

**REPORT
ON THE
RATE SETTING AUDIT**

**SAYLOR LANE HEALTHCARE CENTER
SACRAMENTO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1215928387**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Robert G. Kvick
Audit Supervisor: Blanca Dacanay
Auditor: Betty Clark**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 29, 2013

Bryan Boehrer, Administrator
Saylor Lane Healthcare Center
3500 Folsom Boulevard
Sacramento, CA 95816

SAYLOR LANE HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1215928387
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 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, 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 \$22,827 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.

Bryan Boehrer
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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 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:

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—Sacramento at (916) 650-6994.

Original Signed By

Robert G. Kvick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SAYLOR LANE HEALTHCARE CENTER

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

Provider NPI:
1215928387

OSHPD Facility No.:
206341014

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	\$ 1,355,013	\$ 106.13
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 505,665	\$ 39.60
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 356,503	\$ 27.92
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 135,131	\$ 10.58
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 8,853	\$ 0.69
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 10,006	\$ 0.78
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 30,815	\$ 2.41
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 133,750	\$ 10.48
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 268,925	\$ 21.06
11	Cost of Routine Service/Audited Total Costs	\$ 2,826,226	\$ 2,804,661	\$ 219.66
12	Total Patient Days (Adj)	12,768	12,768	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 221.35	\$ 219.66	
14	Overpayments (Adj 21, 22)		\$ 22,827	
15	Medi-Cal Days (Adj 20)	4,930	4,941	
16	Medi-Cal Managed Care Days (Adj)		0	
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:
SAYLOR LANE HEALTHCARE CENTER

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

Provider NPI:
1215928387

OSHPD Facility No.:
206341014

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. 42 + Ln. 43)	\$ 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:
SAYLOR LANE HEALTHCARE CENTER

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

Provider NPI:
1215928387

OSHPD Facility No.:
206341014

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 68,863	\$ 68,863		
160	Activities	36,834		\$ 36,834	
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	176,303	0	0	176,303
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	123,412	0	0	123,412
083	Speech Pathology	28,443	0	0	28,443
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	1,249,316	68,863	36,834	1,355,013 *
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	\$ 1,683,171	\$ 68,863	\$ 36,834	\$ 1,683,171

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
SAYLOR LANE HEALTHCARE CENTER

Provider NPI:
1215928387

OSHPD Facility Number:
206341014

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	\$ 25,202	\$ 25,202										
010	Housekeeping	133,367	143	\$ 133,510									
060	Laundry and Linen	44,115	686	3,656	\$ 48,458								
065	Dietary	232,971	3,864	20,585	0	\$ 257,420							
155	Social Services	N/A	480	2,557	0	0	\$ 3,037						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	1,127	6,002	0	0	0	0		\$ 7,129	\$ 7,129		
166	Medical Records	44,655	0	0	0	0	0	0		44,655		\$ 44,655	
170	Inservice Education - Nursing	48,297	0	0	0	0	0	0	\$ 48,297				
ANCILLARY SERVICES													
075	Patient Supplies		591	3,149	0	0	0	0	0	3,740	34	214	\$ 3,989
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		730	3,889	0	0	0	0	0	4,619	470	2,943	8,031
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		420	2,240	0	0	0	0	0	2,661	325	2,035	5,021
083	Speech Pathology		63	338	0	0	0	0	0	402	73	460	935
085	Pharmacy		198	1,057	0	0	0	0	0	1,255	396	2,479	4,129
090	Laboratory		0	0	0	0	0	0	0	0	70	436	506
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	34	212	246
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		16,899	90,035	48,458	257,420	3,037	0	48,297	464,147	5,716	35,802	505,665 *
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	12	74	86
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 528,607	\$ 25,202	\$ 133,510	\$ 48,458	\$ 257,420	\$ 3,037	\$ -	\$ 48,297	\$ 476,823	\$ 7,129	\$ 44,655	\$ 528,607

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
SAYLOR LANE HEALTHCARE CENTER

