

**REPORT
ON THE
RATE SETTING AUDIT**

**SAN LUIS CARE CENTER
NEWMAN, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1750375846**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Michael Harrold
Audit Supervisor: Linda King
Auditor: John Abdallah**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 16, 2013

David Slawson
Director of Finance
Avalon Health Care Management, Inc.
206 North 2100 West
Salt Lake City, Utah 84116

SAN LUIS CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1750375846
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. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. 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, patient days, and use of share of cost 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 \$31,682, which resulted from Medi-Cal overpayments
3. Audited Allocation of Home Office Cost

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

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

David Slawson
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If you have questions regarding this report, you may call the Audits Section—Fresno at (559) 446-2458.

Original Signed by

Michael A. Harrold, Chief
Audits Section—Fresno
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SAN LUIS CARE CENTER

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

Provider NPI:
1750375846

OSHPD Facility No.:
206501355

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	\$ 1,892,095	\$ 79.98
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 544,921	\$ 23.03
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 436,018	\$ 18.43
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 288,741	\$ 12.20
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 23,986	\$ 1.01
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 14,019	\$ 0.59
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 13,475	\$ 0.57
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 22,892	\$ 0.97
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 268,520	\$ 11.35
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 457,873	\$ 19.35
11	Cost of Routine Service/Audited Total Costs	\$ 4,463,631.00	\$ 3,962,541	\$ 167.49
12	Total Patient Days (Adj)	23,658	23,658	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 188.67	\$ 167.49	
14	Overpayments (Adj 17, 18)	\$ 0	\$ (31,682)	
15	Medi-Cal Days (Adj 15)	17,746	14,196	
16	Medi-Cal Managed Care Days (Adj 16)		3,508	
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:
SAN LUIS CARE CENTER

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

Provider NPI:
1750375846

OSHPD Facility No.:
206501355

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:
SAN LUIS CARE CENTER

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

Provider NPI:
1750375846

OSHPD Facility No.:
206501355

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	\$ 17,826	\$ 17,826		
160	Activities	58,505		\$ 58,505	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	11,132	0	0	11,132
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	1,815,764	17,826	58,505	1,892,095
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	\$ 1,903,227	\$ 17,826	\$ 58,505	\$ 1,903,227

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
SAN LUIS CARE CENTER

Provider NPI:
1750375846

OSHPD Facility Number:
206501355

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	\$ 46,303	\$ 46,303										
010	Housekeeping	78,438	571	\$ 79,009									
060	Laundry and Linen	50,564	1,909	3,298	\$ 55,770								
065	Dietary	234,850	3,851	6,654	0	\$ 245,355							
155	Social Services	N/A	783	1,353	0	0	\$ 2,136						
160	Activities	N/A	2,861	4,943	0	0	0	\$ 7,804					
165	Administration	N/A	2,205	3,809	0	0	0	0		\$ 6,014	\$ 6,014		
166	Medical Records	48,505	0	0	0	0	0	0		48,505		\$ 48,505	
170	Inservice Education - Nursing	103,347	893	1,543	0	0	0	0	\$ 105,783				
ANCILLARY SERVICES													
075	Patient Supplies		631	1,089	0	0	0	0	0	1,720	68	548	\$ 2,336
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	6	49	55
080	Physical Therapy		508	877	1,433	0	0	0	0	2,819	322	2,594	5,734
081	Respiratory Therapy		0	0	0	0	0	0	0	0	31	250	281
082	Occupational Therapy		508	877	0	0	0	0	0	1,385	266	2,146	3,797
083	Speech Pathology		254	439	0	0	0	0	0	693	20	165	878
085	Pharmacy		0	0	0	0	0	0	0	0	192	1,546	1,737
090	Laboratory		0	0	0	0	0	0	0	0	13	104	117
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	16	130	146
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		30,991	53,543	53,383	245,355	2,136	7,804	105,783	498,994	5,066	40,860	544,921 *
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		339	585	954	0	0	0	0	1,877	14	113	2,004
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 562,007	\$ 46,303	\$ 79,009	\$ 55,770	\$ 245,355	\$ 2,136	\$ 7,804	\$ 105,783	\$ 507,488	\$ 6,014	\$ 48,505	\$ 562,007

