

**REPORT  
ON THE  
RATE SETTING AUDIT  
ARCADIA HEALTH CARE CENTER  
ARCADIA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1780677088  
FISCAL PERIOD ENDED  
MAY 31, 2012**

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

**Section Chief: Allen Dervi  
Audit Supervisor: Henry Kwan  
Auditor: William Zhu**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

February 12, 2014

Administrator  
Arcadia Health Care Center  
1601 South Baldwin Avenue  
Arcadia, CA 91007

ARCADIA HEALTH CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1780677088  
FISCAL PERIOD ENDED MAY 31, 2012

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

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

This audit report includes the:

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

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

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

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

**United States Postal Service (USPS)**

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

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

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

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

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

**Original Signed By**

Allen Dervi, Chief  
Audits Section—Burbank  
Financial Audits Branch

Certified

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

Provider Name:  
ARCADIA HEALTH CARE CENTER

Fiscal Period:  
JUNE 1, 2011 THROUGH MAY 31, 2012

NPI:  
1780677088

OSHPD Facility No.:  
206190036

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,375,803	\$ 71.29
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 842,234	\$ 25.27
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 669,610	\$ 20.09
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 388,269	\$ 11.65
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 58,905	\$ 1.77
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 29,670	\$ 0.89
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 83,424	\$ 2.50
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 375,217	\$ 11.26
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 761,494	\$ 22.85
11	Cost of Routine Service/Audited Total Costs	\$ 5,724,125	\$ 5,584,627	\$ 167.57
12	Total Patient Days (Adj )	33,327	33,327	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 171.76	\$ 167.57	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 12)	25,253	24,756	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
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	
21	Medi-Cal Days (Adj )	0	0	
<b>MENTALLY DISORDERED CARE</b>				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj )	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj )	\$ 0	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj )	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj )	\$ 0	\$ 0	
30	Medi-Cal Days (Adj )	0	0	
<b>SUBACUTE CARE</b>				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

**Provider Name:**  
ARCADIA HEALTH CARE CENTER

**Fiscal Period:**  
JUNE 1, 2011 THROUGH MAY 31, 2012

**NPI:**  
1780677088

**OSHPD Facility No.:**  
206190036

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
45	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
46	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
47	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
48	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
49	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
50	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
<b>TRANSITIONAL INPATIENT CARE</b>				
51	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
52	Total Patient Days (Adj )	0	0	
53	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
54	Overpayments (Adj )	\$ 0	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
55	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
56	Total Patient Days (Adj )	0	0	
57	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
58	Overpayments (Adj )	\$ 0	\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
59	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
60	Total Patient Days (Adj )	0	0	
61	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
62	Overpayments (Adj )	\$ 0	\$ 0	

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
ARCADIA HEALTH CARE CENTER

**Fiscal Period:**  
JUNE 1, 2011 THROUGH MAY 31, 2012

**NPI:**  
1780677088

**OSHPD Facility No.:**  
206190036

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 71,510	\$ 71,510		
160	Activities	60,032		\$ 60,032	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	2,244,261	71,510	60,032	2,375,803 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,375,803</b>	<b>\$ 71,510</b>	<b>\$ 60,032</b>	<b>\$ 2,375,803</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
ARCADIA HEALTH CARE CENTER

