

**REPORT
ON THE
RATE SETTING AUDIT**

**STANLEY HEALTHCARE CENTER
WESTMINSTER, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1164495156**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Julio M. Cueto
Audit Supervisor: Virat Shah
Auditor: Apichaya Anekananda**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 25, 2013

Administrator
Stanley Healthcare Center
14102 Springdale Street
Westminster, CA 92683

STANLEY HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1164495156
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule
3. Audited Allocation of Home Office Cost

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.

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Rancho Cucamonga at (909) 481-3420.

Original Signed By

Julio M. Cueto, Chief
Audits Section—Rancho Cucamonga
Financial Audits Branch

Certified

cc: Florence Westphal, Controller
Progressive Health Care
25271 Barton Road
Loma Linda, CA 92354

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
STANLEY HEALTHCARE CENTER

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

Provider NPI:
1164495156

OSHPD Facility No.:
206301344

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	\$ 677,294	\$ 77.55
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 259,179	\$ 29.67
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 207,240	\$ 23.73
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 24,539	\$ 2.81
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 6,789	\$ 0.78
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 6,785	\$ 0.78
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 9,715	\$ 1.11
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 109,323	\$ 12.52
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 234,610	\$ 26.86
11	Cost of Routine Service/Audited Total Costs	\$ 1,536,099	\$ 1,535,474	\$ 175.80
12	Total Patient Days (Adj)	8,734	8,734	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 175.88	\$ 175.80	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj)	254	254	
16	Medi-Cal Managed Care Days (Adj 3)		5,474	
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:
STANLEY HEALTHCARE CENTER

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

Provider NPI:
1164495156

OSHPD Facility No.:
206301344

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:
STANLEY HEALTHCARE CENTER

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

Provider NPI:
1164495156

OSHPD Facility No.:
206301344

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	\$ 13,373	\$ 13,373		
160	Activities	40,127		\$ 40,127	
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	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	623,794	13,373	40,127	677,294 *
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	\$ 677,294	\$ 13,373	\$ 40,127	\$ 677,294

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
STANLEY HEALTHCARE CENTER

Provider NPI:
1164495156

OSHPD Facility Number:
206301344

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	\$ 20,362	\$ 20,362										
010	Housekeeping	35,569	85	\$ 35,654									
060	Laundry and Linen	32,438	789	1,386	\$ 34,613								
065	Dietary	138,364	2,288	4,023	0	\$ 144,676							
155	Social Services	N/A	0	0	0	0	\$ -						
160	Activities	N/A	1,936	3,405	0	0	0	\$ 5,341					
165	Administration	N/A	502	884	0	0	0	0		\$ 1,386	\$ 1,386		
166	Medical Records	0	0	0	0	0	0	0		0		\$ -	
170	Inservice Education - Nursing	32,940	0	0	0	0	0	0	\$ 32,940				
ANCILLARY SERVICES													
075	Patient Supplies		139	245	0	0	0	0	0	384	2	0	\$ 386
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	1	0	1
080	Physical Therapy		0	0	0	0	0	0	0	0	39	0	39
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	36	0	36
083	Speech Pathology		0	0	0	0	0	0	0	0	2	0	2
085	Pharmacy		0	0	0	0	0	0	0	0	22	0	22
090	Laboratory		0	0	0	0	0	0	0	0	5	0	5
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	2	0	2
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		14,622	25,711	34,613	144,676	0	5,341	32,940	257,903	1,276	0	259,179 *
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	0	0	0	0	0	0	0	1	0	1
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 259,673	\$ 20,362	\$ 35,654	\$ 34,613	\$ 144,676	\$ -	\$ 5,341	\$ 32,940	\$ 258,287	\$ 1,386	\$ -	\$ 259,673