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
SAN LUIS CARE CENTER

Provider NPI:
1750375846

OSHPD Facility Number:
206501355

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	\$ 170,983	\$ 170,983										
010	Housekeeping	13,477	2,110	\$ 15,587									
060	Laundry and Linen	11,144	7,048	651	\$ 18,843								
065	Dietary	156,879	14,221	1,313	0	\$ 172,413							
155	Social Services	2,631	2,891	267	0	0	\$ 5,789						
160	Activities	16,934	10,564	975	0	0	0	\$ 28,473					
165	Administration	N/A	8,142	751	0	0	0	0		\$ 8,894	\$ 8,894		
166	Medical Records	880	0	0	0	0	0	0		880		\$ 880	
170	Inservice Education - Nursing	2,717	3,297	304	0	0	0	0	\$ 6,319				
ANCILLARY SERVICES													
075	Patient Supplies	21,877	2,329	215	0	0	0	0	0	24,420	101	10	\$ 24,531
077	Specialized Support Surfaces	3,759	0	0	0	0	0	0	0	3,759	9	1	3,769
080	Physical Therapy	188,569	1,875	173	484	0	0	0	0	191,102	476	47	191,624
081	Respiratory Therapy	19,074	0	0	0	0	0	0	0	19,074	46	5	19,124
082	Occupational Therapy	156,608	1,875	173	0	0	0	0	0	158,656	393	39	159,089
083	Speech Pathology	8,999	938	87	0	0	0	0	0	10,023	30	3	10,056
085	Pharmacy	117,963	0	0	0	0	0	0	0	117,963	283	28	118,274
090	Laboratory	7,961	0	0	0	0	0	0	0	7,961	19	2	7,982
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	9,905	0	0	0	0	0	0	0	9,905	24	2	9,931
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	71,750	114,442	10,563	18,036	172,413	5,789	28,473	6,319	427,785	7,492	741	436,018 *
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	2,354	1,250	115	322	0	0	0	0	4,042	21	2	4,065
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 984,464	\$ 170,983	\$ 15,587	\$ 18,843	\$ 172,413	\$ 5,789	\$ 28,473	\$ 6,319	\$ 974,690	\$ 8,894	\$ 880	\$ 984,464

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SAN LUIS CARE CENTER

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

Provider NPI:
1750375846

OSHPD Facility Number:
206501355

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)	\$ 306,630	92%							
	Property Tax (line 40)	25,472	8%	\$ 332,102						
005	Plant Operations and Maintenance			22,259	\$ 22,259					
010	Housekeeping			3,823	275	\$ 4,098				
060	Laundry and Linen			12,772	918	171	\$ 13,861			
065	Dietary			25,771	1,851	345	0	\$ 27,967		
155	Social Services			5,239	376	70	0	0	\$ 5,686	
160	Activities			19,144	1,375	256	0	0	0	\$ 20,776
165	Administration			14,754	1,060	198	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			5,975	429	80	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			4,220	303	57	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,398	244	46	356	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,398	244	46	0	0	0	0
083	Speech Pathology			1,699	122	23	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			207,383	14,898	2,777	13,267	27,967	5,686	20,776
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			2,266	163	30	237	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 332,102	100%	\$ 332,102	\$ 22,259	\$ 4,098	\$ 13,861	\$ 27,967	\$ 5,686	\$ 20,776

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SAN LUIS CARE CENTER

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

Provider NPI:
1750375846

OSHPD Facility Number:
206501355

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 92% Of Total	Property Tax 8% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 306,630	92%							
	Property Tax (line 40)	25,472	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 16,012	\$ 16,012				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ 6,485						
	ANCILLARY SERVICES									
075	Patient Supplies			0	4,579	181	0	\$ 4,760	\$ 4,395	\$ 365
077	Specialized Support Surfaces			0	0	16	0	16	15	1
080	Physical Therapy			0	4,044	856	0	4,901	4,525	376
081	Respiratory Therapy			0	0	83	0	83	76	6
082	Occupational Therapy			0	3,688	708	0	4,396	4,059	337
083	Speech Pathology			0	1,844	54	0	1,898	1,753	146
085	Pharmacy			0	0	510	0	510	471	39
090	Laboratory			0	0	34	0	34	32	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	43	0	43	40	3
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			6,485	299,239	13,488	0	312,727	288,741	23,986
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	2,696	37	0	2,733	2,523	210
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 332,102	100%	\$ 6,485	\$ 316,090	\$ 16,012	\$ -	\$ 332,102	\$ 306,630	\$ 25,472

