - Agency Staff	\$25,176	(\$467)	\$24,709	
	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	150,511	(2,794)	147,717	
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	35,645	(66)	35,579	
	10.5	055	4	8A-1	055	4	Interest - Other	29,657	(42)	29,615	
	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	154,796	(1,359)	153,437	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	27,790	(81)	27,709	
	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	184,942	(3,235)	181,707	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	316,975	(82,087)	234,888	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 419,054	(2,561)	416,493 *	
							To eliminate the profits from related party transactions. 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1000, 2300 and 2304				
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$990,586	(\$458,349)	\$532,237	
							To adjust the reported home office costs to agree with the audited home office cost report of Sun Mar Management Services for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304				
6	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$416,493	(\$27,048)	\$389,445	
							To eliminate transportation expenses not included in the Medi-Cal rate. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 900, 2203.2, 2300 and 2304 CCR, Title 22, Sections 51123 and 51323				
7	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	* \$376,745	(\$21,500)	\$355,245	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 66,263	(3,707)	62,556 *	
							To eliminate marketing expense because marketing is not reimbursable under the medi-cal program. 42 CFR 413.5, 413.9 and 413.24 CMS Pub. 15-1, Sections 2136.2, 2304 and 2328				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
GORDON LANE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1205932126		11	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
8	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	\$442,630	\$41,607	\$484,237
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits		15,674	1,388	17,062
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits		14,908	1,205	16,113
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	62,556	2,358	64,914
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits		12,620	1,017	13,637
							To reconcile reported workers' compensation insurance to agree with the amount paid. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2162.2, 2162.5, 2162.9, 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
GORDON LANE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1205932126		11
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED PATIENT DAYS										
9	4.1	5	2	1	15	N/A	Skilled Nursing Care - Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Report Date: October 9, 2012 Payment Period: January 1, 2011 through October 8, 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 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	23,055	(22,855)	200
10	Not Reported			1	16	N/A	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	22,855	22,855

Provider Name							Fiscal Period			Provider NPI		Adjustments
GORDON LANE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1205932126		11
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report				Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
11	Not Reported			1	14	N/A	Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 / CMS Pub. 15-1, Sections 2304 and 2409		\$0	\$1,446	\$1,446	