

**REPORT  
ON THE  
RATE SETTING AUDIT**

**BAYSIDE CARE CENTER  
MORRO BAY, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1174511612**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2012**

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

**Section Chief: Michael Harrold  
Audit Supervisor: Kathleen Atkins  
Auditor: Kathleen Nuzzolese**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

March 18, 2014

Marie Moya, Controller  
Compass Health, Inc.  
200 South 13th Street, Suite 205  
Grover Beach, CA 93433-3302

BAYSIDE CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1174511612  
FISCAL PERIOD ENDED DECEMBER 31, 2012

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

The audit adjustments identified in this audit report for Workers' Compensation expense correct misrepresentations and/or errors that were the subject of audit adjustments in the preceding audit report for this facility issued by the Financial Audits Branch. The misrepresentations and/or errors in question are not subject to a pending appeal. You are hereby notified Civil Money Penalties may be imposed as permitted by Welfare and Institutions Code, Section 14123.25 if these misrepresentations and errors are found in future cost reports filed on behalf of this facility. These penalties range from \$100 to \$1,000 per adjustment to reported costs, up to three times the amount for each item or service improperly claimed, whichever is greater.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$175, which resulted from Medi-Cal overpayments

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

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

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

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

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

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

**United States Postal Service (USPS)**

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

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

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

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

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

Original Signed by

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

Certified

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

Provider Name:  
BAYSIDE CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1174511612

OSHPD Facility No.:  
206400497

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	\$ 4,413,306	\$ 94.34
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,132,038	\$ 24.20
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 864,077	\$ 18.47
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 759,191	\$ 16.23
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 50,316	\$ 1.08
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 38,201	\$ 0.82
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 36,027	\$ 0.77
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 38,492	\$ 0.82
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 613,094	\$ 13.11
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 840,646	\$ 17.97
11	Cost of Routine Service/Audited Total Costs	\$ 8,841,380	\$ 8,785,388	\$ 187.81
12	Total Patient Days (Adj )	46,779	46,779	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 189.00	\$ 187.81	
14	Overpayments (Adj 11)	\$ 0	\$ (175)	
15	Medi-Cal Days (Adj 9)	32,458	2,649	
16	Medi-Cal Managed Care Days (Adj 10)		30,167	
<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:  
BAYSIDE CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1174511612

OSHPD Facility No.:  
206400497

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:**  
BAYSIDE CARE CENTER

**Fiscal Period:**  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

**NPI:**  
1174511612

**OSHPD Facility No.:**  
206400497

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	\$ 105,579	\$ 105,579		
160	Activities	149,714		\$ 149,714	
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	313,807	0	0	313,807
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	217,962	0	0	217,962
083	Speech Pathology	49,979	0	0	49,979
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	4,158,013	105,579	149,714	4,413,306
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>\$ 4,995,054</b>	<b>\$ 105,579</b>	<b>\$ 149,714</b>	<b>\$ 4,995,054</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
BAYSIDE CARE CENTER