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
STANLEY HEALTHCARE CENTER

Provider NPI:
1164495156

OSHPD Facility Number:
206301344

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	\$ 56,118	\$ 56,118										
010	Housekeeping	8,511	234	\$ 8,745									
060	Laundry and Linen	24,280	2,173	340	\$ 26,793								
065	Dietary	66,122	6,306	987	0	\$ 73,415							
155	Social Services	1,667	0	0	0	0	\$ 1,667						
160	Activities	3,618	5,337	835	0	0	0	\$ 9,790					
165	Administration	N/A	1,385	217	0	0	0	0		\$ 1,602	\$ 1,602		
166	Medical Records	568	0	0	0	0	0	0		568		\$ 568	
170	Inservice Education - Nursing	8	0	0	0	0	0	0	\$ 8				
ANCILLARY SERVICES													
075	Patient Supplies	1,178	383	60	0	0	0	0	0	1,622	3	1	\$ 1,625
077	Specialized Support Surfaces	477	0	0	0	0	0	0	0	477	1	0	478
080	Physical Therapy	35,747	0	0	0	0	0	0	0	35,747	45	16	35,808
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	33,119	0	0	0	0	0	0	0	33,119	42	15	33,175
083	Speech Pathology	1,889	0	0	0	0	0	0	0	1,889	2	1	1,892
085	Pharmacy	19,860	0	0	0	0	0	0	0	19,860	25	9	19,894
090	Laboratory	4,587	0	0	0	0	0	0	0	4,587	6	2	4,595
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	2,200	0	0	0	0	0	0	0	2,200	3	1	2,204
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	46,964	40,299	6,306	26,793	73,415	1,667	9,790	8	205,243	1,474	523	207,240 *
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	1,218	0	0	0	0	0	0	0	1,218	2	1	1,220
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 308,131	\$ 56,118	\$ 8,745	\$ 26,793	\$ 73,415	\$ 1,667	\$ 9,790	\$ 8	\$ 305,961	\$ 1,602	\$ 568	\$ 308,131

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
STANLEY HEALTHCARE CENTER

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

Provider NPI:
1164495156

OSHPD Facility Number:
206301344

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)	\$ 24,758	78%							
	Property Tax (line 40)	6,850	22%	\$ 31,608						
005	Plant Operations and Maintenance			892	\$ 892					
010	Housekeeping			128	4	\$ 132				
060	Laundry and Linen			1,189	35	5	\$ 1,229			
065	Dietary			3,452	100	15	0	\$ 3,567		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			2,921	85	13	0	0	0	\$ 3,019
165	Administration			758	22	3	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			210	6	1	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	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			22,057	641	95	1,229	3,567	0	3,019
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 31,608	100%	\$ 31,608	\$ 892	\$ 132	\$ 1,229	\$ 3,567	\$ -	\$ 3,019

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
STANLEY HEALTHCARE CENTER

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

Provider NPI:
1164495156

OSHPD Facility Number:
206301344

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 78% Of Total	Property Tax 22% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 24,758	78%							
	Property Tax (line 40)	6,850	22%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 783	\$ 783				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	217	1	0	\$ 218	\$ 171	\$ 47
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	22	0	22	17	5
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	20	0	20	16	4
083	Speech Pathology			0	0	1	0	1	1	0
085	Pharmacy			0	0	12	0	12	10	3
090	Laboratory			0	0	3	0	3	2	1
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	1	0	1	1	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			0	30,608	721	0	31,329	24,539	6,789 *
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	0	1	0	1	1	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 31,608	100%	\$ -	\$ 30,825	\$ 783	\$ -	\$ 31,608	\$ 24,758	\$ 6,850

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
STANLEY HEALTHCARE CENTER

Provider NPI:
1164495156

OSHPD Facility Number:
206301344

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. 65% 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	\$ 2,111												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	252,797												
	Total Costs Allocable as Administration	254,908	65%											
167	CDPH Licensing Fees	7,372	2%											
168	Professional Liability Insurance	10,555	3%											
169	Quality Assurance Fees	118,782	30%											
174	Caregiver Training	0	0%											
	Total	391,617	100%						\$ 391,617					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 384	\$ 1,622	\$ 217	\$ 2,222	684	\$ 445	\$ 13	\$ 18	\$ 207	\$ -
077	Specialized Support Surfaces			0	0	477	0	477	147	96	3	4	45	0
080	Physical Therapy			0	0	35,747	0	35,747	11,002	7,162	207	297	3,337	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	33,119	0	33,119	10,194	6,635	192	275	3,092	0
083	Speech Pathology			0	0	1,889	0	1,889	581	378	11	16	176	0
085	Pharmacy			0	0	19,860	0	19,860	6,113	3,979	115	165	1,854	0
090	Laboratory			0	0	4,587	0	4,587	1,412	919	27	38	428	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	2,200	0	2,200	677	441	13	18	205	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			677,294	257,903	205,243	30,608	1,171,048	360,432	234,610	6,785	9,715	109,323	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	0	1,218	0	1,218	375	244	7	10	114	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 391,617		\$ 677,294	\$ 258,287	\$ 305,961	\$ 30,825	\$ 1,272,367	\$ 391,617					
	Total Administrative Costs							\$ 391,617		\$ 254,908	\$ 7,372	\$ 10,555	\$ 118,782	\$ -
	Unit Cost Multiplier							0.30778616						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 1,386	\$ 2,170	\$ 783	\$ 4,339							
	TOTAL FACILITY COSTS							\$ 1,668,323						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
STANLEY HEALTHCARE CENTER