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SAN LUIS CARE CENTER

Provider NPI:
1750375846

OSHPD Facility Number:
206501355

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. 59% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 35% of Total	Caregiver Training 3% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 15,530												
055	Interest - Other	651												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	527,358												
	Total Costs Allocable as Administration	543,539	59%											
167	CDPH Licensing Fees	16,642	2%											
168	Professional Liability Insurance	15,996	2%											
169	Quality Assurance Fees	318,759	35%											
174	Caregiver Training	27,175	3%											
	Total	922,111	100%						\$ 922,111					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 11,132	\$ 1,720	\$ 24,420	\$ 4,579	\$ 41,852	10,426	\$ 6,146	\$ 188	\$ 181	\$ 3,604	\$ 307
077	Specialized Support Surfaces			0	0	3,759	0	3,759	936	552	17	16	324	28
080	Physical Therapy			0	2,819	191,102	4,044	197,964	49,317	29,070	890	856	17,048	1,453
081	Respiratory Therapy			0	0	19,074	0	19,074	4,752	2,801	86	82	1,643	140
082	Occupational Therapy			0	1,385	158,656	3,688	163,730	40,788	24,043	736	708	14,100	1,202
083	Speech Pathology			0	693	10,023	1,844	12,560	3,129	1,844	56	54	1,082	92
085	Pharmacy			0	0	117,963	0	117,963	29,387	17,322	530	510	10,159	866
090	Laboratory			0	0	7,961	0	7,961	1,983	1,169	36	34	686	58
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	9,905	0	9,905	2,468	1,454	45	43	853	73
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			1,892,095	498,994	427,785	299,239	3,118,113	776,780	457,873	14,019	13,475	268,520	22,892
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	1,877	4,042	2,696	8,615	2,146	1,265	39	37	742	63
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 922,111		\$ 1,903,227	\$ 507,488	\$ 974,690	\$ 316,090	\$ 3,701,495	\$ 922,111					
	Total Administrative Costs							\$ 922,111		\$ 543,539	\$ 16,642	\$ 15,996	\$ 318,759	\$ 27,175
	Unit Cost Multiplier							0.24911852						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 54,519	\$ 9,774	\$ 16,012	\$ 80,305							
	TOTAL FACILITY COSTS							\$ 4,703,911						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
SAN LUIS CARE CENTER

Provider NPI:
1750375846

OSHPD Facility Number:
206501355

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 14)	Dietary (MEALS) 65 (Adj)	Soc Svcs (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	786									
010	Housekeeping	135	135								
060	Laundry and Linen	451	451	451							
065	Dietary	910	910	910							
155	Social Services	185	185	185							
160	Activities	676	676	676							
165	Administration	521	521	521							
166	Medical Records										
170	Inservice Education - Nursing	211	211	211							
	ANCILLARY SERVICES										
075	Patient Supplies	149	149	149						41,852	41,852
077	Specialized Support Surfaces									3,759	3,759
080	Physical Therapy	120	120	120	7,975					197,964	197,964
081	Respiratory Therapy									19,074	19,074
082	Occupational Therapy	120	120	120						163,730	163,730
083	Speech Pathology	60	60	60						12,560	12,560
085	Pharmacy									117,963	117,963
090	Laboratory									7,961	7,961
095	Home Health Services									0	0
100	Other Ancillary Services									9,905	9,905
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	7,323	7,323	7,323	297,022	70,974	1,887,514	1,887,514	1,887,514	3,118,113	3,118,113
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	80	80	80	5,306					8,615	8,615
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	11,727	10,941	10,806	310,303	70,974	1,887,514	1,887,514	1,887,514	3,701,495	3,701,495
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 17,826 0.009444168	\$ 58,505 0.030995797			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 46,303 4.23206288	\$ 79,009 7.31161656	\$ 55,770 0.17972820	\$ 245,355 3.45696661	\$ 2,136 0.00113143	\$ 7,804 0.00413429	\$ 105,783 0.05604341	\$ 6,014 0.00162482	\$ 48,505 0.01310416
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 170,983 15.62773056	\$ 15,587 1.44241566	\$ 18,843 0.06072334	\$ 172,413 2.42923934	\$ 5,789 0.00306699	\$ 28,473 0.01508514	\$ 6,319 0.00334768	\$ 8,894 0.00240269	\$ 880 0.00023774
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 332,102 28.31943379	\$ 22,259 2.03446440	\$ 4,098 0.37921305	\$ 13,861 0.04466806	\$ 27,967 0.39404756	\$ 5,686 0.00301223	\$ 20,776 0.01100685	\$ 6,485 0.00343557	\$ 16,012 0.00432581	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN LUIS CARE CENTER

