

**REPORT
ON THE
RATE SETTING AUDIT**

**TURLOCK NURSING AND REHABILITATION CENTER
TURLOCK, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1164563276**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Felipe Avila
Auditor: David Ellis**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: May 9, 2013

Carol Sparks
Director of Reimbursement
Covenant Care, Inc.
27071 Aliso Creek Road, Suite 100
Aliso Viejo, CA 92656

TURLOCK NURSING AND REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1164563276
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, and the prior fiscal period's Medi-Cal program audit report.

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

This audit report includes the:

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

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

(Original signed by Margaret Varho)

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

TURLOCK NURSING AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1164563276

OSHPD Facility No.:

206504002

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	\$ 4,707,730	\$ 93.95
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,038,689	\$ 20.73
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 790,889	\$ 15.78
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,035,629	\$ 20.67
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 41,336	\$ 0.82
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 24,888	\$ 0.50
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 93,145	\$ 1.86
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 515,314	\$ 10.28
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,105,004	\$ 22.05
11	Cost of Routine Service/Audited Total Costs	\$ 9,315,231	\$ 9,352,623	\$ 186.65
12	Total Patient Days (Adj)	50,108	50,108	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 185.90	\$ 186.65	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 7)	31,944	30,125	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 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:
TURLOCK NURSING AND REHABILITATION CENTER

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

Provider NPI:
1164563276

OSHPD Facility No.:
206504002

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	\$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$ 0	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
TURLOCK NURSING AND REHABILITATION CENTER

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

Provider NPI:
1164563276

OSHPD Facility No.:
206504002

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	\$ 177,967	\$ 177,967		
160	Activities	151,185		\$ 151,185	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	4,378,578	177,967	151,185	4,707,730
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	\$ 4,707,730	\$ 177,967	\$ 151,185	\$ 4,707,730

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
TURLOCK NURSING AND REHABILITATION CENTER

Provider NPI:
1164563276

OSHPD Facility Number:
206504002

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	\$ 80,492	\$ 80,492										
010	Housekeeping	203,872	1,653	\$ 205,525									
060	Laundry and Linen	95,422	1,373	3,579	\$ 100,374								
065	Dietary	487,126	11,365	29,627	0	\$ 528,118							
155	Social Services	N/A	1,209	3,151	0	0	\$ 4,359						
160	Activities	N/A	4,445	11,588	0	0	0	\$ 16,033					
165	Administration	N/A	3,245	8,459	0	0	0	0		\$ 11,704	\$ 11,704		
166	Medical Records	133,858	1,113	2,901	0	0	0	0		137,871		\$ 137,871	
170	Inservice Education - Nursing	103,485	77	200	0	0	0	0	\$ 103,762				
ANCILLARY SERVICES													
075	Patient Supplies		847	2,208	0	0	0	0	0	3,054	160	1,887	\$ 5,101
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,244	5,851	0	0	0	0	0	8,096	888	10,462	19,445
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		2,554	6,658	0	0	0	0	0	9,213	800	9,419	19,431
083	Speech Pathology		1,036	2,701	0	0	0	0	0	3,736	197	2,320	6,254
085	Pharmacy		726	1,893	0	0	0	0	0	2,619	582	6,861	10,063
090	Laboratory		0	0	0	0	0	0	0	0	91	1,078	1,169
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	116	1,363	1,478
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		47,948	124,995	100,374	528,118	4,359	16,033	103,762	925,590	8,849	104,250	1,038,689 *
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		658	1,715	0	0	0	0	0	2,372	20	233	2,625
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,104,255	\$ 80,492	\$ 205,525	\$ 100,374	\$ 528,118	\$ 4,359	\$ 16,033	\$ 103,762	\$ 954,680	\$ 11,704	\$ 137,871	\$ 1,104,255

