

**REPORT
ON THE
RATE SETTING AUDIT**

**GRAND TERRACE CARE CENTER
GRAND TERRACE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1811972193**

**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: Henry Igboke
Auditor: May Liu**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: July 23, 2013

Spencer Olsen, Treasurer
North American Health Care, Inc.
3 Monarch Bay Plaza, Suite 203
Dana Point, CA 92629

GRAND TERRACE CARE CENTER
NATIONAL PROVIDER IDENTIFIER 1811972193
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 Schedule

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.

Spencer Olsen
Page 2

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 A. Varho)

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
GRAND TERRACE CARE CENTER

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

Provider NPI:
1811972193

OSHPD Facility No.:
206361191

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	\$ 2,010,817	\$ 98.16
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 486,574	\$ 23.75
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 592,982	\$ 28.95
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 135,022	\$ 6.59
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 30,837	\$ 1.51
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 8,772	\$ 0.43
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 63,771	\$ 3.11
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 173,440	\$ 8.47
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 624,956	\$ 30.51
11	Cost of Routine Service/Audited Total Costs	\$ 4,156,617	\$ 4,127,171	\$ 201.46
12	Total Patient Days (Adj)	20,486	20,486	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 202.90	\$ 201.46	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 4)	6,344	6,297	
16	Medi-Cal Managed Care Days (Adj 5)		47	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
GRAND TERRACE CARE CENTER

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

Provider NPI:
1811972193

OSHPD Facility No.:
206361191

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
GRAND TERRACE CARE CENTER

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

Provider NPI:
1811972193

OSHPD Facility No.:
206361191

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 47,206	\$ 47,206		
160	Activities	75,220		\$ 75,220	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	56,878	0	0	56,878
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	1,888,391	47,206	75,220	2,010,817
110	Intermediate Care	0	0	0	0
115	Mentally Disordered Care	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0
125	Subacute Care	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0
135	Other Routine Services	0	0	0	0
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,067,695	\$ 47,206	\$ 75,220	\$ 2,067,695

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
GRAND TERRACE CARE CENTER

Provider NPI:
1811972193

OSHPD Facility Number:
206361191

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	\$ 72,873	\$ 72,873										
010	Housekeeping	99,187	464	\$ 99,651									
060	Laundry and Linen	43,395	2,172	2,989	\$ 48,557								
065	Dietary	220,219	4,947	6,809	0	\$ 231,975							
155	Social Services	N/A	325	447	0	0	\$ 771						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	3,394	4,670	0	0	0	0		\$ 8,064	\$ 8,064		
166	Medical Records	69,196	1,221	1,681	0	0	0	0		72,098		\$ 72,098	
170	Inservice Education - Nursing	24,147	1,515	2,085	0	0	0	0	\$ 27,747				
ANCILLARY SERVICES													
075	Patient Supplies		325	447	0	0	0	0	0	771	98	874	\$ 1,743
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,136	1,564	0	0	0	0	0	2,700	1,129	10,096	13,925
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,136	1,564	0	0	0	0	0	2,700	752	6,720	10,172
083	Speech Pathology		1,136	1,564	0	0	0	0	0	2,700	101	907	3,708
085	Pharmacy		487	670	0	0	0	0	0	1,157	513	4,586	6,256
090	Laboratory		0	0	0	0	0	0	0	0	68	606	673
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	398	3,558	3,956
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		53,810	74,055	48,557	231,975	771	0	27,747	436,915	4,995	44,664	486,574 *
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		804	1,106	0	0	0	0	0	1,910	10	89	2,009
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 529,017	\$ 72,873	\$ 99,651	\$ 48,557	\$ 231,975	\$ 771	\$ -	\$ 27,747	\$ 448,855	\$ 8,064	\$ 72,098	\$ 529,017

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
GRAND TERRACE CARE CENTER

Provider NPI:
1811972193

OSHPD Facility Number:
206361191

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 126,200	\$ 126,200										
010	Housekeeping	15,275	803	\$ 16,078									
060	Laundry and Linen	16,956	3,762	482	\$ 21,200								
065	Dietary	150,133	8,568	1,099	0	\$ 159,799							
155	Social Services	57	562	72	0	0	\$ 691						
160	Activities	10,221	0	0	0	0	0	\$ 10,221					
165	Administration	N/A	5,877	754	0	0	0	0		\$ 6,630	\$ 6,630		
166	Medical Records	13,629	2,115	271	0	0	0	0		16,015		\$ 16,015	
170	Inservice Education - Nursing	0	2,624	336	0	0	0	0	\$ 2,960				
ANCILLARY SERVICES													
075	Patient Supplies	60,082	562	72	0	0	0	0	0	60,716	80	194	\$ 60,991
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	712,214	1,968	252	0	0	0	0	0	714,434	928	2,243	717,605
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	471,475	1,968	252	0	0	0	0	0	473,695	618	1,493	475,806
083	Speech Pathology	0	1,968	252	0	0	0	0	0	2,220	83	201	2,505
085	Pharmacy	323,718	843	108	0	0	0	0	0	324,670	422	1,019	326,110
090	Laboratory	43,188	0	0	0	0	0	0	0	43,188	56	135	43,378
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	253,756	0	0	0	0	0	0	0	253,756	327	790	254,874
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	278,945	93,187	11,948	21,200	159,799	691	10,221	2,960	578,953	4,107	9,921	592,982 *
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	815	1,392	179	0	0	0	0	0	2,386	8	20	2,414
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,476,664	\$ 126,200	\$ 16,078	\$ 21,200	\$ 159,799	\$ 691	\$ 10,221	\$ 2,960	\$ 2,454,018	\$ 6,630	\$ 16,015	\$ 2,476,664