NPI:  
1174511612

OSHPD Facility Number:  
206400497

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 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	\$ 110,868	\$ 110,868										
010	Housekeeping	181,437	0	\$ 181,437									
060	Laundry and Linen	157,659	1,973	3,229	\$ 162,861								
065	Dietary	574,690	16,114	26,371	0	\$ 617,175							
155	Social Services	N/A	868	1,421	0	0	\$ 2,290						
160	Activities	N/A	7,382	12,080	0	0	0	\$ 19,462					
165	Administration	N/A	5,182	8,480	0	0	0	0		\$ 13,661	\$ 13,661		
166	Medical Records	89,262	1,737	2,842	0	0	0	0		93,841		\$ 93,841	
170	Inservice Education - Nursing	50,838	2,822	4,619	0	0	0	0	\$ 58,279				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		2,272	3,719	0	0	0	0	0	5,991	81	557	\$ 6,630
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,158	1,895	0	0	0	0	0	3,053	562	3,860	7,475
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,158	1,895	0	0	0	0	0	3,053	398	2,736	6,187
083	Speech Pa hology		1,158	1,895	0	0	0	0	0	3,053	112	766	3,930
085	Pharmacy		410	671	0	0	0	0	0	1,081	415	2,854	4,351
090	Laboratory		579	947	0	0	0	0	0	1,526	33	229	1,789
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	30	206	236
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		67,302	110,141	162,861	617,175	2,290	19,462	58,279	1,037,510	12,013	82,516	1,132,038
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 Inpa ient 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 Rou ine 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		753	1,232	0	0	0	0	0	1,984	17	117	2,118
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 1,164,754	\$ 110,868	\$ 181,437	\$ 162,861	\$ 617,175	\$ 2,290	\$ 19,462	\$ 58,279	\$ 1,057,252	\$ 13,661	\$ 93,841	\$ 1,164,754

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
BAYSIDE CARE CENTER

NPI:  
1174511612

OSHPD Facility Number:  
206400497

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 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	\$ 274,494	\$ 274,494										
010	Housekeeping	25,795	0	\$ 25,795									
060	Laundry and Linen	24,934	4,885	459	\$ 30,279								
065	Dietary	286,947	39,896	3,749	0	\$ 330,592							
155	Social Services	14,350	2,150	202	0	0	\$ 16,702						
160	Activities	16,222	18,276	1,717	0	0	0	\$ 36,215					
165	Administration	N/A	12,829	1,206	0	0	0	0		\$ 14,034	\$ 14,034		
166	Medical Records	27,162	4,300	404	0	0	0	0		31,866		\$ 31,866	
170	Inservice Education - Nursing	0	6,988	657	0	0	0	0	\$ 7,644				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	17,435	5,626	529	0	0	0	0	0	23,590	83	189	\$ 23,862
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	2,867	269	0	0	0	0	0	3,136	577	1,311	5,024
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	2,867	269	0	0	0	0	0	3,136	409	929	4,474
083	Speech Pathology	0	2,867	269	0	0	0	0	0	3,136	115	260	3,511
085	Pharmacy	237,921	1,015	95	0	0	0	0	0	239,032	427	969	240,428
090	Laboratory	11,867	1,433	135	0	0	0	0	0	13,435	34	78	13,547
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	17,601	0	0	0	0	0	0	0	17,601	31	70	17,702
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	219,993	166,631	15,659	30,279	330,592	16,702	36,215	7,644	823,716	12,341	28,020	864,077
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	0	1,863	175	0	0	0	0	0	2,039	17	40	2,096
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,174,721</b>	<b>\$ 274,494</b>	<b>\$ 25,795</b>	<b>\$ 30,279</b>	<b>\$ 330,592</b>	<b>\$ 16,702</b>	<b>\$ 36,215</b>	<b>\$ 7,644</b>	<b>\$ 1,128,820</b>	<b>\$ 14,034</b>	<b>\$ 31,866</b>	<b>\$ 1,174,721</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name  
BAYSIDE CARE CENTER

Fiscal Period  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI  
1174511612

OSHPD Facility Number  
206400497

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 94% Of Total	Property Tax 6% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 820,807	94%							
	Property Tax (line 40)	54,400	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 40,904	\$ 40,904				
166	Medical Records				13,711		\$ 13,711			
170	Inservice Education - Nursing			\$ 22,280						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	17,938	243	81	\$ 18,263	\$ 17,128	\$ 1,135
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	9,141	1,683	564	11,387	10,679	708
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	9,141	1,193	400	10,733	10,066	667
083	Speech Pathology			0	9,141	334	112	9,586	8,990	596
085	Pharmacy			0	3,237	1,244	417	4,898	4,594	304
090	Laboratory			0	4,570	100	33	4,704	4,411	292
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	90	30	120	113	7
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			22,280	761,483	35,967	12,056	809,507	759,191	50,316
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	5,941	51	17	6,009	5,636	374
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 875,207</b>	<b>100%</b>	<b>\$ 22,280</b>	<b>\$ 820,592</b>	<b>\$ 40,904</b>	<b>\$ 13,711</b>	<b>\$ 875,207</b>	<b>\$ 820,807</b>	<b>\$ 54,400</b>