NPI:  
1780677088

OSHPD Facility Number:  
206190036

Fiscal Period:  
JUNE 1, 2011 THROUGH MAY 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 264,359	\$ 264,359										
010	Housekeeping	120,751	1,718	\$ 122,469									
060	Laundry and Linen	93,918	6,018	2,806	\$ 102,742								
065	Dietary	256,526	35,572	16,587	0	\$ 308,686							
155	Social Services	N/A	3,876	1,808	0	0	\$ 5,684						
160	Activities	N/A	11,671	5,442	0	0	0	\$ 17,114					
165	Administration	N/A	13,939	6,500	0	0	0	0		\$ 20,439	\$ 20,439		
166	Medical Records	75,381	220	103	0	0	0	0		75,704		\$ 75,704	
170	Inservice Education - Nursing	59,258	2,751	1,283	0	0	0	0	\$ 63,291				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		1,955	912	0	0	0	0	0	2,867	59	218	\$ 3,143
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,302	1,073	0	0	0	0	0	3,376	1,200	4,446	9,021
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,354	631	0	0	0	0	0	1,986	1,252	4,636	7,874
083	Speech Pathology		0	0	0	0	0	0	0	0	186	687	873
085	Pharmacy		0	0	0	0	0	0	0	0	590	2,186	2,776
090	Laboratory		0	0	0	0	0	0	0	0	43	160	204
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	126	160
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		180,502	84,168	102,742	308,686	5,684	17,114	63,291	762,186	17,018	63,031	842,234 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		1,100	513	0	0	0	0	0	1,613	35	129	1,777
145	Other Nonreimbursable		1,380	643	0	0	0	0	0	2,023	23	85	2,131
	<b>TOTAL</b>	\$ 870,193	\$ 264,359	\$ 122,469	\$ 102,742	\$ 308,686	\$ 5,684	\$ 17,114	\$ 63,291	\$ 774,050	\$ 20,439	\$ 75,704	\$ 870,193

(To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
ARCADIA HEALTH CARE CENTER

NPI:  
1780677088

OSHPD Facility Number:  
206190036

Fiscal Period:  
JUNE 1, 2011 THROUGH MAY 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 227,319	\$ 227,319										
010	Housekeeping	5,842	1,477	\$ 7,319									
060	Laundry and Linen	4,228	5,174	168	\$ 9,570								
065	Dietary	285,676	30,588	991	0	\$ 317,256							
155	Social Services	2,783	3,333	108	0	0	\$ 6,224						
160	Activities	2,880	10,036	325	0	0	0	\$ 13,241					
165	Administration	N/A	11,986	388	0	0	0	0		\$ 12,375	\$ 12,375		
166	Medical Records	5,906	189	6	0	0	0	0		6,101		\$ 6,101	
170	Inservice Education - Nursing	0	2,365	77	0	0	0	0	\$ 2,442				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	6,510	1,681	54	0	0	0	0	0	8,246	36	18	\$ 8,299
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	288,035	1,980	64	0	0	0	0	0	290,079	727	358	291,164
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	304,713	1,164	38	0	0	0	0	0	305,915	758	374	307,047
083	Speech Pathology	45,993	0	0	0	0	0	0	0	45,993	112	55	46,161
085	Pharmacy	146,315	0	0	0	0	0	0	0	146,315	357	176	146,849
090	Laboratory	10,738	0	0	0	0	0	0	0	10,738	26	13	10,777
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	8,408	0	0	0	0	0	0	0	8,408	21	10	8,439
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	145,252	155,212	5,030	9,570	317,256	6,224	13,241	2,442	654,227	10,303	5,080	669,610
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	4,072	946	31	0	0	0	0	0	5,049	21	10	5,080
145	Other Nonreimbursable	0	1,186	38	0	0	0	0	0	1,225	14	7	1,245
	<b>TOTAL</b>	<b>\$ 1,494,670</b>	<b>\$ 227,319</b>	<b>\$ 7,319</b>	<b>\$ 9,570</b>	<b>\$ 317,256</b>	<b>\$ 6,224</b>	<b>\$ 13,241</b>	<b>\$ 2,442</b>	<b>\$ 1,476,194</b>	<b>\$ 12,375</b>	<b>\$ 6,101</b>	<b>\$ 1,494,670</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
ARCADIA HEALTH CARE CENTER

