

**REPORT  
ON THE  
RATE SETTING AUDIT**

**LAFAYETTE CARE CENTER  
LAFAYETTE, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1366520090**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong  
Audit Supervisor: Marisa Ho  
Auditor: Kent Huang**



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



EDMUND G. BROWN JR.  
GOVERNOR

May 31, 2013

Shylyn Napolis  
Director of Business Development  
LTP Care Continuum  
3466 Mt. Diablo Blvd, Suite C-205  
Lafayette, CA 94549

LAFAYETTE CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1366520090  
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 \$3,346, which resulted from Medi-Cal overpayments

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

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

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

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

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

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

**United States Postal Service (USPS)**

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

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

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

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

If you have questions regarding this report, you may call the Audits Section—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

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

Provider Name:  
LAFAYETTE CARE CENTER

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

Provider NPI:  
1366520090

OSHPD Facility No.:  
206070996

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	\$ 1,369,419	\$ 86.09
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 348,209	\$ 21.89
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 331,093	\$ 20.81
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 161,890	\$ 10.18
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 29,450	\$ 1.85
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,010	\$ 0.69
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 34,409	\$ 2.16
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 189,941	\$ 11.94
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 397,779	\$ 25.01
11	Cost of Routine Service/Audited Total Costs	\$ 2,880,975	\$ 2,873,200	\$ 180.62
12	Total Patient Days (Adj 7)	15,761	15,907	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 182.79	\$ 180.62	
14	Overpayments (Adj 9)	\$ 0	\$ (3,346)	
15	Medi-Cal Days (Adj 8)	14,279	14,287	
16	Medi-Cal Managed Care Days		0	
<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:  
LAFAYETTE CARE CENTER

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

Provider NPI:  
1366520090

OSHPD Facility No.:  
206070996

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:  
LAFAYETTE CARE CENTER

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

Provider NPI:  
1366520090

OSHPD Facility No.:  
206070996

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 39,366	\$ 39,366		
160	Activities	26,992		\$ 26,992	
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	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	1,303,061	39,366	26,992	1,369,419 *
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>\$ 1,369,419</b>	<b>\$ 39,366</b>	<b>\$ 26,992</b>	<b>\$ 1,369,419</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
LAFAYETTE CARE CENTER

Provider NPI:  
1366520090

OSHPD Facility Number:  
206070996

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	\$ 24,027	\$ 24,027										
010	Housekeeping	58,746	350	\$ 59,096									
060	Laundry and Linen	27,716	555	1,385	\$ 29,656								
065	Dietary	215,841	3,389	8,458	0	\$ 227,688							
155	Social Services	N/A	101	252	0	\$ 353							
160	Activities	N/A	716	1,786	0	0	\$ 2,502						
165	Administration	N/A	810	2,022	0	0	0	0	\$ 2,832	\$ 2,832			
166	Medical Records	19,902	530	1,322	0	0	0	0	21,753		\$ 21,753		
170	Inservice Education - Nursing	12,634	230	574	0	0	0	\$ 13,438					
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		476	1,188	0	0	0	0	1,664	10	77	\$ 1,751	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		340	850	0	0	0	0	1,190	125	963	2,279	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		340	850	0	0	0	0	1,190	76	585	1,851	
083	Speech Pathology		340	850	0	0	0	0	1,190	23	173	1,386	
085	Pharmacy		331	826	0	0	0	0	1,157	32	246	1,435	
090	Laboratory		0	0	0	0	0	0	0	8	65	73	
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	0	0	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		15,011	37,467	29,656	227,688	353	2,502	13,438	326,114	2,545	19,549	348,209 *
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		325	810	0	0	0	0	1,135	9	66	1,210	
145	Other Nonreimbursable		183	456	0	0	0	0	639	4	29	672	
	<b>TOTAL</b>	<b>\$ 358,866</b>	<b>\$ 24,027</b>	<b>\$ 59,096</b>	<b>\$ 29,656</b>	<b>\$ 227,688</b>	<b>\$ 353</b>	<b>\$ 2,502</b>	<b>\$ 13,438</b>	<b>\$ 334,280</b>	<b>\$ 2,832</b>	<b>\$ 21,753</b>	<b>\$ 358,866</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
LAFAYETTE CARE CENTER