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
TURLOCK NURSING AND REHABILITATION CENTER

Provider NPI:
1164563276

OSHPD Facility Number:
206504002

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	\$ 157,260	\$ 157,260										
010	Housekeeping	76,639	3,229	\$ 79,868									
060	Laundry and Linen	28,213	2,682	1,391	\$ 32,286								
065	Dietary	298,951	22,204	11,513	0	\$ 332,668							
155	Social Services	12,589	2,361	1,224	0	0	\$ 16,175						
160	Activities	12,265	8,685	4,503	0	0	0	\$ 25,453					
165	Administration	N/A	6,339	3,287	0	0	0	0		\$ 9,627	\$ 9,627		
166	Medical Records	67,572	2,174	1,127	0	0	0	0		70,873		\$ 70,873	
170	Inservice Education - Nursing	0	150	78	0	0	0	0	\$ 228				
ANCILLARY SERVICES													
075	Patient Supplies	115,077	1,654	858	0	0	0	0	0	117,589	132	970	\$ 118,691
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	692,110	4,385	2,274	0	0	0	0	0	698,769	730	5,378	704,877
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	611,356	4,990	2,587	0	0	0	0	0	618,934	658	4,842	624,433
083	Speech Pathology	141,657	2,024	1,049	0	0	0	0	0	144,730	162	1,193	146,085
085	Pharmacy	470,338	1,419	736	0	0	0	0	0	472,493	479	3,527	476,499
090	Laboratory	76,386	0	0	0	0	0	0	0	76,386	75	554	77,015
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	96,577	0	0	0	0	0	0	0	96,577	95	700	97,373
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	180,959	93,678	48,574	32,286	332,668	16,175	25,453	228	730,020	7,279	53,590	790,889 *
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	2,028	1,285	666	0	0	0	0	0	3,979	16	120	4,115
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 3,039,977	\$ 157,260	\$ 79,868	\$ 32,286	\$ 332,668	\$ 16,175	\$ 25,453	\$ 228	\$ 2,959,477	\$ 9,627	\$ 70,873	\$ 3,039,977

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
TURLOCK NURSING AND REHABILITATION CENTER

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

Provider NPI:
1164563276

OSHPD Facility Number:
206504002

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 1,171,234	96%							
	Property Tax (line 40)	46,748	4%	\$ 1,217,982						
005	Plant Operations and Maintenance			32,335	\$ 32,335					
010	Housekeeping			24,342	664	\$ 25,006				
060	Laundry and Linen			20,224	552	435	\$ 21,211			
065	Dietary			167,406	4,565	3,605	0	\$ 175,576		
155	Social Services			17,802	485	383	0	0	\$ 18,671	
160	Activities			65,477	1,786	1,410	0	0	0	\$ 68,672
165	Administration			47,796	1,303	1,029	0	0	0	0
166	Medical Records			16,389	447	353	0	0	0	0
170	Inservice Education - Nursing			1,130	31	24	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			12,474	340	269	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			33,061	902	712	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			37,623	1,026	810	0	0	0	0
083	Speech Pathology			15,259	416	329	0	0	0	0
085	Pharmacy			10,698	292	230	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			706,278	19,261	15,208	21,211	175,576	18,671	68,672
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			9,688	264	209	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,217,982	100%	\$ 1,217,982	\$ 32,335	\$ 25,006	\$ 21,211	\$ 175,576	\$ 18,671	\$ 68,672

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
TURLOCK NURSING AND REHABILITATION CENTER

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

Provider NPI:
1164563276

OSHPD Facility Number:
206504002

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 96% Of Total	Property Tax 4% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,171,234	96%							
	Property Tax (line 40)	46,748	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 50,128	\$ 50,128				
166	Medical Records				17,189		\$ 17,189			
170	Inservice Education - Nursing			\$ 1,185						
	ANCILLARY SERVICES									
075	Patient Supplies			0	13,082	686	235	\$ 14,004	\$ 13,466	\$ 537
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	34,675	3,804	1,304	39,783	38,256	1,527
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	39,459	3,424	1,174	44,058	42,367	1,691
083	Speech Pathology			0	16,004	844	289	17,137	16,479	658
085	Pharmacy			0	11,220	2,495	855	14,570	14,010	559
090	Laboratory			0	0	392	134	526	506	20
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	495	170	665	640	26
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			1,185	1,026,063	37,904	12,997	1,076,965	1,035,629	41,336
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	10,161	85	29	10,275	9,881	394
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,217,982	100%	\$ 1,185	\$ 1,150,664	\$ 50,128	\$ 17,189	\$ 1,217,982	\$ 1,171,234	\$ 46,748