Provider NPI:
1164495156

OSHPD Facility Number:
206301344

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	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	153									
010	Housekeeping	22	22								
060	Laundry and Linen	204	204	204							
065	Dietary	592	592	592							
155	Social Services										
160	Activities	501	501	501							
165	Administration	130	130	130							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	36	36	36						2,222	2,222
077	Specialized Support Surfaces									477	477
080	Physical Therapy									35,747	35,747
081	Respiratory Therapy									0	0
082	Occupational Therapy									33,119	33,119
083	Speech Pathology									1,889	1,889
085	Pharmacy									19,860	19,860
090	Laboratory									4,587	4,587
095	Home Health Services									0	0
100	Other Ancillary Services									2,200	2,200
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	3,783	3,783	3,783	43,040	25,824	670,758	670,758	670,758	1,171,048	1,171,048
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									1,218	1,218
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	5,421	5,268	5,246	43,040	25,824	670,758	670,758	670,758	1,272,367	1,272,367
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 13,373 0.019937146	\$ 40,127 0.059823364			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 20,362 3.86522399	\$ 35,654 6.79642298	\$ 34,613 0.80420483	\$ 144,676 5.60237357	\$ - 0.00000000	\$ 5,341 0.00796336	\$ 32,940 0.04910862	\$ 1,386 0.00108932	\$ - 0.00000000
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 56,118 10.65261959	\$ 8,745 1.66705254	\$ 26,793 0.62251889	\$ 73,415 2.84290760	\$ 1,667 0.00248525	\$ 9,790 0.01459566	\$ 8 0.00001193	\$ 1,602 0.00125872	\$ 568 0.00044641
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 31,608 5.83065855	\$ 892 0.16934145	\$ 132 0.02516203	\$ 1,229 0.02855792	\$ 3,567 0.13812329	\$ - 0.00000000	\$ 3,019 0.00450029	\$ - 0.00000000	\$ 783 0.00061560	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
STANLEY HEALTHCARE CENTER

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

Provider NPI:
1164495156

OSHPD Facility Number:
206301344

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	\$ 14,020	\$ 0	\$ 14,020	(Sch 3)
005	.20-.39	Fringe Benefits	6200	6,342	0	6,342	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	56,118	0	56,118	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 76,480	\$ 0	\$ 76,480	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 28,456	\$ 0	\$ 28,456	(Sch 3)
010	.20-.39	Fringe Benefits	6300	7,113	0	7,113	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	8,511	0	8,511	(Sch 4)
010		Housekeeping - Total	6300	\$ 44,080	\$ 0	\$ 44,080	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	6,442	0	6,442	(Sch 5)
025		Depreciation: Equipment	7140	15,736	0	15,736	(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	6,850	0	6,850	(Sch 5)
045		Property Insurance	7400	2,111	0	2,111	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	2,580	0	2,580	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 154,279	\$ 0	\$ 154,279	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 27,111	\$ 0	\$ 27,111	(Sch 3)
060	.20-.39	Fringe Benefits	6400	5,327	0	5,327	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	24,280	0	24,280	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 56,718	\$ 0	\$ 56,718	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 105,027	\$ 0	\$ 105,027	(Sch 3)
065	.20-.39	Fringe Benefits	6500	33,337	0	33,337	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	66,122	0	66,122	(Sch 4)
065		Dietary - Total	6500	\$ 204,486	\$ 0	\$ 204,486	
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	1,178	0	1,178	(Sch 4)
075		Patient Supplies - Total	8100	\$ 1,178	\$ 0	\$ 1,178	
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	477	0	477	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 477	\$ 0	\$ 477	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
STANLEY HEALTHCARE CENTER