Provider NPI:  
1366520090

OSHPD Facility Number:  
206070996

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	\$ 110,037	\$ 110,037										
010	Housekeeping	20,887	1,602	\$ 22,489									
060	Laundry and Linen	5,479	2,541	527	\$ 8,547								
065	Dietary	126,849	15,520	3,219	0	\$ 145,587							
155	Social Services	818	462	96	0	0	\$ 1,376						
160	Activities	1,179	3,277	680	0	0	0	\$ 5,136					
165	Administration	N/A	3,710	770	0	0	0	0		\$ 4,480	\$ 4,480		
166	Medical Records	6,854	2,425	503	0	0	0	0		9,782		\$ 9,782	
170	Inservice Education - Nursing	971	1,054	219	0	0	0	0	\$ 2,243				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	0	2,180	452	0	0	0	0	0	2,632	16	34	\$ 2,682
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	101,991	1,559	323	0	0	0	0	0	103,874	198	433	104,505
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	59,485	1,559	323	0	0	0	0	0	61,368	120	263	61,751
083	Speech Pathology	13,287	1,559	323	0	0	0	0	0	15,170	36	78	15,283
085	Pharmacy	21,630	1,516	314	0	0	0	0	0	23,460	51	111	23,621
090	Laboratory	7,291	0	0	0	0	0	0	0	7,291	13	29	7,334
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
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	72,381	68,748	14,258	8,547	145,587	1,376	5,136	2,243	318,276	4,026	8,791	331,093 *
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	1,578	1,487	308	0	0	0	0	0	3,373	14	30	3,417
145	Other Nonreimbursable	0	837	174	0	0	0	0	0	1,011	6	13	1,030
	<b>TOTAL</b>	<b>\$ 550,717</b>	<b>\$ 110,037</b>	<b>\$ 22,489</b>	<b>\$ 8,547</b>	<b>\$ 145,587</b>	<b>\$ 1,376</b>	<b>\$ 5,136</b>	<b>\$ 2,243</b>	<b>\$ 536,455</b>	<b>\$ 4,480</b>	<b>\$ 9,782</b>	<b>\$ 550,717</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
LAFAYETTE CARE CENTER

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

Provider NPI:  
1366520090

OSHPD Facility Number:  
206070996

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)	\$ 180,759	85%							
	Property Tax (line 40)	32,883	15%	\$ 213,642						
005	Plant Operations and Maintenance			1,889	\$ 1,889					
010	Housekeeping			3,084	28	\$ 3,111				
060	Laundry and Linen			4,890	44	73	\$ 5,006			
065	Dietary			29,865	266	445	0	\$ 30,577		
155	Social Services			889	8	13	0	0	\$ 910	
160	Activities			6,306	56	94	0	0	0	\$ 6,457
165	Administration			7,140	64	106	0	0	0	0
166	Medical Records			4,667	42	70	0	0	0	0
170	Inservice Education - Nursing			2,028	18	30	0	0	0	0
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			4,195	37	63	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,000	27	45	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,000	27	45	0	0	0	0
083	Speech Pathology			3,000	27	45	0	0	0	0
085	Pharmacy			2,917	26	43	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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			132,297	1,180	1,973	5,006	30,577	910	6,457
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			2,862	26	43	0	0	0	0
145	Other Nonreimbursable			1,611	14	24	0	0	0	0
	<b>TOTAL</b>	\$ 213,642	100%	\$ 213,642	\$ 1,889	\$ 3,111	\$ 5,006	\$ 30,577	\$ 910	\$ 6,457