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
TURLOCK NURSING AND REHABILITATION CENTER

Provider NPI:
1164563276

OSHPD Facility Number:
206504002

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. 64% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 30% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 26,535												
055	Interest - Other	4,373												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,430,470												
	Total Costs Allocable as Administration	1,461,378	64%											
167	CDPH Licensing Fees	32,914	1%											
168	Professional Liability Insurance	123,185	5%											
169	Quality Assurance Fees	681,507	30%											
174	Caregiver Training	0	0%											
	Total	2,298,984	100%						\$ 2,298,984					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 3,054	\$ 117,589	\$ 13,082	\$ 133,726	31,459	\$ 19,997	\$ 450	\$ 1,686	\$ 9,326	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	8,096	698,769	34,675	741,539	174,446	110,889	2,498	9,347	51,713	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	9,213	618,934	39,459	667,605	157,054	99,833	2,248	8,415	46,557	0
083	Speech Pathology			0	3,736	144,730	16,004	164,471	38,692	24,595	554	2,073	11,470	0
085	Pharmacy			0	2,619	472,493	11,220	486,332	114,409	72,726	1,638	6,130	33,915	0
090	Laboratory			0	0	76,386	0	76,386	17,970	11,423	257	963	5,327	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	96,577	0	96,577	22,720	14,442	325	1,217	6,735	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			4,707,730	925,590	730,020	1,026,063	7,389,403	1,738,350	1,105,004	24,888	93,145	515,314	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	2,372	3,979	10,161	16,513	3,885	2,469	56	208	1,152	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,298,984		\$ 4,707,730	\$ 954,680	\$ 2,959,477	\$ 1,150,664	\$ 9,772,552	\$ 2,298,984					
	Total Administrative Costs							\$ 2,298,984		\$ 1,461,378	\$ 32,914	\$ 123,185	\$ 681,507	\$ -
	Unit Cost Multiplier							0.23524909						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 149,575	\$ 80,500	\$ 67,318	\$ 297,392							
	TOTAL FACILITY COSTS							\$ 12,368,928						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
TURLOCK NURSING AND REHABILITATION CENTER

Provider NPI:
1164563276

OSHPD Facility Number:
206504002

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc 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	801									
010	Housekeeping	603	603								
060	Laundry and Linen	501	501	501							
065	Dietary	4,147	4,147	4,147							
155	Social Services	441	441	441							
160	Activities	1,622	1,622	1,622							
165	Administration	1,184	1,184	1,184							
166	Medical Records	406	406	406							
170	Inservice Education - Nursing	28	28	28							
	ANCILLARY SERVICES										
075	Patient Supplies	309	309	309						133,726	133,726
077	Specialized Support Surfaces									0	0
080	Physical Therapy	819	819	819						741,539	741,539
081	Respiratory Therapy									0	0
082	Occupational Therapy	932	932	932						667,605	667,605
083	Speech Pathology	378	378	378						164,471	164,471
085	Pharmacy	265	265	265						486,332	486,332
090	Laboratory									76,386	76,386
095	Home Health Services									0	0
100	Other Ancillary Services									96,577	96,577
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	17,496	17,496	17,496	100,216	148,434	4,559,537	4,559,537	4,559,537	7,389,403	7,389,403
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	240	240	240						16,513	16,513
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	30,172	29,371	28,768	100,216	148,434	4,559,537	4,559,537	4,559,537	9,772,552	9,772,552
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 177,967	\$ 151,185			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.039031814	0.033157972			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 80,492	\$ 205,525	\$ 100,374	\$ 528,118	\$ 4,359	\$ 16,033	\$ 103,762	\$ 11,704	\$ 137,871
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.74052637	7.14420667	1.00157910	3.55793139	0.00095606	0.00351637	0.02275709	0.00119759	0.01410800
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 157,260	\$ 79,868	\$ 32,286	\$ 332,668	\$ 16,175	\$ 25,453	\$ 228	\$ 9,627	\$ 70,873
	UNIT COST MULTIPLIER (INDIRECT OTHER)		5.35426101	2.77626597	0.32216806	2.24118662	0.00354741	0.00558230	0.00004993	0.00098506	0.00725225
	TOTAL CAPITAL COSTS - SCH. 5	\$ 1,217,982	\$ 32,335	\$ 25,006	\$ 21,211	\$ 175,576	\$ 18,671	\$ 68,672	\$ 1,185	\$ 50,128	\$ 17,189
	UNIT COST MULTIPLIER (CAPITAL COSTS)	40.36795705	1.10090680	0.86922014	0.21165662	1.18285591	0.00409495	0.01506126	0.00026000	0.00512950	0.00175893