Fiscal Period:  
JUNE 1, 2011 THROUGH MAY 31, 2012

NPI:  
1780677088

OSHPD Facility Number:  
206190036

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 404,376	87%							
	Property Tax (line 40)	61,349	13%	\$ 465,725						
005	Plant Operations and Maintenance			8,533	\$ 8,533					
010	Housekeeping			2,971	55	\$ 3,027				
060	Laundry and Linen			10,407	194	69	\$ 10,671			
065	Dietary			61,520	1,148	410	0	\$ 63,078		
155	Social Services			6,704	125	45	0	0	\$ 6,874	
160	Activities			20,185	377	135	0	0	0	\$ 20,696
165	Administration			24,107	450	161	0	0	0	0
166	Medical Records			381	7	3	0	0	0	0
170	Inservice Education - Nursing			4,757	89	32	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			3,381	63	23	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,981	74	27	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,342	44	16	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			312,167	5,827	2,080	10,671	63,078	6,874	20,696
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,903	36	13	0	0	0	0
145	Other Nonreimbursable			2,386	45	16	0	0	0	0
	<b>TOTAL</b>	<b>\$ 465,725</b>	<b>100%</b>	<b>\$ 465,725</b>	<b>\$ 8,533</b>	<b>\$ 3,027</b>	<b>\$ 10,671</b>	<b>\$ 63,078</b>	<b>\$ 6,874</b>	<b>\$ 20,696</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
ARCADIA HEALTH CARE CENTER

Fiscal Period:  
JUNE 1, 2011 THROUGH MAY 31, 2012

NPI:  
1780677088

OSHPD Facility Number:  
206190036

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 87% Of Total	Property Tax 13% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 404,376	87%							
	Property Tax (line 40)	61,349	13%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 24,718	\$ 24,718				
166	Medical Records				390		\$ 390			
170	Inservice Education - Nursing			\$ 4,878						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	3,467	71	1	\$ 3,539	\$ 3,073	\$ 466
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	4,082	1,452	23	5,557	4,825	732
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	2,401	1,514	24	3,939	3,420	519
083	Speech Pathology			0	0	224	4	228	198	30
085	Pharmacy			0	0	714	11	725	630	96
090	Laboratory			0	0	52	1	53	46	7
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	41	1	42	36	5
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			4,878	426,269	20,580	325	447,174	388,269	58,905
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,951	42	1	1,994	1,731	263
145	Other Nonreimbursable			0	2,446	28	0	2,475	2,149	326
	<b>TOTAL</b>	\$ 465,725	100%	\$ 4,878	\$ 440,617	\$ 24,718	\$ 390	\$ 465,725	\$ 404,376	\$ 61,349

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
ARCADIA HEALTH CARE CENTER

NPI:  
1780677088

OSHPD Facility Number:  
206190036

Fiscal Period:  
JUNE 1, 2011 THROUGH MAY 31, 2012

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
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 5,972												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	908,630												
	Total Costs Allocable as Administration	914,602	61%											
167	CDPH Licensing Fees	35,635	2%											
168	Professional Liability Insurance	100,198	7%											
169	Quality Assurance Fees	450,659	30%											
174	Caregiver Training	0	0%											
	Total	1,501,094	100%						\$ 1,501,094					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ 0	\$ 2,867	\$ 8,246	\$ 3,467	\$ 14,579	4,319	\$ 2,632	\$ 103	\$ 288	\$ 1,297	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	3,376	290,079	4,082	297,536	88,151	53,709	2,093	5,884	26,465	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,986	305,915	2,401	310,302	91,933	56,014	2,182	6,137	27,600	0
083	Speech Pathology			0	0	45,993	0	45,993	13,626	8,302	323	910	4,091	0
085	Pharmacy			0	0	146,315	0	146,315	43,349	26,412	1,029	2,894	13,014	0
090	Laboratory			0	0	10,738	0	10,738	3,181	1,938	76	212	955	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	8,408	0	8,408	2,491	1,518	59	166	748	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			2,375,803	762,186	654,227	426,269	4,218,485	1,249,805	761,494	29,670	83,424	375,217	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,613	5,049	1,951	8,613	2,552	1,555	61	170	766	0
145	Other Nonreimbursable			0	2,023	1,225	2,446	5,694	1,687	1,028	40	113	506	0
	<b>SUBTOTAL</b>	\$ 1,501,094		\$ 2,375,803	\$ 774,050	\$ 1,476,194	\$ 440,617	\$ 5,066,664	\$ 1,501,094					
	Total Administrative Costs							\$ 1,501,094		\$ 914,602	\$ 35,635	\$ 100,198	\$ 450,659	\$ 0
	Unit Cost Multiplier							0.29626874						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 96,143	\$ 18,476	\$ 25,108	\$ 139,727						
	<b>TOTAL FACILITY COSTS</b>							\$ 6,707,485						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
ARCADIA HEALTH CARE CENTER