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
LAFAYETTE CARE CENTER

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

Provider NPI:  
1366520090

OSHPD Facility Number:  
206070996

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 85% Of Total	Property Tax 15% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 180,759	85%							
	Property Tax (line 40)	32,883	15%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 7,310	\$ 7,310				
166	Medical Records				4,779		\$ 4,779			
170	Inservice Education - Nursing			\$ 2,076						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	4,295	26	17	\$ 4,338	\$ 3,670	\$ 668
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	3,072	324	212	3,607	3,052	555
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	3,072	196	128	3,397	2,874	523
083	Speech Pathology			0	3,072	58	38	3,168	2,681	488
085	Pharmacy			0	2,987	83	54	3,123	2,643	481
090	Laboratory			0	0	22	14	36	31	6
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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			2,076	180,476	6,569	4,294	191,340	161,890	29,450
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	2,930	22	15	2,967	2,510	457
145	Other Nonreimbursable			0	1,650	10	6	1,666	1,410	256
	<b>TOTAL</b>	\$ 213,642	100%	\$ 2,076	\$ 201,553	\$ 7,310	\$ 4,779	\$ 213,642	\$ 180,759	\$ 32,883

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
LAFAYETTE CARE CENTER

Provider NPI:  
1366520090

OSHPD Facility Number:  
206070996

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. 63% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 30% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 4,153												
055	Interest - Other	1,760												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	436,718												
	Total Costs Allocable as Administration	442,631	63%											
167	CDPH Licensing Fees	12,252	2%											
168	Professional Liability Insurance	38,289	5%											
169	Quality Assurance Fees	211,358	30%											
174	Caregiver Training	0	0%											
	Total	704,530	100%						\$ 704,530					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ 1,664	\$ 2,632	\$ 4,295	\$ 8,591	2,479	\$ 1,557	\$ 43	\$ 135	\$ 744	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	1,190	103,874	3,072	108,136	31,201	19,603	543	1,696	9,360	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,190	61,368	3,072	65,630	18,937	11,897	329	1,029	5,681	0
083	Speech Pathology			0	1,190	15,170	3,072	19,432	5,607	3,523	98	305	1,682	0
085	Pharmacy			0	1,157	23,460	2,987	27,604	7,965	5,004	139	433	2,389	0
090	Laboratory			0	0	7,291	0	7,291	2,104	1,322	37	114	631	0
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	0	0	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			1,369,419	326,114	318,276	180,476	2,194,286	633,139	397,779	11,010	34,409	189,941	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	1,135	3,373	2,930	7,438	2,146	1,348	37	117	644	0
145	Other Nonreimbursable			0	639	1,011	1,650	3,300	952	598	17	52	286	0
	<b>SUBTOTAL</b>	\$ 704,530		\$ 1,369,419	\$ 334,280	\$ 536,455	\$ 201,553	\$ 2,441,708	\$ 704,530					
	Total Administrative Costs							\$ 704,530		\$ 442,631	\$ 12,252	\$ 38,289	\$ 211,358	\$ -
	Unit Cost Multiplier							0.28853987						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 24,586	\$ 14,262	\$ 12,089	\$ 50,936							
	<b>TOTAL FACILITY COSTS</b>							\$ 3,197,174						