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GRAND TERRACE CARE CENTER

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

Provider NPI:
1811972193

OSHPD Facility Number:
206361191

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)	\$ 148,973	81%							
	Property Tax (line 40)	34,023	19%	\$ 182,996						
005	Plant Operations and Maintenance			1,157	\$ 1,157					
010	Housekeeping			1,157	7	\$ 1,165				
060	Laundry and Linen			5,420	34	35	\$ 5,490			
065	Dietary			12,345	79	80	0	\$ 12,503		
155	Social Services			810	5	5	0	0	\$ 821	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			8,468	54	55	0	0	0	0
166	Medical Records			3,048	19	20	0	0	0	0
170	Inservice Education - Nursing			3,781	24	24	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			810	5	5	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,836	18	18	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,836	18	18	0	0	0	0
083	Speech Pathology			2,836	18	18	0	0	0	0
085	Pharmacy			1,215	8	8	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			134,272	855	866	5,490	12,503	821	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,006	13	13	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 182,996	100%	\$ 182,996	\$ 1,157	\$ 1,165	\$ 5,490	\$ 12,503	\$ 821	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GRAND TERRACE CARE CENTER

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

Provider NPI:
1811972193

OSHPD Facility Number:
206361191

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 81% Of Total	Property Tax 19% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 148,973	81%							
	Property Tax (line 40)	34,023	19%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 8,576	\$ 8,576				
166	Medical Records				3,087		\$ 3,087			
170	Inservice Education - Nursing			\$ 3,829						
	ANCILLARY SERVICES									
075	Patient Supplies			0	821	104	37	\$ 962	\$ 783	\$ 179
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	2,872	1,201	432	4,505	3,667	838
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	2,872	799	288	3,959	3,223	736
083	Speech Pathology			0	2,872	108	39	3,019	2,457	561
085	Pharmacy			0	1,231	546	196	1,973	1,606	367
090	Laboratory			0	0	72	26	98	80	18
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	423	152	576	469	107
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			3,829	158,634	5,313	1,912	165,859	135,022	30,837
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	2,032	11	4	2,046	1,666	380
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 182,996	100%	\$ 3,829	\$ 171,333	\$ 8,576	\$ 3,087	\$ 182,996	\$ 148,973	\$ 34,023

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
GRAND TERRACE CARE CENTER

Provider NPI:
1811972193

OSHPD Facility Number:
206361191

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. 72% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 20% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 6,524												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,002,311												
	Total Costs Allocable as Administration	1,008,835	72%											
167	CDPH Licensing Fees	14,160	1%											
168	Professional Liability Insurance	102,942	7%											
169	Quality Assurance Fees	279,976	20%											
174	Caregiver Training	0	0%											
	Total	1,405,913	100%						\$ 1,405,913					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 771	\$ 60,716	\$ 821	\$ 62,308	17,037	\$ 12,225	\$ 172	\$ 1,247	\$ 3,393	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	2,700	714,434	2,872	720,006	196,866	141,264	1,983	14,415	39,204	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	2,700	473,695	2,872	479,267	131,043	94,032	1,320	9,595	26,096	0
083	Speech Pathology			56,878	2,700	2,220	2,872	64,670	17,682	12,688	178	1,295	3,521	0
085	Pharmacy			0	1,157	324,670	1,231	327,058	89,425	64,168	901	6,548	17,808	0
090	Laboratory			0	0	43,188	0	43,188	11,809	8,473	119	865	2,352	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	253,756	0	253,756	69,383	49,787	699	5,080	13,817	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			2,010,817	436,915	578,953	158,634	3,185,319	870,939	624,956	8,772	63,771	173,440	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	1,910	2,386	2,032	6,328	1,730	1,242	17	127	345	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,405,913		\$ 2,067,695	\$ 448,855	\$ 2,454,018	\$ 171,333	\$ 5,141,901	\$ 1,405,913					
	Total Administrative Costs							\$ 1,405,913		\$ 1,008,835	\$ 14,160	\$ 102,942	\$ 279,976	\$ -
	Unit Cost Multiplier							0.27342281						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 80,162	\$ 22,646	\$ 11,663	\$ 114,471							
	TOTAL FACILITY COSTS							\$ 6,662,285						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
GRAND TERRACE CARE CENTER