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
TURLOCK NURSING AND REHABILITATION CENTER

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

Provider NPI:
1164563276

OSHPD Facility Number:
206504002

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	\$ 60,706	\$ 0	\$ 60,706	(Sch 3)
005	.20-.39	Fringe Benefits	6200	19,786	0	19,786	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	157,260	0	157,260	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 237,752	\$ 0	\$ 237,752	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 156,165	\$ 0	\$ 156,165	(Sch 3)
010	.20-.39	Fringe Benefits	6300	47,707	0	47,707	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	76,639	0	76,639	(Sch 4)
010		Housekeeping - Total	6300	\$ 280,511	\$ 0	\$ 280,511	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	44,127	0	44,127	(Sch 5)
025		Depreciation: Equipment	7140	19,354	289	19,643	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	1,107,464	0	1,107,464	(Sch 5)
040		Property Taxes	7300	46,748	0	46,748	(Sch 5)
045		Property Insurance	7400	26,535	0	26,535	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 4,373	\$ 0	\$ 4,373	(Sch 6)
057		Subtotal 005 - 055		\$ 1,766,864	\$ 289	\$ 1,767,153	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 73,774	\$ 0	\$ 73,774	(Sch 3)
060	.20-.39	Fringe Benefits	6400	21,648	0	21,648	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	28,213	0	28,213	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 123,635	\$ 0	\$ 123,635	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 368,271	\$ 0	\$ 368,271	(Sch 3)
065	.20-.39	Fringe Benefits	6500	118,855	0	118,855	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	298,951	0	298,951	(Sch 4)
065		Dietary - Total	6500	\$ 786,077	\$ 0	\$ 786,077	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	100,435	14,642	115,077	(Sch 4)
075		Patient Supplies - Total	8100	\$ 100,435	\$ 14,642	\$ 115,077	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
TURLOCK NURSING AND REHABILITATION CENTER

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

Provider NPI:
1164563276

OSHPD Facility Number:
206504002

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	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	692,110	0	692,110	(Sch 4)
080		Physical Therapy - Total	8200	\$ 692,110	\$ 0	\$ 692,110	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	611,356	0	611,356	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 611,356	\$ 0	\$ 611,356	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	141,657	0	141,657	(Sch 4)
083		Speech Pathology - Total	8280	\$ 141,657	\$ 0	\$ 141,657	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	470,338	0	470,338	(Sch 4)
085		Pharmacy - Total	8300	\$ 470,338	\$ 0	\$ 470,338	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	76,386	0	76,386	(Sch 4)
090		Laboratory - Total	8400	\$ 76,386	\$ 0	\$ 76,386	
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	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	96,577	0	96,577	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 96,577	\$ 0	\$ 96,577	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
TURLOCK NURSING AND REHABILITATION CENTER

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

Provider NPI:
1164563276

OSHPD Facility Number:
206504002

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		\$ 2,188,859	\$ 14,642	\$ 2,203,501	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,380,468	\$ (4,477)	\$ 3,375,991	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,003,444	(857)	1,002,587	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	196,456	(15,497)	180,959	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,580,368	\$ (20,831)	\$ 4,559,537	
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:
TURLOCK NURSING AND REHABILITATION CENTER

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

Provider NPI:
1164563276

OSHPD Facility Number:
206504002

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	\$ 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	2,028	0	2,028 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,028	\$ 0	\$ 2,028
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		\$ 4,582,396	\$ (20,831)	\$ 4,561,565
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 135,310	\$ 0	\$ 135,310 (Sch 2)
155	.20-.39	Fringe Benefits	6600	42,657	0	42,657 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	12,589	0	12,589 (Sch 4)
155		Social Services - Total	6600	\$ 190,556	\$ 0	\$ 190,556

