

**REPORT
ON THE
RATE SETTING AUDIT**

**ARROYO GRANDE CARE CENTER
ARROYO GRANDE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1396733887**

**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: Kathy Atkins
Auditor: Susan Calvino**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 24, 2014

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

ARROYO GRANDE CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1396733887
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 Schedule

Marie Moya
Page 2

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—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:
ARROYO GRANDE CARE CENTER

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

NPI:
1396733887

OSHPD Facility No.:
206400527

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,368,424	\$ 99.80
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 853,354	\$ 25.28
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 672,756	\$ 19.93
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 478,431	\$ 14.18
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 22,694	\$ 0.67
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 23,966	\$ 0.71
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 23,294	\$ 0.69
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 8,304	\$ 0.25
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 406,869	\$ 12.06
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 710,725	\$ 21.06
11	Cost of Routine Service/Audited Total Costs	\$ 6,580,154	\$ 6,568,818	\$ 194.63
12	Total Patient Days (Adj)	33,751	33,751	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 194.96	\$ 194.63	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 10)	21,210	617	
16	Medi-Cal Managed Care Days (Adj 11)		20,574	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
21	Medi-Cal Days (Adj)	0	0	
MENTALLY DISORDERED CARE				
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	
DEVELOPMENTALLY DISABLED CARE				
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	
SUBACUTE CARE				
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:
ARROYO GRANDE CARE CENTER

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

NPI:
1396733887

OSHPD Facility No.:
206400527

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
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	
TRANSITIONAL INPATIENT CARE				
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	
HOSPICE INPATIENT CARE				
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	
OTHER ROUTINE SERVICES				
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:
ARROYO GRANDE CARE CENTER

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

NPI:
1396733887

OSHPD Facility No.:
206400527

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 93,237	\$ 93,237		
160	Activities	108,905		\$ 108,905	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	421,739	0	0	421,739
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	366,325	0	0	366,325
083	Speech Pathology	55,722	0	0	55,722
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	3,166,282	93,237	108,905	3,368,424 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 4,212,210	\$ 93,237	\$ 108,905	\$ 4,212,210

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ARROYO GRANDE CARE CENTER

NPI:
1396733887

OSHPD Facility Number:
206400527

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	
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 81,478	\$ 81,478										
010	Housekeeping	156,168	723	\$ 156,891									
060	Laundry and Linen	100,742	2,468	4,796	\$ 108,006								
065	Dietary	380,843	11,826	22,976	0	\$ 415,646							
155	Social Services	N/A	1,673	3,250	0	0	\$ 4,922						
160	Activities	N/A	2,337	4,541	0	0	0	\$ 6,878					
165	Administration	N/A	3,463	6,728	0	0	0	0		\$ 10,191	\$ 10,191		
166	Medical Records	93,924	1,126	2,187	0	0	0	0		97,237		\$ 97,237	
170	Inservice Education - Nursing	73,639	2,170	4,216	0	0	0	0	\$ 80,025				
ANCILLARY SERVICES													
075	Patient Supplies		674	1,309	0	0	0	0	0	1,982	48	461	\$ 2,491
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	4	40	44
080	Physical Therapy		1,022	1,985	0	0	0	0	0	3,007	681	6,499	10,187
081	Respiratory Therapy		54	105	0	0	0	0	0	160	1	10	171
082	Occupational Therapy		1,022	1,985	0	0	0	0	0	3,007	594	5,671	9,272
083	Speech Pa hology		1,022	1,985	0	0	0	0	0	3,007	108	1,028	4,143
085	Pharmacy		0	0	0	0	0	0	0	0	443	4,226	4,669
090	Laboratory		0	0	0	0	0	0	0	0	6	61	68
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	57	545	602
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		51,338	99,740	108,006	415,646	4,922	6,878	80,025	766,555	8,234	78,565	853,354*
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*
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		561	1,089	0	0	0	0	0	1,650	14	130	1,793
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 886,794	\$ 81,478	\$ 156,891	\$ 108,006	\$ 415,646	\$ 4,922	\$ 6,878	\$ 80,025	\$ 779,367	\$ 10,191	\$ 97,237	\$ 886,794