Provider NPI:
1811972193

OSHPD Facility Number:
206361191

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	60									
010	Housekeeping	60	60								
060	Laundry and Linen	281	281	281							
065	Dietary	640	640	640							
155	Social Services	42	42	42							
160	Activities										
165	Administration	439	439	439							
166	Medical Records	158	158	158							
170	Inservice Education - Nursing	196	196	196							
	ANCILLARY SERVICES										
075	Patient Supplies	42	42	42						62,308	62,308
077	Specialized Support Surfaces									0	0
080	Physical Therapy	147	147	147						720,006	720,006
081	Respiratory Therapy									0	0
082	Occupational Therapy	147	147	147						479,267	479,267
083	Speech Pathology	147	147	147						64,670	64,670
085	Pharmacy	63	63	63						327,058	327,058
090	Laboratory									43,188	43,188
095	Home Health Services									0	0
100	Other Ancillary Services									253,756	253,756
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,961	6,961	6,961	77,733	60,959	2,167,336	2,167,336	2,167,336	3,185,319	3,185,319
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	104	104	104						6,328	6,328
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	9,487	9,427	9,367	77,733	60,959	2,167,336	2,167,336	2,167,336	5,141,901	5,141,901
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 47,206 0.021780656	\$ 75,220 0.034706202			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 72,873 7.73024292	\$ 99,651 10.63849841	\$ 48,557 0.62465898	\$ 231,975 3.80542651	\$ 771 0.00035596	\$ - 0.00000000	\$ 27,747 0.01280248	\$ 8,064 0.00156827	\$ 72,098 0.01402171
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 126,200 13.38707967	\$ 16,078 1.71647537	\$ 21,200 0.27272972	\$ 159,799 2.62142219	\$ 691 0.00031899	\$ 10,221 0.00471593	\$ 2,960 0.00136587	\$ 6,630 0.00128950	\$ 16,015 0.00311468
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 182,996 19.28913250	\$ 1,157 0.12276949	\$ 1,165 0.12434228	\$ 5,490 0.07062232	\$ 12,503 0.20510829	\$ 821 0.00037859	\$ - 0.00000000	\$ 3,829 0.00176673	\$ 8,576 0.00166795	\$ 3,087 0.00060031

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GRAND TERRACE CARE CENTER

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

Provider NPI:
1811972193

OSHPD Facility Number:
206361191

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	\$ 61,553	\$ 0	\$ 61,553	(Sch 3)
005	.20-.39	Fringe Benefits	6200	11,428	(108)	11,320	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	126,200	0	126,200	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 199,181	\$ (108)	\$ 199,073	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 81,586	\$ 0	\$ 81,586	(Sch 3)
010	.20-.39	Fringe Benefits	6300	17,744	(143)	17,601	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	15,275	0	15,275	(Sch 4)
010		Housekeeping - Total	6300	\$ 114,605	\$ (143)	\$ 114,462	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	90,311	0	90,311	(Sch 5)
025		Depreciation: Equipment	7140	50,675	0	50,675	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300	34,023	0	34,023	(Sch 5)
045		Property Insurance	7400	6,524	0	6,524	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	7,987	0	7,987	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 503,306	\$ (251)	\$ 503,055	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 36,646	\$ 0	\$ 36,646	(Sch 3)
060	.20-.39	Fringe Benefits	6400	6,813	(64)	6,749	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	16,956	0	16,956	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 60,415	\$ (64)	\$ 60,351	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 184,104	\$ 0	\$ 184,104	(Sch 3)
065	.20-.39	Fringe Benefits	6500	36,438	(323)	36,115	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	150,133	0	150,133	(Sch 4)
065		Dietary - Total	6500	\$ 370,675	\$ (323)	\$ 370,352	
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	60,082	0	60,082	(Sch 4)
075		Patient Supplies - Total	8100	\$ 60,082	\$ 0	\$ 60,082	
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:
GRAND TERRACE CARE CENTER

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

Provider NPI:
1811972193

OSHPD Facility Number:
206361191

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	712,214	0	712,214	(Sch 4)
080		Physical Therapy - Total	8200	\$ 712,214	\$ 0	\$ 712,214	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	471,475	0	471,475	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 471,475	\$ 0	\$ 471,475	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 51,761	\$ 0	\$ 51,761	(Sch 2)
083	.20-.39	Fringe Benefits	8280	5,208	(91)	5,117	(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	\$ 56,969	\$ (91)	\$ 56,878	
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	323,718	0	323,718	(Sch 4)
085		Pharmacy - Total	8300	\$ 323,718	\$ 0	\$ 323,718	
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	43,188	0	43,188	(Sch 4)
090		Laboratory - Total	8400	\$ 43,188	\$ 0	\$ 43,188	
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	253,756	0	253,756	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 253,756	\$ 0	\$ 253,756	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GRAND TERRACE CARE CENTER