NPI:  
1780677088

OSHPD Facility Number:  
206190036

Fiscal Period:  
JUNE 1, 2011 THROUGH MAY 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 11)	Plant Ops (SQ FT) 5 (Adj 11)	Hskpng (SQ FT) 10 (Adj 11)	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)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	583									
010	Housekeeping	203	203								
060	Laundry and Linen	711	711	711							
065	Dietary	4,203	4,203	4,203							
155	Social Services	458	458	458							
160	Activities	1,379	1,379	1,379							
165	Administration	1,647	1,647	1,647							
166	Medical Records	26	26	26							
170	Inservice Education - Nursing	325	325	325							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	231	231	231						14,579	14,579
077	Specialized Support Surfaces									0	0
080	Physical Therapy	272	272	272						297,536	297,536
081	Respiratory Therapy									0	0
082	Occupational Therapy	160	160	160						310,302	310,302
083	Speech Pathology									45,993	45,993
085	Pharmacy									146,315	146,315
090	Laboratory									10,738	10,738
095	Home Health Services									0	0
100	Other Ancillary Services	0	0	0						8,408	8,408
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	21,327	21,327	21,327	199,962	99,981	2,389,513	2,389,513	2,389,513	4,218,485	4,218,485
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	130	130	130						8,613	8,613
145	Other Nonreimbursable	163	163	163						5,694	5,694
	<b>TOTAL STATISTICS</b>	<b>31,818</b>	<b>31,235</b>	<b>31,032</b>	<b>199,962</b>	<b>99,981</b>	<b>2,389,513</b>	<b>2,389,513</b>	<b>2,389,513</b>	<b>5,066,664</b>	<b>5,066,664</b>
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 71,510 0.0299266	\$ 60,032 0.025123111			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 264,359 8.46355050	\$ 122,469 3.94654230	\$ 102,742 0.51380550	\$ 308,686 3.08744282	\$ 5,684 0.00237865	\$ 17,114 0.00716193	\$ 63,291 0.02648710	\$ 20,439 0.00403410	\$ 75,704 0.01494152
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 227,319 7.27770130	\$ 7,319 0.23586534	\$ 9,570 0.04785982	\$ 317,256 3.17315811	\$ 6,224 0.00260480	\$ 13,241 0.00554138	\$ 2,442 0.00102193	\$ 12,375 0.00244241	\$ 6,101 0.00120422
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 465,725 14.63715507	\$ 8,533 0.27320190	\$ 3,027 0.09753811	\$ 10,671 0.05336321	\$ 63,078 0.63090170	\$ 6,874 0.00287658	\$ 20,696 0.00866113	\$ 4,878 0.00204124	\$ 24,718 0.00487856	\$ 390 0.00007701