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name  
BAYS DE CARE CENTER

NPI  
1174511612

OSHPD Facility Number  
206400497

Fiscal Period  
JANUARY 1, 2012 THROUGH DECEMBER 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. 54% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 39% of Total	Caregiver Training 2% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 8,013												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	948,013												
	Total Costs Allocable as Administration	956,026	54%											
167	CDPH Licensing Fees	43,444	2%											
168	Professional Liability Insurance	40,972	2%											
169	Quality Assurance Fees	697,242	39%											
174	Caregiver Training	43,775	2%											
	Total	1,781,459	100%						\$ 1,781,459					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 0	\$ 5,991	\$ 23,590	\$ 17,938	\$ 47,519	10,579	\$ 5,677	\$ 258	\$ 243	\$ 4,141	\$ 260
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			313,807	3,053	3,136	9,141	329,137	73,277	39,324	1,787	1,685	28,680	1,801
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			217,962	3,053	3,136	9,141	233,292	51,939	27,873	1,267	1,195	20,328	1,276
083	Speech Pathology			49,979	3,053	3,136	9,141	65,309	14,540	7,803	355	334	5,691	357
085	Pharmacy			0	1,081	239,032	3,237	243,350	54,178	29,075	1,321	1,246	21,205	1,331
090	Laboratory			0	1,526	13,435	4,570	19,532	4,348	2,334	106	100	1,702	107
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	17,601	0	17,601	3,919	2,103	96	90	1,534	96
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			4,413,306	1,037,510	823,716	761,483	7,036,015	1,566,460	840,646	38,201	36,027	613,094	38,492
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	1,984	2,039	5,941	9,964	2,218	1,190	54	51	868	55
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,781,459		\$ 4,995,054	\$ 1,057,252	\$ 1,128,820	\$ 820,592	\$ 8,001,718	\$ 1,781,459					
	Total Administrative Costs							\$ 1,781,459		\$ 956,026	\$ 43,444	\$ 40,972	\$ 697,242	\$ 43,775
	Unit Cost Multiplier							0.22263456						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 107,502	\$ 45,901	\$ 54,615	\$ 208,018						
	<b>TOTAL FACILITY COSTS</b>							\$ 9,991,195						

(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:  
BAYSIDE CARE CENTER

NPI:  
1174511612

OSHPD Facility Number:  
206400497

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )		
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	410									
010	Housekeeping										
060	Laundry and Linen	409	409	409							
065	Dietary	3,340	3,340	3,340							
155	Social Services	180	180	180							
160	Activities	1,530	1,530	1,530							
165	Administration	1,074	1,074	1,074							
166	Medical Records	360	360	360							
170	Inservice Education - Nursing	585	585	585							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	471	471	471						47,519	47,519
077	Specialized Support Surfaces									0	0
080	Physical Therapy	240	240	240						329,137	329,137
081	Respiratory Therapy									0	0
082	Occupational Therapy	240	240	240						233,292	233,292
083	Speech Pathology	240	240	240						65,309	65,309
085	Pharmacy	85	85	85						243,350	243,350
090	Laboratory	120	120	120						19,532	19,532
095	Home Health Services									0	0
100	Other Ancillary Services									17,601	17,601
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	13,950	13,950	13,950	466,670	140,001	4,378,006	4,378,006	4,378,006	7,036,015	7,036,015
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	156	156	156						9,964	9,964
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	23,390	22,980	22,980	466,670	140,001	4,378,006	4,378,006	4,378,006	8,001,718	8,001,718
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 105,579 0.024115773	\$ 149,714 0.034196847			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 110,868 4.82454308	\$ 181,437 7.89543081	\$ 162,861 0.34898637	\$ 617,175 4.40835932	\$ 2,290 0.00052298	\$ 19,462 0.00444530	\$ 58,279 0.01331181	\$ 13,661 0.00170729	\$ 93,841 0.01172763
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 274,494 11.94490862	\$ 25,795 1.12249782	\$ 30,279 0.06488219	\$ 330,592 2.36135554	\$ 16,702 0.00381501	\$ 36,215 0.00827206	\$ 7,644 0.00174610	\$ 14,034 0.00175392	\$ 31,866 0.00398243
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 875,207 37.41799915	\$ 15,341 0.66759703	\$ - 0.00000000	\$ 15,577 0.03337907	\$ 127,206 0.90860702	\$ 6,855 0.00156587	\$ 58,271 0.01330993	\$ 22,280 0.00508909	\$ 40,904 0.00511189	\$ 13,711 0.00171348