Provider NPI:
1215928387

OSHPD Facility Number:
206341014

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	\$ 103,168	\$ 103,168										
010	Housekeeping	24,489	585	\$ 25,074									
060	Laundry and Linen	10,967	2,809	687	\$ 14,463								
065	Dietary	126,590	15,817	3,866	0	\$ 146,273							
155	Social Services	178	1,965	480	0	0	\$ 2,623						
160	Activities	4,824	0	0	0	0	0	\$ 4,824					
165	Administration	N/A	4,612	1,127	0	0	0	0		\$ 5,739	\$ 5,739		
166	Medical Records	8,651	0	0	0	0	0	0		8,651		\$ 8,651	
170	Inservice Education - Nursing	508	0	0	0	0	0	0	\$ 508				
ANCILLARY SERVICES													
075	Patient Supplies	3,293	2,420	591	0	0	0	0	0	6,304	28	41	\$ 6,373
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	2,988	730	0	0	0	0	0	3,718	378	570	4,667
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	1,721	421	0	0	0	0	0	2,142	262	394	2,798
083	Speech Pathology	0	260	64	0	0	0	0	0	323	59	89	472
085	Pharmacy	155,879	812	198	0	0	0	0	0	156,889	319	480	157,688
090	Laboratory	28,037	0	0	0	0	0	0	0	28,037	56	84	28,177
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	13,650	0	0	0	0	0	0	0	13,650	27	41	13,718
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	90,186	69,179	16,909	14,463	146,273	2,623	4,824	508	344,966	4,601	6,936	356,503 *
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	4,771	0	0	0	0	0	0	0	4,771	10	14	4,795
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 575,191	\$ 103,168	\$ 25,074	\$ 14,463	\$ 146,273	\$ 2,623	\$ 4,824	\$ 508	\$ 560,801	\$ 5,739	\$ 8,651	\$ 575,191

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SAYLOR LANE HEALTHCARE CENTER

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

Provider NPI:
1215928387

OSHPD Facility Number:
206341014

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 148,309	94%							
	Property Tax (line 40)	9,716	6%	\$ 158,025						
005	Plant Operations and Maintenance			3,502	\$ 3,502					
010	Housekeeping			876	20	\$ 895				
060	Laundry and Linen			4,208	95	25	\$ 4,328			
065	Dietary			23,690	537	138	0	\$ 24,365		
155	Social Services			2,943	67	17	0	0	\$ 3,027	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			6,908	157	40	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			3,624	82	21	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,475	101	26	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,578	58	15	0	0	0	0
083	Speech Pathology			389	9	2	0	0	0	0
085	Pharmacy			1,216	28	7	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			103,615	2,349	604	4,328	24,365	3,027	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 158,025	100%	\$ 158,025	\$ 3,502	\$ 895	\$ 4,328	\$ 24,365	\$ 3,027	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SAYLOR LANE HEALTHCARE CENTER

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

Provider NPI:
1215928387

OSHPD Facility Number:
206341014

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 94% Of Total	Property Tax 6% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 148,309	94%							
	Property Tax (line 40)	9,716	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 7,104	\$ 7,104				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	3,727	34	0	\$ 3,761	\$ 3,530	\$ 231
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	4,603	468	0	5,071	4,759	312
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	2,652	324	0	2,975	2,792	183
083	Speech Pathology			0	400	73	0	473	444	29
085	Pharmacy			0	1,251	394	0	1,645	1,544	101
090	Laboratory			0	0	69	0	69	65	4
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	34	0	34	32	2
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	138,288	5,696	0	143,984	135,131	8,853
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	12	0	12	11	1
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 158,025	100%	\$ -	\$ 150,921	\$ 7,104	\$ -	\$ 158,025	\$ 148,309	\$ 9,716

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SAYLOR LANE HEALTHCARE CENTER