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ARCADIA HEALTH CARE CENTER

Fiscal Period:  
JUNE 1, 2011 THROUGH MAY 31, 2012

NPI:  
1780677088

OSHPD Facility Number:  
206190036

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	\$ 215,541	\$ 0	\$ 215,541	(Sch 3)
005	.20-.39	Fringe Benefits	6200	48,818	0	48,818	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	227,319	0	227,319	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 491,678	\$ 0	\$ 491,678	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 92,406	\$ 0	\$ 92,406	(Sch 3)
010	.20-.39	Fringe Benefits	6300	28,345	0	28,345	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	5,842	0	5,842	(Sch 4)
010		Housekeeping - Total	6300	\$ 126,593	\$ 0	\$ 126,593	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	96,112	0	96,112	(Sch 5)
025		Depreciation: Equipment	7140	11,742	0	11,742	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	102,395	(38,528)	63,867	(Sch 5)
040		Property Taxes	7300	74,288	(12,939)	61,349	(Sch 5)
045		Property Insurance	7400	5,972	0	5,972	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	232,655	0	232,655	(Sch 5)
055		Interest - Other	7600	0	0	0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,141,435	\$ (51,467)	\$ 1,089,968	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 74,246	\$ 0	\$ 74,246	(Sch 3)
060	.20-.39	Fringe Benefits	6400	19,672	0	19,672	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	20,259	(16,031)	4,228	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 114,177	\$ (16,031)	\$ 98,146	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 206,441	\$ 0	\$ 206,441	(Sch 3)
065	.20-.39	Fringe Benefits	6500	50,085	0	50,085	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	285,676	0	285,676	(Sch 4)
065		Dietary - Total	6500	\$ 542,202	\$ 0	\$ 542,202	
070		Provision for Bad Debts	7700	\$ 0	\$ 0	\$ 0	
		<b>Ancillary Services</b>					
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	6,510	0	6,510	(Sch 4)
075		Patient Supplies - Total	8100	\$ 6,510	\$ 0	\$ 6,510	
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:  
ARCADIA HEALTH CARE CENTER

Fiscal Period:  
JUNE 1, 2011 THROUGH MAY 31, 2012

NPI:  
1780677088

OSHPD Facility Number:  
206190036

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	288,035	0	288,035	(Sch 4)
080		Physical Therapy - Total	8200	\$ 288,035	\$ 0	\$ 288,035	
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	304,713	0	304,713	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 304,713	\$ 0	\$ 304,713	
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	45,993	0	45,993	(Sch 4)
083		Speech Pathology - Total	8280	\$ 45,993	\$ 0	\$ 45,993	
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	146,315	0	146,315	(Sch 4)
085		Pharmacy - Total	8300	\$ 146,315	\$ 0	\$ 146,315	
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	10,738	0	10,738	(Sch 4)
090		Laboratory - Total	8400	\$ 10,738	\$ 0	\$ 10,738	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	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	12,480	(4,072)	8,408	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 12,480	\$ (4,072)	\$ 8,408	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ARCADIA HEALTH CARE CENTER

Fiscal Period:  
JUNE 1, 2011 THROUGH MAY 31, 2012

NPI:  
1780677088

OSHPD Facility Number:  
206190036

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	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	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 814,784	\$ (4,072)	\$ 810,712	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,774,327	\$ 0	\$ 1,774,327	(Sch 2)
105	.20-.39	Fringe Benefits	6110	469,934	0	469,934	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	182,814	(37,562)	145,252	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,427,075	\$ (37,562)	\$ 2,389,513	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	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	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	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	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	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	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	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	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ARCADIA HEALTH CARE CENTER

Fiscal Period:  
JUNE 1, 2011 THROUGH MAY 31, 2012

NPI:  
1780677088

OSHPD Facility Number:  
206190036

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	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100	0	0	0
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900	0	0	0
140	.49	Agency Staff	8900	0	0	0
140	.40-.99	Other - Nonlabor	8900	0	4,072	4,072
140		Beauty and Barber - Total	8900	\$ 0	\$ 4,072	\$ 4,072
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100	0	0	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	0	0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 2,427,075	\$ (33,490)	\$ 2,393,585
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 56,771	\$ 0	\$ 56,771
155	.20-.39	Fringe Benefits	6600	14,739	0	14,739
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	2,783	0	2,783
155		Social Services - Total	6600	\$ 74,293	\$ 0	\$ 74,293