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BAYSIDE CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1174511612

OSHPD Facility Number:  
206400497

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	\$ 90,094	\$ 0	\$ 90,094	(Sch 3)
005	.20-.39	Fringe Benefits	6200	20,916	(142)	20,774	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	274,494	0	274,494	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 385,504	\$ (142)	\$ 385,362	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	181,437	0	181,437	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	25,795	0	25,795	(Sch 4)
010		Housekeeping - Total	6300	\$ 207,232	\$ 0	\$ 207,232	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 2,820	\$ 0	\$ 2,820	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	9,738	0	9,738	(Sch 5)
025		Depreciation: Equipment	7140	41,559	0	41,559	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	766,690	0	766,690	(Sch 5)
040		Property Taxes	7300	54,400	0	54,400	(Sch 5)
045		Property Insurance	7400	0	8,013	8,013	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,467,943	\$ 7,871	\$ 1,475,814	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	157,659	0	157,659	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	24,934	0	24,934	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 182,593	\$ 0	\$ 182,593	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 418,691	\$ 0	\$ 418,691	(Sch 3)
065	.20-.39	Fringe Benefits	6500	163,133	(7,134)	155,999	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	286,947	0	286,947	(Sch 4)
065		Dietary - Total	6500	\$ 868,771	\$ (7,134)	\$ 861,637	
070		Provision for Bad Debts	7700	\$	\$ 0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	17,435	0	17,435	(Sch 4)
075		Patient Supplies - Total	8100	\$ 17,435	\$ 0	\$ 17,435	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BAYSIDE CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1174511612

OSHPD Facility Number:  
206400497

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	313,807	0	313,807	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 313,807	\$ 0	\$ 313,807	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	217,962	0	217,962	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 217,962	\$ 0	\$ 217,962	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280	49,979	0	49,979	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 49,979	\$ 0	\$ 49,979	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	237,921	0	237,921	(Sch 4)
085		Pharmacy - Total	8300	\$ 237,921	\$ 0	\$ 237,921	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	11,867	0	11,867	(Sch 4)
090		Laboratory - Total	8400	\$ 11,867	\$ 0	\$ 11,867	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	17,601	0	17,601	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 17,601	\$ 0	\$ 17,601	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BAYSIDE CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1174511612

OSHPD Facility Number:  
206400497

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		<b>Subtotal 075 - 102</b>		\$ 866,572	\$ 0	\$ 866,572	
		<b>Routine Services</b>					
105		Skilled Nursing Care					
105	.01-19	Salaries and Wages	6110	\$ 3,194,994	\$ 44,366	\$ 3,239,360	(Sch 2)
105	.20-39	Fringe Benefits	6110	938,333	(19,680)	918,653	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-99	Other - Nonlabor	6110	219,993	0	219,993	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,353,320	\$ 24,686	\$ 4,378,006	
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:  
BAYSIDE CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1174511612