Provider NPI:
1215928387

OSHPD Facility Number:
206341014

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. 61% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 30% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 4,222												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	331,198												
	Total Costs Allocable as Administration	335,420	61%											
167	DPH Licensing Fees	12,480	2%											
168	Professional Liability Insurance	38,435	7%											
169	Quality Assurance Fees	166,822	30%											
174	Caregiver Training	0	0%											
	Total	553,157	100%						\$ 553,157					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 3,740	\$ 6,304	\$ 3,727	\$ 13,772	2,653	\$ 1,609	\$ 60	\$ 184	\$ 800	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			176,303	4,619	3,718	4,603	189,243	36,452	22,104	822	2,533	10,993	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			123,412	2,661	2,142	2,652	130,867	25,208	15,285	569	1,752	7,602	0
083	Speech Pathology			28,443	402	323	400	29,568	5,696	3,454	128	396	1,718	0
085	Pharmacy			0	1,255	156,889	1,251	159,395	30,703	18,618	693	2,133	9,259	0
090	Laboratory			0	0	28,037	0	28,037	5,401	3,275	122	375	1,629	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	13,650	0	13,650	2,629	1,594	59	183	793	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			1,355,013	464,147	344,966	138,288	2,302,413	443,496	268,925	10,006	30,815	133,750	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	4,771	0	4,771	919	557	21	64	277	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 553,157		\$ 1,683,171	\$ 476,823	\$ 560,801	\$ 150,921	\$ 2,871,715	\$ 553,157					
	Total Administrative Costs							\$ 553,157		\$ 335,420	\$ 12,480	\$ 38,435	\$ 166,822	\$ -
	Unit Cost Multiplier							0.19262250						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 51,784	\$ 14,390	\$ 7,104	\$ 73,279							
	TOTAL FACILITY COSTS							\$ 3,498,151						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
SAYLOR LANE HEALTHCARE CENTER

Provider NPI:
1215928387

OSHPD Facility Number:
206341014

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj 19)	Hskpng (SQ FT) 10 (Adj 19)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	144									
010	Housekeeping	36	36								
060	Laundry and Linen	173	173	173							
065	Dietary	974	974	974							
155	Social Services	121	121	121							
160	Activities										
165	Administration	284	284	284							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	149	149	149						13,772	13,772
077	Specialized Support Surfaces									0	0
080	Physical Therapy	184	184	184						189,243	189,243
081	Respiratory Therapy									0	0
082	Occupational Therapy	106	106	106						130,867	130,867
083	Speech Pathology	16	16	16						29,568	29,568
085	Pharmacy	50	50	50						159,395	159,395
090	Laboratory									28,037	28,037
095	Home Health Services									0	0
100	Other Ancillary Services									13,650	13,650
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	4,260	4,260	4,260	63,125	37,875	1,339,502	1,339,502	1,339,502	2,302,413	2,302,413
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									4,771	4,771
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	6,497	6,353	6,317	63,125	37,875	1,339,502	1,339,502	1,339,502	2,871,715	2,871,715
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 68,863	\$ 36,834			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.051409404	0.027498279			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 25,202	\$ 133,510	\$ 48,458	\$ 257,420	\$ 3,037	\$ -	\$ 48,297	\$ 7,129	\$ 44,655
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.96694475	21.13500238	0.76764573	6.79657549	0.00226751	0.00000000	0.03605594	0.00248247	0.01554994
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 103,168	\$ 25,074	\$ 14,463	\$ 146,273	\$ 2,623	\$ 4,824	\$ 508	\$ 5,739	\$ 8,651
	UNIT COST MULTIPLIER (INDIRECT OTHER)		16.23925704	3.96922800	0.22911791	3.86199510	0.00195836	0.00360134	0.00037925	0.00199853	0.00301249
	TOTAL CAPITAL COSTS - SCH. 5	\$ 158,025	\$ 3,502	\$ 895	\$ 4,328	\$ 24,365	\$ 3,027	\$ -	\$ -	\$ 7,104	\$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	24.32276435	0.55131089	0.14175506	0.06855824	0.64331139	0.00225973	0.00000000	0.00000000	0.00247396	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAYLOR LANE HEALTHCARE CENTER