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ARCADIA HEALTH CARE CENTER

Fiscal Period:  
JUNE 1, 2011 THROUGH MAY 31, 2012

NPI:  
1780677088

OSHPD Facility Number:  
206190036

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	\$ 49,027	\$ 0	\$ 49,027	(Sch 2)
160	.20-.39	Fringe Benefits	6700	11,005	0	11,005	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,880	0	2,880	(Sch 4)
160		Activities - Total	6700	\$ 62,912	\$ 0	\$ 62,912	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 386,441	\$ 0	\$ 386,441	(Sch 6)
165	.20-.39	Fringe Benefits	6900	120,923	0	120,923	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,017,528	(616,262)	401,266	(Sch 6)
165		Administration - Total	6900	\$ 1,524,892	\$ (616,262)	\$ 908,630	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 59,079	\$ 0	\$ 59,079	(Sch 3)
166	.20-.39	Fringe Benefits	6900	16,302	0	16,302	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,906	0	5,906	(Sch 4)
166		Medical Records - Total	6900	\$ 81,287	\$ 0	\$ 81,287	
167		CDPH Licensing Fees	6900	\$ 0	\$ 35,635	\$ 35,635	(Sch 6)
168		Professional Liability Insurance	6900	\$ 0	\$ 100,198	\$ 100,198	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 450,659	\$ 450,659	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 43,735	\$ 0	\$ 43,735	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,523	0	15,523	(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	\$ 59,258	\$ 0	\$ 59,258	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 1,802,642	\$ (29,770)	\$ 1,772,872	
200		<b>Total</b>		\$ 6,842,315	\$ (134,830)	\$ 6,707,485	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 113,569
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
ARCADIA HEALTH CARE CENTER

NPI:  
1780677088

OSHPD Facility Number:  
206190036

Fiscal Period:  
JUNE 1, 2011 THROUGH MAY 31, 2012

Line No.	Sub No.	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	(38,528)	63,868					(102,396)	
040	4	Property Taxes	(12,939)							
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	(16,031)	(16,031)						
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							





Provider Name:  
ARCADIA HEALTH CARE CENTER

NPI:  
1780677088

OSHPD Facility Number:  
206190036

Fiscal Period:  
JUNE 1, 2011 THROUGH MAY 31, 2012

Line No.	Sub No.	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
167	4	CDPH Licensing Fees	35,635			35,635				
168	4	Professional Liability Insurance	100,198				100,198			
169	4	Quality Assurance Fees	450,659					450,659		
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200		Total	<u>(\$134,830)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(102,396)</u>	<u>(19,495)</u>
			(To Sch 8)							









Provider Name							Fiscal Period	NPI	Adjustments	
ARCADIA HEALTH CARE CENTER							JUNE 1, 2011 THROUGH MAY 31, 2012	1780677088	12	
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	N/A			8	210	N/A	Total Facility Group Health Insurance To include group health insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$113,569	\$113,569

Provider Name							Fiscal Period	NPI	Adjustments		
ARCADIA HEALTH CARE CENTER							JUNE 1, 2011 THROUGH MAY 31, 2012	1780677088	12		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b>RECLASSIFICATIONS OF REPORTED COSTS</b>											
2	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	\$20,259	(\$16,031)	\$4,228	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	182,814	(14,062)	168,752 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	1,017,528	(33,775)	983,753 *	
	10.5	035	4	8A-1	035	4	Leases and Rentals	102,395	63,868	166,263 *	
							To reclassify lease and rental expense to the appropriate cost center.				
							42 CFR 483.75 / CCR, Title 22, Section 72305				
							CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
3	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$12,480	(\$4,072)	\$8,408	
	10.5	140	4	8A-1	140	4	Beauty and Barber - Other - Nonlabor	0	4,072	4,072	
							To reclassify beauty and barber expense to the appropriate cost center.				
							42 CFR 483.75 / CCR, Title 22, Section 72305				
							CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2328				
4	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$168,752	(\$23,500)	\$145,252	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 983,753	23,500	1,007,253 *	
							To reclassify medical director expense to the appropriate cost center.				
							42 CFR 483.75 / CCR, Title 22, Section 72305				
							CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,007,253	(\$35,635)	\$971,618 *	
	10.5	167	4	8A-1	167	4	CDPH Licensing Fees	0	35,635	35,635	
							To reclassify other license fees to the appropriate cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				
							CCR, Title 22, Sections 52100, 52101, and 52506				
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$971,618	(\$100,198)	\$871,420 *	
	10.5	168	4	8A-1	168	4	Professional Liability Insurance	0	100,198	100,198	
							To reclassify liability insurance expense to the appropriate cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				
							CCR, Title 22, Sections 52100, 52101, and 52506				