OSHPD Facility Number:  
206400497

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
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
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
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900		0	0
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 4,353,320	\$ 24,686	\$ 4,378,006
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 80,805	\$ 0	\$ 80,805
155	.20-.39	Fringe Benefits	6600	25,127	(353)	24,774
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	14,350	0	14,350
155		Social Services - Total	6600	\$ 120,282	\$ (353)	\$ 119,929

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BAYSIDE CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1174511612

OSHPD Facility Number:  
206400497

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	\$ 110,986	\$ 0	\$ 110,986	(Sch 2)
160	.20-39	Fringe Benefits	6700	40,047	(1,319)	38,728	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-99	Other - Nonlabor	6700	16,222	0	16,222	(Sch 4)
160		Activities - Total	6700	\$ 167,255	\$ (1,319)	\$ 165,936	
165		Administration					
165	.01-19	Salaries and Wages	6900	\$ 304,040	\$ 38,150	\$ 342,190	(Sch 6)
165	.20-39	Fringe Benefits	6900	97,598	19,255	116,853	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-99	Other - Nonlabor	6900	566,912	(77,942)	488,970	(Sch 6)
165		Administration - Total	6900	\$ 968,550	\$ (20,537)	\$ 948,013	
166		Medical Records					
166	.01-19	Salaries and Wages	6900	\$ 67,646	\$ 0	\$ 67,646	(Sch 3)
166	.20-39	Fringe Benefits	6900	21,035	581	21,616	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-99	Other - Nonlabor	6900	27,162	0	27,162	(Sch 4)
166		Medical Records - Total	6900	\$ 115,843	\$ 581	\$ 116,424	
167		CDPH Licensing Fees	6900	\$ 43,444	\$ 0	\$ 43,444	(Sch 6)
168		Professional Liability Insurance	6900	\$ 48,985	\$ (8,013)	\$ 40,972	(Sch 6)
169		Quality Assurance Fees	6900	\$ 697,242	\$ 0	\$ 697,242	(Sch 6)
170		Inservice Education - Nursing					
170	.01-19	Salaries and Wages	6800	\$ 78,887	\$ (35,867)	\$ 43,020	(Sch 3)
170	.20-39	Fringe Benefits	6800	16,726	(8,908)	7,818	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 95,613	\$ (44,775)	\$ 50,838	
174		Caregiver Training					
174	.01-19	Salaries and Wages	6900	\$ 82,516	\$ (46,649)	\$ 35,867	(Sch 6)
174	.20-39	Fringe Benefits	6900	23,009	(15,101)	7,908	(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	\$ 105,525	\$ (61,750)	\$ 43,775	
		<b>Subtotal 155 - 174</b>		\$ 2,362,739	\$ (136,166)	\$ 2,226,573	
200		<b>Total</b>		\$ 10,101,938	\$ (110,743)	\$ 9,991,195	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 390,289	
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\* For informational purposes only, this amount is included in various cost centers above.





<b>Provider Name</b>	<b>NPI</b>	<b>OSHPD Facility Number</b>	<b>Fiscal Period</b>
BAYS DE CARE CENTER	1174511612	206400497	JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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 7	AUDIT ADJ 8	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	(353)						(353)		
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	(1,319)						(1,319)		
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	38,150	38,150							
165	2	Administration - Fringe Benefits	19,255	11,179					8,076		
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	(77,942)					(29,670)		(48,272)	
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	581						581		
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	(8,013)				(8,013)				
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	(35,867)		(35,867)						
170	2	Inservice Education - Nursing - Fringe Benefits	(8,908)		(7,605)				(1,303)		
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	(46,649)		35,867	(82,516)					
174	2	Caregiver Training - Fringe Benefits	(15,101)		7,605	(23,009)			303		