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

Provider NPI:
1750375846

OSHPD Facility Number:
206501355

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	\$ 35,873	\$ (46)	\$ 35,827	(Sch 3)
005	.20-.39	Fringe Benefits	6200	19,015	(8,539)	10,476	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	193,197	(22,214)	170,983	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 248,085	\$ (30,799)	\$ 217,286	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	78,438	0	78,438	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	13,477	0	13,477	(Sch 4)
010		Housekeeping - Total	6300	\$ 91,915	\$ 0	\$ 91,915	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	10,849	0	10,849	(Sch 5)
025		Depreciation: Equipment	7140	18,449	0	18,449	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	276,256	1,076	277,332	(Sch 5)
040		Property Taxes	7300	25,472	0	25,472	(Sch 5)
045		Property Insurance	7400	15,530	0	15,530	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 4,490	\$ (3,839)	\$ 651	(Sch 6)
057		Subtotal 005 - 055		\$ 691,046	\$ (33,562)	\$ 657,484	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	50,564	0	50,564	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	11,144	0	11,144	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 61,708	\$ 0	\$ 61,708	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 184,826	\$ (3,189)	\$ 181,637	(Sch 3)
065	.20-.39	Fringe Benefits	6500	79,665	(26,452)	53,213	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	156,879	0	156,879	(Sch 4)
065		Dietary - Total	6500	\$ 421,370	\$ (29,641)	\$ 391,729	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 10,601	\$ 0	\$ 10,601	(Sch 2)
075	.20-.39	Fringe Benefits	8100	6,396	(5,865)	531	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	21,877	0	21,877	(Sch 4)
075		Patient Supplies - Total	8100	\$ 38,874	\$ (5,865)	\$ 33,009	
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	3,759	0	3,759	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 3,759	\$ 0	\$ 3,759	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN LUIS CARE CENTER

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

Provider NPI:
1750375846

OSHPD Facility Number:
206501355

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	188,569	0	188,569	(Sch 4)
080		Physical Therapy - Total	8200	\$ 188,569	\$ 0	\$ 188,569	
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	19,074	0	19,074	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 19,074	\$ 0	\$ 19,074	
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	156,608	0	156,608	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 156,608	\$ 0	\$ 156,608	
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	8,999	0	8,999	(Sch 4)
083		Speech Pathology - Total	8280	\$ 8,999	\$ 0	\$ 8,999	
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	117,963	0	117,963	(Sch 4)
085		Pharmacy - Total	8300	\$ 117,963	\$ 0	\$ 117,963	
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	7,961	0	7,961	(Sch 4)
090		Laboratory - Total	8400	\$ 7,961	\$ 0	\$ 7,961	
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	9,905	0	9,905	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 9,905	\$ 0	\$ 9,905	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN LUIS CARE CENTER

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

Provider NPI:
1750375846

OSHPD Facility Number:
206501355

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		\$ 551,712	\$ (5,865)	\$ 545,847	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,416,505	\$ (3,604)	\$ 1,412,901	(Sch 2)
105	.20-.39	Fringe Benefits	6110	694,159	(291,296)	402,863	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	71,750	0	71,750	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,182,414	\$ (294,900)	\$ 1,887,514	
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:
SAN LUIS CARE CENTER

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

Provider NPI:
1750375846

OSHPD Facility Number:
206501355

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	2,354	0	2,354 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,354	\$ 0	\$ 2,354
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		\$ 2,184,768	\$ (294,900)	\$ 1,889,868
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 16,446	\$ 0	\$ 16,446 (Sch 2)
155	.20-.39	Fringe Benefits	6600	11,358	(9,978)	1,380 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,631	0	2,631 (Sch 4)
155		Social Services - Total	6600	\$ 30,435	\$ (9,978)	\$ 20,457