\*(To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
LAFAYETTE CARE CENTER

Provider NPI:  
1366520090

Oshpd Facility Number:  
206070996

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155 (Adj 10)	Activities (DIRECT EXP) 160 (Adj 10)	Inserv. Ed (DIRECT EXP) 170 (Adj 10)	Admin. (TOTAL ACCUM COST) (Adj 11)	Med Records (TOTAL ACCUM COST) (Adj 11)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	68									
010	Housekeeping	111	111								
060	Laundry and Linen	176	176	176							
065	Dietary	1,075	1,075	1,075							
155	Social Services	32	32	32							
160	Activities	227	227	227							
165	Administration	257	257	257							
166	Medical Records	168	168	168							
170	Inservice Education - Nursing	73	73	73							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	151	151	151						8,591	8,591
077	Specialized Support Surfaces									0	0
080	Physical Therapy	108	108	108						108,136	108,136
081	Respiratory Therapy									0	0
082	Occupational Therapy	108	108	108						65,630	65,630
083	Speech Pathology	108	108	108						19,432	19,432
085	Pharmacy	105	105	105						27,604	27,604
090	Laboratory									7,291	7,291
095	Home Health Services									0	0
100	Other Ancillary Services									0	0
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	4,762	4,762	4,762	134,201	47,088	1,375,442	1,375,442	1,375,442	2,194,286	2,194,286
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	103	103	103						7,438	7,438
145	Other Nonreimbursable	58	58	58						3,300	3,300
	<b>TOTAL STATISTICS</b>	<b>7,690</b>	<b>7,622</b>	<b>7,511</b>	<b>134,201</b>	<b>47,088</b>	<b>1,375,442</b>	<b>1,375,442</b>	<b>1,375,442</b>	<b>2,441,708</b>	<b>2,441,708</b>
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 39,366 0.028620618	\$ 26,992 0.019624237			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 24,027 3.15232223	\$ 59,096 7.86791476	\$ 29,656 0.22097869	\$ 227,688 4.83536686	\$ 353 0.00025639	\$ 2,502 0.00181876	\$ 13,438 0.00977030	\$ 2,832 0.00115993	\$ 21,753 0.00890909
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 110,037 14.43676201	\$ 22,489 2.99420591	\$ 8,547 0.06368694	\$ 145,587 3.09181300	\$ 1,376 0.00100025	\$ 5,136 0.00373395	\$ 2,243 0.00163108	\$ 4,480 0.00183468	\$ 9,782 0.00400638
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 213,642 27.78179454	\$ 1,889 0.24785647	\$ 3,111 0.41423130	\$ 5,006 0.03730317	\$ 30,577 0.64936233	\$ 910 0.00066175	\$ 6,457 0.00469432	\$ 2,076 0.00150963	\$ 7,310 0.00299384	\$ 4,779 0.00195706

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
LAFAYETTE CARE CENTER

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

Provider NPI:  
1366520090

OSHPD Facility Number:  
206070996

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	\$ 19,438	\$ 0	\$ 19,438	(Sch 3)
005	.20-.39	Fringe Benefits	6200	4,589	0	4,589	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	110,037	0	110,037	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 134,064	\$ 0	\$ 134,064	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 46,575	\$ 0	\$ 46,575	(Sch 3)
010	.20-.39	Fringe Benefits	6300	12,171	0	12,171	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	20,887	0	20,887	(Sch 4)
010		Housekeeping - Total	6300	\$ 79,633	\$ 0	\$ 79,633	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 48,349	\$ 0	\$ 48,349	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	14,170	0	14,170	(Sch 5)
025		Depreciation: Equipment	7140	15,702	0	15,702	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	18,923	0	18,923	(Sch 5)
040		Property Taxes	7300	34,542	(1,659)	32,883	(Sch 5)
045		Property Insurance	7400	4,153	0	4,153	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	83,615	0	83,615	(Sch 6)
055		Interest - Other	7600	1,760	0	1,760	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 434,911	\$ (1,659)	\$ 433,252	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 21,782	\$ 0	\$ 21,782	(Sch 3)
060	.20-.39	Fringe Benefits	6400	5,934	0	5,934	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	5,479	0	5,479	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 33,195	\$ 0	\$ 33,195	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 179,300	\$ 0	\$ 179,300	(Sch 3)
065	.20-.39	Fringe Benefits	6500	36,541	0	36,541	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	126,849	0	126,849	(Sch 4)
065		Dietary - Total	6500	\$ 342,690	\$ 0	\$ 342,690	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
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		0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 0	\$ 0	
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:  
LAFAYETTE CARE CENTER