Provider Name  
BAYS DE CARE CENTER

NPI  
1174511612

OSHPD Facility Number  
206400497

Fiscal Period  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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 7	AUDIT ADJ 8	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$110,743)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(29,670)</u>	<u>(32,801)</u>	<u>(48,272)</u>	<u>0</u>

Provider Name							Fiscal Period			NPI		Adjustments
BAYSIDE CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1174511612		11
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	N/A	Total Facility Group Health Insurance To include group health insurance expense in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$390,289	\$390,289

Provider Name							Fiscal Period	NPI		Adjustments	
BAYSIDE CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1174511612		11	
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><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
2	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$3,194,994	(\$38,150)	\$3,156,844 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	938,333	(11,179)	927,154 *	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	304,040	38,150	342,190	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	97,598	11,179	108,777 *	
							To reclassify the Central Supply Clerk wages and benefits to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000(b) and 52501				
3	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages	\$78,887	(\$35,867)	\$43,020	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	16,726	(7,605)	9,121 *	
	10.5	174	1	8A-1	174	1	Caregiver Training - Salaries and Wages	82,516	35,867	118,383 *	
	10.5	174	2	8A-1	174	2	Caregiver Training - Fringe Benefits	23,009	7,605	30,614 *	
							To reclassify formal education program trainer costs to the Caregiver Training cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(j), 52501 and 52506(d)				
4	10.5	174	1	8A-1	174	1	Caregiver Training - Salaries and Wages	* \$118,383	(\$82,516)	\$35,867	
	10.5	174	2	8A-1	174	2	Caregiver Training - Fringe Benefits	* 30,614	(23,009)	7,605 *	
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	* 3,156,844	82,516	3,239,360	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 927,154	23,009	950,163 *	
							To reclassify formal education program trainee costs to the Skilled Nursing cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(j), 52501 and 52506(d)				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
BAYSIDE CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1174511612	11	
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>										
5	10.5	168	4	8A-1	168	4	Professional Liability Insurance	\$48,985	(\$8,013)	\$40,972
	10.5	045	4	8A-1	045	4	Property Insurance	0	8,013	8,013
							To reclassify property insurance to the Property Insurance cost center.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			
							CCR, Title 22, Sections 52000 and 52501			

Provider Name							Fiscal Period	NPI		Adjustments
BAYSIDE CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1174511612		11
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>										
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate legal fees due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$566,912	(\$29,670)	\$537,242 *
7	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$20,916	(\$142)	\$20,774
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	163,133	(7,134)	155,999
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 950,163	(31,510)	918,653
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	25,127	(353)	24,774
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	40,047	(1,319)	38,728
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 108,777	8,076	116,853
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	21,035	581	21,616
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	* 9,121	(1,303)	7,818
	10.5	174	2	8A-1	174	2	Caregiver Training - Fringe Benefits To adjust workers compensation expense to agree with the provider's paid claims and excess insurance expense because the provider does not meet the conditions of self-insurance. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2162, 2162.7, 2300 and 2304	* 7,605	303	7,908
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Compass Health, Inc. Home Office Audit Report for fiscal period ended 12/31/12. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	* \$537,242	(\$48,272)	\$488,970

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
BAYSIDE CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1174511612	11		
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 PATIENT DAYS</b>											
9	4.1	5	2	1	15	N/A	Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: 01/01/12 - 12/31/12 Payment Period: 01/01/12 - 08/31/13 Report Date: 09/17/13 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 51511	32,458	(29,809)	2,649	
10	Not Reported			1	16	N/A	Medi-Cal Managed Care Days - Skilled Nursing Care To adjust Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	30,167	30,167	

Provider Name							Fiscal Period	NPI	Adjustments	
BAYSIDE CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1174511612	11	
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 OTHER MATTERS</u></b>										
11	Not Reported			1	14	N/A	Overpayments - Skilled Nursing Care To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1	\$0	\$175	\$175