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN LUIS CARE CENTER

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

Provider NPI:
1750375846

OSHPD Facility Number:
206501355

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	\$ 42,829	\$ 0	\$ 42,829	(Sch 2)
160	.20-.39	Fringe Benefits	6700	24,536	(8,860)	15,676	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	16,934	0	16,934	(Sch 4)
160		Activities - Total	6700	\$ 84,299	\$ (8,860)	\$ 75,439	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 165,590	\$ 0	\$ 165,590	(Sch 6)
165	.20-.39	Fringe Benefits	6900	78,212	(24,762)	53,450	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	345,410	(37,092)	308,318	(Sch 6)
165		Administration - Total	6900	\$ 589,212	\$ (61,854)	\$ 527,358	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 36,972	\$ 0	\$ 36,972	(Sch 3)
166	.20-.39	Fringe Benefits	6900	15,172	(3,639)	11,533	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	880	0	880	(Sch 4)
166		Medical Records - Total	6900	\$ 53,024	\$ (3,639)	\$ 49,385	
167		CDPH Licensing Fees	6900	\$ 16,642	\$ 0	\$ 16,642	(Sch 6)
168		Professional Liability Insurance	6900	\$ 81,913	\$ (65,917)	\$ 15,996	(Sch 6)
169		Quality Assurance Fees	6900	\$ 318,759	\$ 0	\$ 318,759	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 74,950	\$ 0	\$ 74,950	(Sch 3)
170	.20-.39	Fringe Benefits	6800	28,397	0	28,397	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	2,717	0	2,717	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 106,064	\$ 0	\$ 106,064	
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	31,988	(4,813)	27,175	(Sch 6)
174		Caregiver Training - Total	6900	\$ 31,988	\$ (4,813)	\$ 27,175	
		Subtotal 155 - 174		\$ 1,312,336	\$ (155,061)	\$ 1,157,275	
200		Total		\$ 5,222,940	\$ (519,029)	\$ 4,703,911	

210	0.24	Total Facility Group Health Insurance *	6900		\$	0	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
SAN LUIS CARE CENTER

Provider NPI:
1750375846

OSHPD Facility Number:
206501355

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

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8-12
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	(4,813)							(4,813)	
200		Total	<u>(\$519,029)</u> (To Sch 8)	<u>0</u>	<u>(5,622)</u>	<u>(21,138)</u>	<u>(314,610)</u>	<u>(198,299)</u>	<u>133,518</u>	<u>(23,356)</u>	<u>(7,609)</u>

Provider Name:
SAN LUIS CARE CENTER

Provider NPI:
1750375846

OSHPD Facility Number:
206501355

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

Line No.	Sub No.		AUDIT ADJ 13	AUDIT ADJ						
174	3	Caregiver Training - Agency Staff								
174	4	Caregiver Training - Other - Nonlabor								
200		Total	(81,913)	0	0	0	0	0	0	0

Provider Name							Fiscal Period	Provider NPI		Adjustments
SAN LUIS CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1750375846		18
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>RECLASSIFICATION OF REPORTED COSTS</u>										
1	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$193,197	(\$1,076)	\$192,121 *
	10.5	035	4	8A-1	035	4	Leases and Rentals	276,256	1,076	277,332
							To reclassify equipment rent expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
SAN LUIS CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1750375846		18
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				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
2	10.5	055	4	8A-1	055	4	Interest - Other	\$4,490	(\$3,839)	\$651
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust interest expense due to insufficient documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	345,410	(1,783)	343,627 *
3	10.5	005	4	8A-1	5	4	Plant Operations and Maintenance - Other - Nonlabor To adjust maintenance and repairs expense to agree with the expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306	* \$192,121	(\$21,138)	\$170,983
4	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$19,015	(\$5,466)	\$13,549 *
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	79,665	(26,685)	52,980 *
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	6,396	(1,816)	4,580 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	694,159	(237,875)	456,284 *
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	11,358	(3,577)	7,781 *
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	24,536	(6,969)	17,567 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	78,212	(26,085)	52,127 *
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits To eliminate worker's compensation insurance expenses from the facility cost report for inclusion with audited home office costs. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	15,172	(6,137)	9,035 *
5	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	* \$13,549	(\$5,393)	\$8,156 *
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	* 52,980	(11,092)	41,888 *
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	* 4,580	(4,820)	(240) *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 456,284	(154,373)	301,911 *
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	* 7,781	(7,919)	(138) *
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	* 17,567	(4,849)	12,718 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 52,127	(9,747)	42,380 *
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits To eliminate health insurance expense from the facility cost report for inclusion with audited home office costs. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2162.5, 2162.7, 2300 and 2304	* 9,035	(106)	8,929 *