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

Provider NPI:
1215928387

OSHPD Facility Number:
206341014

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	\$ 19,968	\$ 0	\$ 19,968	(Sch 3)
005	.20-.39	Fringe Benefits	6200	5,377	(143)	5,234	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	100,975	2,193	103,168	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 126,320	\$ 2,050	\$ 128,370	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 98,704	\$ 0	\$ 98,704	(Sch 3)
010	.20-.39	Fringe Benefits	6300	35,369	(706)	34,663	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	24,489	0	24,489	(Sch 4)
010		Housekeeping - Total	6300	\$ 158,562	\$ (706)	\$ 157,856	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	5,974	0	5,974	(Sch 5)
025		Depreciation: Equipment	7140	1,002	0	1,002	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	141,333	0	141,333	(Sch 5)
040		Property Taxes	7300	9,716	0	9,716	(Sch 5)
045		Property Insurance	7400	4,222	0	4,222	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 447,129	\$ 1,344	\$ 448,473	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 35,350	\$ 0	\$ 35,350	(Sch 3)
060	.20-.39	Fringe Benefits	6400	9,018	(253)	8,765	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	10,967	0	10,967	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 55,335	\$ (253)	\$ 55,082	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 166,944	\$ 0	\$ 166,944	(Sch 3)
065	.20-.39	Fringe Benefits	6500	67,217	(1,190)	66,027	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	126,590	0	126,590	(Sch 4)
065		Dietary - Total	6500	\$ 360,751	\$ (1,190)	\$ 359,561	
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	3,293	0	3,293	(Sch 4)
075		Patient Supplies - Total	8100	\$ 3,293	\$ 0	\$ 3,293	
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:
SAYLOR LANE HEALTHCARE CENTER

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

Provider NPI:
1215928387

OSHPD Facility Number:
206341014

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	\$ 105,172	\$ 0	\$ 105,172	(Sch 2)
080	.20-.39	Fringe Benefits	8200	34,155	(752)	33,403	(Sch 2)
080	.79	Agency Staff	8200	37,728	0	37,728	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 177,055	\$ (752)	\$ 176,303	
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	\$ 51,065	\$ 0	\$ 51,065	(Sch 2)
082	.20-.39	Fringe Benefits	8250	14,110	(365)	13,745	(Sch 2)
082	.79	Agency Staff	8250	58,602	0	58,602	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 123,777	\$ (365)	\$ 123,412	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 16,304	\$ 0	\$ 16,304	(Sch 2)
083	.20-.39	Fringe Benefits	8280	4,382	(117)	4,265	(Sch 2)
083	.79	Agency Staff	8280	7,874	0	7,874	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 28,560	\$ (117)	\$ 28,443	
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	155,879	0	155,879	(Sch 4)
085		Pharmacy - Total	8300	\$ 155,879	\$ 0	\$ 155,879	
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	28,037	0	28,037	(Sch 4)
090		Laboratory - Total	8400	\$ 28,037	\$ 0	\$ 28,037	
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	13,650	0	13,650	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 13,650	\$ 0	\$ 13,650	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAYLOR LANE HEALTHCARE CENTER

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

Provider NPI:
1215928387

OSHPD Facility Number:
206341014

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		\$ 530,251	\$ (1,234)	\$ 529,017	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 936,395	\$ 0	\$ 936,395	(Sch 2)
105	.20-.39	Fringe Benefits	6110	314,814	(6,699)	308,115	(Sch 2)
105	.49	Agency Staff	6110	4,806	0	4,806	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	90,186	0	90,186	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,346,201	\$ (6,699)	\$ 1,339,502	
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:
SAYLOR LANE HEALTHCARE CENTER