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

Provider NPI:  
1366520090

OSHPD Facility Number:  
206070996

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	101,991	0	101,991	(Sch 4)
080		Physical Therapy - Total	8200	\$ 101,991	\$ 0	\$ 101,991	
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	59,485	0	59,485	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 59,485	\$ 0	\$ 59,485	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	13,287	0	13,287	(Sch 4)
083		Speech Pathology - Total	8280	\$ 13,287	\$ 0	\$ 13,287	
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	21,630	0	21,630	(Sch 4)
085		Pharmacy - Total	8300	\$ 21,630	\$ 0	\$ 21,630	
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	7,291	0	7,291	(Sch 4)
090		Laboratory - Total	8400	\$ 7,291	\$ 0	\$ 7,291	
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		0	0	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
LAFAYETTE CARE CENTER

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

Provider NPI:  
1366520090

OSHPD Facility Number:  
206070996

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		\$ 203,684	\$ 0	\$ 203,684	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 991,951	\$ 0	\$ 991,951	(Sch 2)
105	.20-.39	Fringe Benefits	6110	210,665	0	210,665	(Sch 2)
105	.49	Agency Staff	6110	100,445	0	100,445	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	78,754	(6,373)	72,381	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,381,815	\$ (6,373)	\$ 1,375,442	
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:  
LAFAYETTE CARE CENTER

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

Provider NPI:  
1366520090

OSHPD Facility Number:  
206070996

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)
		<b>Other Nonreimbursable</b>				
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	1,578	0	1,578 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,578	\$ 0	\$ 1,578
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		<b>Subtotal 105 - 145</b>		\$ 1,383,393	\$ (6,373)	\$ 1,377,020
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 33,480	\$ 0	\$ 33,480 (Sch 2)
155	.20-.39	Fringe Benefits	6600	5,886	0	5,886 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	818	0	818 (Sch 4)
155		Social Services - Total	6600	\$ 40,184	\$ 0	\$ 40,184

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
LAFAYETTE CARE CENTER

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

Provider NPI:  
1366520090

OSHPD Facility Number:  
206070996

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	\$ 21,865	\$ 0	\$ 21,865	(Sch 2)
160	.20-.39	Fringe Benefits	6700	5,127	0	5,127	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,179	0	1,179	(Sch 4)
160		Activities - Total	6700	\$ 28,171	\$ 0	\$ 28,171	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 174,093	\$ 0	\$ 174,093	(Sch 6)
165	.20-.39	Fringe Benefits	6900	21,378	0	21,378	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	260,006	(18,759)	241,247	(Sch 6)
165		Administration - Total	6900	\$ 455,477	\$ (18,759)	\$ 436,718	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 17,302	\$ 0	\$ 17,302	(Sch 3)
166	.20-.39	Fringe Benefits	6900	2,600	0	2,600	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	6,854	0	6,854	(Sch 4)
166		Medical Records - Total	6900	\$ 26,756	\$ 0	\$ 26,756	
167		CDPH Licensing Fees	6900	\$ 12,252	\$ 0	\$ 12,252	(Sch 6)
168		Professional Liability Insurance	6900	\$ 38,289	\$ 0	\$ 38,289	(Sch 6)
169		Quality Assurance Fees	6900	\$ 211,358	\$ 0	\$ 211,358	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 10,400	\$ 0	\$ 10,400	(Sch 3)
170	.20-.39	Fringe Benefits	6800	2,234	0	2,234	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	971	0	971	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 13,605	\$ 0	\$ 13,605	
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>		\$ 826,092	\$ (18,759)	\$ 807,333	
200		<b>Total</b>		\$ 3,223,965	\$ (26,791)	\$ 3,197,174	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 50,479	
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
LAFAYETTE CARE CENTER

Provider NPI:  
1366520090

OSHPD Facility Number:  
206070996

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ
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	0							
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	(1,659)	(1,659)						
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	0							
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							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							