Provider Name							Fiscal Period		NPI		Adjustments
ARCADIA HEALTH CARE CENTER							JUNE 1, 2011 THROUGH MAY 31, 2012		1780677088		12
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>											
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$871,420	(\$450,659)	\$420,761 *
	10.5	169	4	8A-1	169	4	Quality Assurance Fees		0	450,659	450,659
							To reclassify quality assurance fees to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52100, 52101, and 52506				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
ARCADIA HEALTH CARE CENTER							JUNE 1, 2011 THROUGH MAY 31, 2012	1780677088	12		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
8	10.5	035	4	8A-1	035	4	Leases and Rentals To eliminate related party lease expenses. 42 CFR 413.17, 413.134(h), 413.20, and 413.24 CMS Pub. 15-1, Sections 1005, 1011.4, 1011.5, 2300, and 2304	*	\$166,263	(\$102,396)	\$63,867
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate advertising expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105	*	\$420,761	(\$19,495)	\$401,266
10	10.5	040	4	8A-1	040	4	Property Taxes To adjust the property tax expense to agree with the property tax bills. 42 CFR 413.50 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2302.1		\$74,288	(\$12,939)	\$61,349

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
ARCADIA HEALTH CARE CENTER							JUNE 1, 2011 THROUGH MAY 31, 2012	1780677088	12	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENT TO REPORTED STATISTICS</u></b>										
11	10.7	005	1	7	005		Plant Operations and Maintenance (Square Feet)	0	583	583
	10.7	010	1,2	7	010		Housekeeping	0	203	203
	10.7	060	1,2,3	7	060		Laundry and Linen	0	711	711
	10.7	065	1,2,3	7	065		Dietary	0	4,203	4,203
	10.7	100	1,2,3	7	100		Other Ancillary Services	130	(130)	0
	10.7	140	1,2,3	7	140		Beauty and Barber	0	130	130
	10.7	145	1,2,3	7	145		Other Nonreimbursable	0	163	163
	10.7	155	1,2,3	7	155		Social Services	0	458	458
	10.7	160	1,2,3	7	160		Activities	0	1,379	1,379
	10.7	165	1,2,3	7	165		Administration	0	1,647	1,647
	10.7	166	1,2,3	7	166		Medical Records	0	26	26
	10.7	170	1,2,3	7	170		Inservice Education - Nursing	0	325	325
	10.7	175	1	7	N/A		Total - Square Feet	22,120	9,698	31,818
	10.7	175	2	7	N/A		Total - Square Feet	22,120	9,115	31,235
	10.7	175	3	7	N/A		Total - Square Feet	22,120	8,912	31,032
To adjust square footage statistics to agree with the audited square footage schedule. 42 CFR 413.24 / CMS Pub. 15-1, Section 2300 and 2306										

Provider Name							Fiscal Period	NPI	Adjustments	
ARCADIA HEALTH CARE CENTER							JUNE 1, 2011 THROUGH MAY 31, 2012	1780677088	12	
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>										
12	4.1	5	2	1	15	Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal nursing facility days to agree with the following paid claims summary report: Report Date: July 18, 2013 Payment Period: June 1, 2011 through June 30, 2013 Service Period: June 1, 2011 through May 31, 2012 42 CFR, 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541	25,253	(497)	24,756	