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

Provider NPI:
1811972193

OSHPD Facility Number:
206361191

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		\$ 1,921,402	\$ (91)	\$ 1,921,311	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,523,080	\$ 0	\$ 1,523,080	(Sch 2)
105	.20-.39	Fringe Benefits	6110	367,981	(2,670)	365,311	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	278,945	0	278,945	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,170,006	\$ (2,670)	\$ 2,167,336	
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:
GRAND TERRACE CARE CENTER

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

Provider NPI:
1811972193

OSHPD Facility Number:
206361191

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	815	0	815 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 815	\$ 0	\$ 815
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,170,821	\$ (2,670)	\$ 2,168,151
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 33,490	\$ 0	\$ 33,490 (Sch 2)
155	.20-.39	Fringe Benefits	6600	13,775	(59)	13,716 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	57	0	57 (Sch 4)
155		Social Services - Total	6600	\$ 47,322	\$ (59)	\$ 47,263

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GRAND TERRACE CARE CENTER

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

Provider NPI:
1811972193

OSHPD Facility Number:
206361191

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	\$ 58,346	\$ 0	\$ 58,346	(Sch 2)
160	.20-.39	Fringe Benefits	6700	16,976	(102)	16,874	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	10,221	0	10,221	(Sch 4)
160		Activities - Total	6700	\$ 85,543	\$ (102)	\$ 85,441	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 413,291	\$ 0	\$ 413,291	(Sch 6)
165	.20-.39	Fringe Benefits	6900	80,772	(724)	80,048	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	519,287	(10,315)	508,972	(Sch 6)
165		Administration - Total	6900	\$ 1,013,350	\$ (11,039)	\$ 1,002,311	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 58,852	\$ 0	\$ 58,852	(Sch 3)
166	.20-.39	Fringe Benefits	6900	10,447	(103)	10,344	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	13,629	0	13,629	(Sch 4)
166		Medical Records - Total	6900	\$ 82,928	\$ (103)	\$ 82,825	
167		CDPH Licensing Fees	6900	\$ 14,160	\$ 0	\$ 14,160	(Sch 6)
168		Professional Liability Insurance	6900	\$ 102,942	\$ 0	\$ 102,942	(Sch 6)
169		Quality Assurance Fees	6900	\$ 279,976	\$ 0	\$ 279,976	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 18,745	\$ 0	\$ 18,745	(Sch 3)
170	.20-.39	Fringe Benefits	6800	5,435	(33)	5,402	(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	\$ 24,180	\$ (33)	\$ 24,147	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,650,401	\$ (11,336)	\$ 1,639,065	
200		Total		\$ 6,677,020	\$ (14,735)	\$ 6,662,285	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 86,992	
-----	------	---	------	--	--	-----------	--

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

Provider Name							Fiscal Period			Provider NPI		Adjustments
GRAND TERRACE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1811972193		5
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210	N/A	Total Facility Group Health Insurance To identify 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	\$86,992	\$86,992

Provider Name							Fiscal Period	Provider NPI	Adjustments	
GRAND TERRACE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1811972193	5	
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										
2	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$11,428	(\$108)	\$11,320
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefit:	17,744	(143)	17,601
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefit:	6,813	(64)	6,749
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	36,438	(323)	36,115
	10.5	083	2	8A-1	083	2	Speech Pathology - Fringe Benefits	5,208	(91)	5,117
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	367,981	(2,670)	365,311
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	13,775	(59)	13,716
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	16,976	(102)	16,874
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	80,772	(724)	80,048
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	10,447	(103)	10,344
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	5,435	(33)	5,402
							To adjust the worker's compensation expense to agree with the provider's workers' compensation insurance policies, and to eliminate prior year worker's compensation expense. 42 CFR 413.5, 413.20, 413.24, and 460.204 CMS Pub. 15-1, Sections 2300, 2302.1, and 2304			
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$519,287	(\$10,315)	\$508,972
							To adjust home office costs to agree with the filed North American Health Care, Inc. Home Office Cost Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			

Provider Name							Fiscal Period			Provider NPI		Adjustments
GRAND TERRACE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1811972193		5
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												
4	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Report Date: April 4, 2013 Payment Period: January 1, 2011 through April 4, 2013 Service Period: January 1, 2011 through December 31, 2011 42 CFR, 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404 and 2408 CCR, Title 22, Section 51541	6,344	(47)	6,297		
5	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	47	47		