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

Provider NPI:
1215928387

OSHPD Facility Number:
206341014

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	4,771	0	4,771 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 4,771	\$ 0	\$ 4,771
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		\$ 1,350,972	\$ (6,699)	\$ 1,344,273
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 56,699	\$ 0	\$ 56,699 (Sch 2)
155	.20-.39	Fringe Benefits	6600	12,570	(406)	12,164 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	178	0	178 (Sch 4)
155		Social Services - Total	6600	\$ 69,447	\$ (406)	\$ 69,041

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAYLOR LANE HEALTHCARE CENTER

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

Provider NPI:
1215928387

OSHPD Facility Number:
206341014

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	\$ 27,275	\$ 0	\$ 27,275	(Sch 2)
160	.20-.39	Fringe Benefits	6700	9,754	(195)	9,559	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,566	(3,742)	4,824	(Sch 4)
160		Activities - Total	6700	\$ 45,595	\$ (3,937)	\$ 41,658	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 150,114	\$ 0	\$ 150,114	(Sch 6)
165	.20-.39	Fringe Benefits	6900	51,208	(1,949)	49,259	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	121,326	10,499	131,825	(Sch 6)
165		Administration - Total	6900	\$ 322,648	\$ 8,550	\$ 331,198	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 32,078	\$ 0	\$ 32,078	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,806	(229)	12,577	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	9,434	(783)	8,651	(Sch 4)
166		Medical Records - Total	6900	\$ 54,318	\$ (1,012)	\$ 53,306	
167		CDPH Licensing Fees	6900	\$ 12,480	\$ 0	\$ 12,480	(Sch 6)
168		Professional Liability Insurance	6900	\$ 69,029	\$ (30,594)	\$ 38,435	(Sch 6)
169		Quality Assurance Fees	6900	\$ 166,822	\$ 0	\$ 166,822	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 37,226	\$ 0	\$ 37,226	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,337	(266)	11,071	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	508	0	508	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 49,071	\$ (266)	\$ 48,805	
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		\$ 789,410	\$ (27,665)	\$ 761,745	
200		Total		\$ 3,533,848	\$ (35,697)	\$ 3,498,151	

210 0.24 Total Facility Group Health Insurance * 6900 \$ 165605

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

Provider Name:
SAYLOR LANE HEALTHCARE CENTER

Provider NPI:
1215928387

OSHPD Facility Number:
206341014

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

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	(\$35,697) (To Sch 8)	0	0	0	0	(13,270)	(4,559)	(546)	(3,742)

Provider Name:
SAYLOR LANE HEALTHCARE CENTER

Provider NPI:
1215928387

OSHPD Facility Number:
206341014

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

Line No.	Sub No.		AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ 18
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	<u>(1,780)</u>	<u>(468)</u>	<u>(2,296)</u>	<u>(700)</u>	<u>(300)</u>	<u>(5,297)</u>	<u>(367)</u>	<u>(1,589)</u>	<u>(783)</u>

Provider Name							Fiscal Period		Provider NPI		Adjustments
SAYLOR LANE HEALTHCARE CENTER							JANUARY 01, 2011 THROUGH DECEMBER 31, 2011		1215928387		22
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<u>MEMORANDUM ADJUSTMENT</u>											
1	Not Reported			8	210		\$0	\$165,605	\$165,605		
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											