Provider Name							Fiscal Period	Provider NPI		Adjustments	
SAN LUIS CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1750375846		18	
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					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
6	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	*	\$8,156	\$2,320	\$10,476
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	*	41,888	11,325	53,213
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	*	(240)	771	531
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	301,911	100,952	402,863
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	*	(138)	1,518	1,380
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	*	12,718	2,958	15,676
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	42,380	11,070	53,450
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	*	8,929	2,604	11,533
							To include worker's compensation insurance paid claims and premium payments expense from the home office allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
7	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages		\$35,873	(\$46)	\$35,827
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages		184,826	(3,189)	181,637
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages		1,416,505	(3,604)	1,412,901
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	343,627	(27,700)	315,927
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance		81,913	15,996	97,909
	10.5	174	4	8A-1	174	4	Caregiver Training - Other - Nonlabor		31,988	(4,813)	27,175
							To adjust reported home office costs to agree with the Avalon Health Care, Inc. 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				

Provider Name							Fiscal Period	Provider NPI		Adjustments	
SAN LUIS CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1750375846		18	
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	*	\$315,927		
8							To eliminate travel expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)			(\$2,161)	
9							To eliminate marketing expenses not related to patient care. 42 CFR 413.5, 413.9 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2136.2 and 2304			(335)	
10							To eliminate purchased services expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105			(1,106)	
11							To eliminate accounting fees in connection with a fair hearing or other litigation against the California Department of Health Care Services and due to insufficient documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14126.023(a)(3)(B) and 14126.023(a)(3)(C)			(1,454)	
12							To eliminate expenses for the vendor Orange Soda due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			<u>(2,553)</u> (\$7,609)	\$308,318
13	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To eliminate liability insurance expense from the facility cost report for inclusion through the audited home office costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2162.5, 2162.7, 2300 and 2304	*	\$97,909	(\$81,913)	\$15,996

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments			
SAN LUIS CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1750375846		18			
Report References							Explanation of Audit Adjustments							
Cost Report			Audit Report									As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No								
<u>ADJUSTMENT TO REPORTED STATISTICS</u>														
14	10.7	80	4	7	80	N/A	Physical Therapy (Pounds of Laundry)	0	7,975	7,975				
	10.7	105	4	7	105	N/A	Skilled Nursing Care	310,303	(13,281)	297,022				
	10.7	140	4	7	140	N/A	Beauty and Barber	0	5,306	5,306				
							To adjust laundry statistics to agree with the provider's records and prior year audit in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306							

Provider Name							Fiscal Period		Provider NPI		Adjustments
SAN LUIS CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1750375846		18
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											
15	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: 09/10/2012 Payment Period: 01/01/2011 through 08/31/2012 Service Period: 01/01/2011 through 12/31/2011 42 CFR 413.20, 413.24, 413.50, 413.53, 413.54, 413.60 and 433.139 CMS Pub. 15-1, Sections 2304, 2404 and 2408 CCR, Title 22, Section 51541	17,746	(3,550)	14,196	
16	N/A			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	3,508	3,508	

Provider Name							Fiscal Period	Provider NPI		Adjustments
SAN LUIS CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1750375846		18
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 OTHER MATTERS</u>										
17	N/A			1	14	N/A	Amount Due State To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$25,641	\$25,641 *
18	N/A			1	14	N/A	Amount Due State To recover Medi-Cal overpayments due to lack of documentation. 42 CFR 413.5, 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786, 51458.1 and 51476 W&I Code 14124.2(b)	* \$25,641	\$6,041	\$31,682

*Balance carried forward from prior/to subsequent adjustments