Provider Name							Fiscal Period	Provider NPI		Adjustments
LAFAYETTE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1366520090		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.				
<b><u>MEMORANDUM ADJUSTMENT</u></b>										
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$50,479	\$50,479

Provider Name							Fiscal Period	Provider NPI	Adjustments		
LAFAYETTE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1366520090	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.					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
2	10.5	040	4	8A-1	040	4	Property Taxes To adjust the reported property taxes to agree with the provider's record: 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2122.1	\$34,542	(\$1,659)	\$32,883	
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate transportation expenses not included in the routine rate. 42 CFR 413.9(c)(3), 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2134.10, 2300, and 2304 CCR, Title 22, Sections 51511(c) and 51323	\$260,006	(\$3,839)	\$256,167 *	
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate nonallowable late fees for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300, and 2304	* \$256,167	(\$9,615)	\$246,552 *	
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate reported Administrative expenses for lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300, and 2304	* \$246,552	(\$5,305)	\$241,247	
6	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate reported noncovered expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$78,754	(\$6,373)	\$72,381	

Provider Name							Fiscal Period			Provider NPI		Adjustments
LAFAYETTE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1366520090		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.						
<b>ADJUSTMENTS TO REPORTED PATIENT DAYS</b>												
7	11(2)	105	9	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	15,761	146	15,907		
8	4.1	5	2	1	15	N/A	Total Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through March 14, 2013 Report Date: March 15, 2013 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	14,279	8	14,287		

Provider Name							Fiscal Period			Provider NPI		Adjustments
LAFAYETTE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1366520090		11
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Cost Report			Audit Report								
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<b>ADJUSTMENTS TO OTHER MATTERS</b>												
9	Not Reported			1	14	N/A	Medi-Cal Overpayment 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 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1	\$0	\$3,346	\$3,346		
10	10.7	105	6,7,8	7	105	N/A	Skilled Nursing Care (Direct Expense)	1,381,815	(6,373)	1,375,442		
	10.7	175	6	7	N/A	N/A	Total Statistics - Direct Expense - Social Services	1,381,815	(6,373)	1,375,442		
	10.7	175	7	7	N/A	N/A	Total Statistics - Direct Expense - Activities	1,381,815	(6,373)	1,375,442		
	10.7	175	8	7	N/A	N/A	Total Statistics - Direct Expense - Inservice Education To adjust reported direct expense statistics to agree with the audit report. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306	1,381,815	(6,373)	1,375,442		
11	10.7	075	9,10	7	075	N/A	Patient Supplies (Total Accumulated Cost)	8,625	(34)	8,591		
	10.7	080	9,10	7	080	N/A	Physical Therapy	108,160	(24)	108,136		
	10.7	081	9,10	7	081	N/A	Respiratory Therapy	65,654	(65,654)	0		
	10.7	082	9,10	7	082	N/A	Occupational Therapy	19,456	46,174	65,630		
	10.7	083	9,10	7	083	N/A	Speech Pathology	27,627	(8,195)	19,432		
	10.7	085	9,10	7	085	N/A	Pharmacy	7,291	20,313	27,604		
	10.7	090	9,10	7	090	N/A	Laboratory	0	7,291	7,291		
	10.7	105	9,10	7	105	N/A	Skilled Nursing Care	2,123,307	70,979	2,194,286		
	10.7	140	9	7	140	N/A	Beauty and Barber	7,461	(23)	7,438		
	10.7	145	9	7	145	N/A	Other Nonreimbursable	3,313	(13)	3,300		
	10.7	175	9	7	N/A	N/A	Total Statistics - Total Accumulated Cost - Administration	2,370,894	70,848	2,441,742		
	10.7	175	10	7	N/A	N/A	Total Statistics - Total Accumulated Cost - Medical Records To adjust reported accumulated cost statistics to agree with the audit report. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306	2,360,120	81,588	2,441,708		