Provider Name							Fiscal Period	Provider NPI	Adjustments		
SAYLOR LANE HEALTHCARE CENTER							JANUARY 01, 2011 THROUGH DECEMBER 31, 2011	1215928387	22		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$100,975	\$7,298	\$108,273 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify infectious waste expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8	121,326	(7,298)	114,028 *	
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$114,028	\$11,153	\$125,181 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify D & O insurance expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	69,029	(11,153)	57,876 *	
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$125,181	\$9,495	\$134,676 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify general and excess liability insurance expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8	* 57,876	(9,495)	48,381 *	
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$134,676	\$9,946	\$144,622 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify liability policy fees and taxes expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8	* 48,381	(9,946)	38,435	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments	
SAYLOR LANE HEALTHCARE CENTER							JANUARY 01, 2011 THROUGH DECEMBER 31, 2011	1215928387	22	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED COSTS										
1	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$5,377	(\$143)	\$5,234
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	35,369	(706)	34,663
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	9,018	(253)	8,765
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	67,217	(1,190)	66,027
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits	34,155	(752)	33,403
	10.5	082	2	8A-1	082	2	Occupational Therapy - Fringe Benefits	14,110	(365)	13,745
	10.5	083	2	8A-1	083	2	Speech Pathology - Fringe Benefits	4,382	(117)	4,265
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	314,814	(6,699)	308,115
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	12,570	(406)	12,164
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	9,754	(195)	9,559
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	51,208	(1,949)	49,259
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	12,806	(229)	12,577
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	11,337	(266)	11,071
							To adjust the reported workers' compensation premiums to agree with the provider's records. 42 CFR 413.20 and 413.24 / CMS Pub 15-1, Sections 2162, 2300, and 2304			
7	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	* \$108,273		
							To eliminate gas 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)		(\$4,559)	
8							To eliminate repair expense 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)		(546)	\$103,168
									(\$5,105)	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
SAYLOR LANE HEALTHCARE CENTER							JANUARY 01, 2011 THROUGH DECEMBER 31, 2011	1215928387		22
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>										
9	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor To eliminate activities 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)	\$8,566	(\$3,742)	\$4,824
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate travel and auto 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)	* \$144,622	(\$1,780)	
11							To eliminate Allscripts expenses not related to not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3, 2136 and 2136.2		(468)	
12							To eliminate advertising marketing expense and referral expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3, 2136 and 2136.2		(2,296)	
13							To eliminate purchased services 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)		(700) (\$5,244)	\$139,378 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
SAYLOR LANE HEALTHCARE CENTER							JANUARY 01, 2011 THROUGH DECEMBER 31, 2011	1215928387		22	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED COSTS											
14	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$139,378		
							To eliminate telephone expenses due to insufficient of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)			(\$300)	
15							To eliminate meals and fuel expenses due to insufficient documentation. 42 CFR 413.9(c)(3), 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2105, 2300, and 22304 W&I Code 14124.2(b)			(5,297)	
16							To adjust D & O insurance expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(367)	
17							To adjust reported home office costs to agree with the Centurion Healthcare 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			(1,589) (\$7,553)	\$131,825
18	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor To eliminate Allscripts expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3, 2136 and 2136.2		\$9,434	(\$783)	\$8,651

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments		
SAYLOR LANE HEALTHCARE CENTER							JANUARY 01, 2011 THROUGH DECEMBER 31, 2011	1215928387	22		
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 STATISTICS</u>											
19	10.7	005	2,3	7	005	N/A	Plant Operations and Maintenance (Square Feet)	144	(144)	0	
	10.7	010	3	7	010	N/A	Housekeeping	36	(36)	0	
	10.7	175	2	7	N/A	N/A	Total Statistics Plant Operations and Maintenance - Square Feet	6,497	(144)	6,353	
	10.7	175	3	7	N/A	N/A	Total Statistics - Housekeeping Square Feet	6,497	(180)	6,317	
							To adjust reported square feet statistics for compliance with AB1629 requirements.				
							42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period			Provider NPI		Adjustments
SAYLOR LANE HEALTHCARE CENTER							JANUARY 01, 2011 THROUGH DECEMBER 31, 2011			1215928387		22
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>												
20	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: Service Period: January 01, 2011 through December 31, 2011 Payment Period: January 01, 2011 through May 1, 2013 Report Date: May 21, 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	4,930	11	4,941		

Provider Name							Fiscal Period	Provider NPI	Adjustments	
SAYLOR LANE HEALTHCARE CENTER							JANUARY 01, 2011 THROUGH DECEMBER 31, 2011	1215928387	22	
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>										
21	Not Reported			1	14	N/A	Overpayment	\$0	\$8,583	
							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			
22							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		14,244	
									\$22,827	\$22,827