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
TURLOCK NURSING AND REHABILITATION CENTER

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

Provider NPI:
1164563276

OSHPD Facility Number:
206504002

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	\$ 113,180	\$ 0	\$ 113,180	(Sch 2)
160	.20-.39	Fringe Benefits	6700	38,005	0	38,005	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	12,265	0	12,265	(Sch 4)
160		Activities - Total	6700	\$ 163,450	\$ 0	\$ 163,450	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 496,505	\$ 0	\$ 496,505	(Sch 6)
165	.20-.39	Fringe Benefits	6900	142,277	0	142,277	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	785,498	6,190	791,688	(Sch 6)
165		Administration - Total	6900	\$ 1,424,280	\$ 6,190	\$ 1,430,470	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 103,707	\$ 0	\$ 103,707	(Sch 3)
166	.20-.39	Fringe Benefits	6900	30,151	0	30,151	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	67,572	0	67,572	(Sch 4)
166		Medical Records - Total	6900	\$ 201,430	\$ 0	\$ 201,430	
167		CDPH Licensing Fees	6900	\$ 32,914	\$ 0	\$ 32,914	(Sch 6)
168		Professional Liability Insurance	6900	\$ 123,185	\$ 0	\$ 123,185	(Sch 6)
169		Quality Assurance Fees	6900	\$ 681,507	\$ 0	\$ 681,507	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 80,279	\$ 0	\$ 80,279	(Sch 3)
170	.20-.39	Fringe Benefits	6800	23,206	0	23,206	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 103,485	\$ 0	\$ 103,485	
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		\$ 2,920,807	\$ 6,190	\$ 2,926,997	
200		Total		\$ 12,368,638	\$ 290	\$ 12,368,928	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 449,962	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
TURLOCK NURSING AND REHABILITATION CENTER

Provider NPI:
1164563276

OSHPD Facility Number:
206504002

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

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	289					289		
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	14,642	4,160	8,223	2,259				
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name							Fiscal Period			Provider NPI		Adjustments
TURLOCK NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1164563276		7
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purpose only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230			\$0	\$449,962	\$449,962

Provider Name							Fiscal Period	Provider NPI		Adjustments
TURLOCK NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1164563276		7
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>RECLASSIFICATIONS OF REPORTED COSTS</u>										
2	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$100,435	\$4,160	\$104,595 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	196,456	(4,160)	192,296 *
							To reclassify oxygen expense to a separately billable cost center for proper cost determination. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR Title 22, Section 51511(c)			
3	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	* \$104,595	\$8,223	\$112,818 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 192,296	(8,223)	184,073 *
							To reclassify laboratory and x-ray services not included in the routine rate to an ancillary cost center for proper cost determination. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR Title 22, Section 51511(c)			
4	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	* \$112,818	\$2,259	\$115,077
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 184,073	(2,259)	181,814 *
							To reclassify alternating mattresses expense to a separately billable cost center for proper cost determination. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR Title 22, Section 51511(c)			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
TURLOCK NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1164563276		7
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>										
5	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$3,380,468	(\$4,477)	\$3,375,991
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	1,003,444	(857)	1,002,587
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 181,814	(855)	180,959
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	785,498	6,190	791,688
							To adjust the reported home office costs to agree with the filed Covenant Care, LLC Home Office Cost Report for the fiscal period ended December 31, 2011. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304			
6	10.5	025	4	8A-1	025	4	Depreciation - Equipment	\$19,354	\$289	\$19,643
							To include mattress depreciation expense based on the useful life that was established during the prior year's Medi-Cal Cost Report audit. 42 CFR 413.20 and 413.134 / CMS Pub. 15-1, Sections 104.8, 108.1, 108.2 and 2300			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
TURLOCK NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1164563276		7
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>										
7	4.1	5	2	1	15	Medi-Cal Days To reflect Medi-Cal patient days based on the following Fiscal Intermediary Payment Data. Service Period: January 01, 2011 through December 31, 2011 Payment Period: January 01, 2011 through October 15, 2012 Report Date: October 16, 2012 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	31,944	(1,819)	30,125	