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

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1164495156

OSHPD Facility Number:
206301344

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	35,747	0	35,747	(Sch 4)
080		Physical Therapy - Total	8200	\$ 35,747	\$ 0	\$ 35,747	
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	33,119	0	33,119	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 33,119	\$ 0	\$ 33,119	
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	1,889	0	1,889	(Sch 4)
083		Speech Pathology - Total	8280	\$ 1,889	\$ 0	\$ 1,889	
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	19,860	0	19,860	(Sch 4)
085		Pharmacy - Total	8300	\$ 19,860	\$ 0	\$ 19,860	
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	4,587	0	4,587	(Sch 4)
090		Laboratory - Total	8400	\$ 4,587	\$ 0	\$ 4,587	
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	2,200	0	2,200	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 2,200	\$ 0	\$ 2,200	

SUMMARY OF AUDITED PROGRAM EXPENSES

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STANLEY HEALTHCARE CENTER

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JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

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OSHPD Facility Number:
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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		\$ 99,057	\$ 0	\$ 99,057	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 511,473	\$ 0	\$ 511,473	(Sch 2)
105	.20-.39	Fringe Benefits	6110	112,321	0	112,321	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	46,964	0	46,964	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 670,758	\$ 0	\$ 670,758	
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:
STANLEY HEALTHCARE CENTER

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

Provider NPI:
1164495156

OSHPD Facility Number:
206301344

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	1,218	0	1,218 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,218	\$ 0	\$ 1,218
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		\$ 671,976	\$ 0	\$ 671,976
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 11,616	\$ 0	\$ 11,616 (Sch 2)
155	.20-.39	Fringe Benefits	6600	1,757	0	1,757 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,667	0	1,667 (Sch 4)
155		Social Services - Total	6600	\$ 15,040	\$ 0	\$ 15,040

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STANLEY HEALTHCARE CENTER

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

Provider NPI:
1164495156

OSHPD Facility Number:
206301344

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	\$ 29,775	\$ 0	\$ 29,775	(Sch 2)
160	.20-.39	Fringe Benefits	6700	10,352	0	10,352	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,618	0	3,618	(Sch 4)
160		Activities - Total	6700	\$ 43,745	\$ 0	\$ 43,745	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 37,800	\$ 0	\$ 37,800	(Sch 6)
165	.20-.39	Fringe Benefits	6900	11,903	0	11,903	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	203,081	13	203,094	(Sch 6)
165		Administration - Total	6900	\$ 252,784	\$ 13	\$ 252,797	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 3)
166	.20-.39	Fringe Benefits	6900		0	0	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	568	0	568	(Sch 4)
166		Medical Records - Total	6900	\$ 568	\$ 0	\$ 568	
167		CDPH Licensing Fees	6900	\$ 7,372	\$ 0	\$ 7,372	(Sch 6)
168		Professional Liability Insurance	6900	\$ 10,555	\$ 0	\$ 10,555	(Sch 6)
169		Quality Assurance Fees	6900	\$ 118,782	\$ 0	\$ 118,782	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 26,843	\$ 0	\$ 26,843	(Sch 3)
170	.20-.39	Fringe Benefits	6800	6,097	0	6,097	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	8	0	8	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 32,948	\$ 0	\$ 32,948	
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		\$ 481,794	\$ 13	\$ 481,807	
200		Total		\$ 1,668,310	\$ 13	\$ 1,668,323	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 36,506	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
STANLEY HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1164495156		3
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	\$36,506	\$36,506		

Provider Name							Fiscal Period		Provider NPI		Adjustments
STANLEY HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1164495156		3
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>											
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$203,081			
2							To adjust home office costs to agree with the filed Progressive Health Care Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304		\$230		
2a							To adjust reported home office costs to agree with the Progressive Health Care Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304		(217) \$13	\$203,094	

Provider Name							Fiscal Period			Provider NPI		Adjustments
STANLEY HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1164495156		3
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report				Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>												
3	Not Reported			1	16		Medi-Cal Managed Care Days of Service - Skilled Nursing Care 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	5,474	5,474		