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ARROYO GRANDE CARE CENTER

NPI:
1396733887

OSHPD Facility Number:
206400527

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 236,426	\$ 236,426										
010	Housekeeping	23,026	2,099	\$ 25,125									
060	Laundry and Linen	17,816	7,162	768	\$ 25,746								
065	Dietary	203,260	34,317	3,679		\$ 241,256							
155	Social Services	10,632	4,854	520	0	0	\$ 16,006						
160	Activities	16,368	6,782	727	0	0	0	\$ 23,877					
165	Administration	N/A	10,048	1,077	0	0	0	0		\$ 11,126	\$ 11,126		
166	Medical Records	20,104	3,266	350	0	0	0	0		23,721		\$ 23,721	
170	Inservice Education - Nursing	0	6,297	675	0	0	0	0	\$ 6,972				
ANCILLARY SERVICES													
075	Patient Supplies	22,193	1,955	210	0	0	0	0	0	24,357	53	112	\$ 24,522
077	Specialized Support Surfaces	2,666	0	0	0	0	0	0	0	2,666	5	10	2,680
080	Physical Therapy	0	2,965	318	0	0	0	0	0	3,283	744	1,585	5,612
081	Respiratory Therapy	0	157	17	0	0	0	0	0	174	1	3	178
082	Occupational Therapy	0	2,965	318	0	0	0	0	0	3,283	649	1,383	5,315
083	Speech Pathology	0	2,965	318	0	0	0	0	0	3,283	118	251	3,651
085	Pharmacy	282,737	0	0	0	0	0	0	0	282,737	484	1,031	284,252
090	Laboratory	4,108	0	0	0	0	0	0	0	4,108	7	15	4,130
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	36,447	0	0	0	0	0	0	0	36,447	62	133	36,642
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	165,802	148,968	15,973	25,746	241,256	16,006	23,877	6,972	644,600	8,989	19,166	672,756 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	1,506	1,627	174	0	0	0	0	0	3,307	15	32	3,354
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,043,091	\$ 236,426	\$ 25,125	\$ 25,746	\$ 241,256	\$ 16,006	\$ 23,877	\$ 6,972	\$ 1,008,245	\$ 11,126	\$ 23,721	\$ 1,043,091

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name
ARROYO GRANDE CARE CENTER

Fiscal Period
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI
1396733887

OSHPD Facility Number
206400527

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 95% Of Total	Property Tax 5% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 511,593	95%							
	Property Tax (line 40)	24,267	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 22,979	\$ 22,979				
166	Medical Records				7,470		\$ 7,470			
170	Inservice Education - Nursing			\$ 14,399						
ANCILLARY SERVICES										
075	Patient Supplies			0	4,470	109	35	\$ 4,614	\$ 4,405	\$ 209
077	Specialized Support Surfaces			0	0	9	3	12	12	1
080	Physical Therapy			0	6,780	1,536	499	8,815	8,416	399
081	Respiratory Therapy			0	360	2	1	363	347	16
082	Occupational Therapy			0	6,780	1,340	436	8,555	8,168	387
083	Speech Pathology			0	6,780	243	79	7,102	6,780	322
085	Pharmacy			0	0	999	325	1,323	1,263	60
090	Laboratory			0	0	15	5	19	18	1
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	129	42	171	163	8
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			14,399	476,523	18,566	6,035	501,125	478,431	22,694
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	3,720	31	10	3,760	3,590	170
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 535,860	100%	\$ 14,399	\$ 505,412	\$ 22,979	\$ 7,470	\$ 535,860	\$ 511,593	\$ 24,267

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name
ARROYO GRANDE CARE CENTER

NPI
1396733887

OSHPD Facility Number
206400527

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. 61% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 35% of Total	Caregiver Training 1% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 4,500												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	875,131												
	Total Costs Allocable as Administration	879,631	61%											
167	CDPH Licensing Fees	29,662	2%											
168	Professional Liability Insurance	28,830	2%											
169	Quality Assurance Fees	503,563	35%											
174	Caregiver Training	10,278	1%											
	Total	1,451,964	100%						\$ 1,451,964					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 1,982	\$ 24,357	\$ 4,470	\$ 30,809	6,877	\$ 4,166	\$ 140	\$ 137	\$ 2,385	\$ 49
077	Specialized Support Surfaces			0	0	2,666	0	2,666	595	360	12	12	206	4
080	Physical Therapy			421,739	3,007	3,283	6,780	434,808	97,049	58,794	1,983	1,927	33,658	687
081	Respiratory Therapy			0	160	174	360	694	155	94	3	3	54	1
082	Occupational Therapy			366,325	3,007	3,283	6,780	379,394	84,680	51,301	1,730	1,681	29,368	599
083	Speech Pathology			55,722	3,007	3,283	6,780	68,791	15,354	9,302	314	305	5,325	109
085	Pharmacy			0	0	282,737	0	282,737	63,107	38,231	1,289	1,253	21,886	447
090	Laboratory			0	0	4,108	0	4,108	917	555	19	18	318	6
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	36,447	0	36,447	8,135	4,928	166	162	2,821	58
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			3,368,424	766,555	644,600	476,523	5,256,103	1,173,159	710,725	23,966	23,294	406,869	8,304
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,650	3,307	3,720	8,677	1,937	1,173	40	38	672	14
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,451,964		\$ 4,212,210	\$ 779,367	\$ 1,008,245	\$ 505,412	\$ 6,505,233	\$ 1,451,964					
	Total Administrative Costs							\$ 1,451,964		\$ 879,631	\$ 29,662	\$ 28,830	\$ 503,563	\$ 10,278
	Unit Cost Multiplier							0.22319939						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 107,427	\$ 34,846	\$ 30,448	\$ 172,722							
	TOTAL FACILITY COSTS							\$ 8,129,919						

(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ARROYO GRANDE CARE CENTER

NPI:
1396733887

OSHPD Facility Number:
206400527

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)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	414									
010	Housekeeping	160	160								
060	Laundry and Linen	546	546	546							
065	Dietary	2,616	2,616	2,616							
155	Social Services	370	370	370							
160	Activities	517	517	517							
165	Administration	766	766	766							
166	Medical Records	249	249	249							
170	Inservice Education - Nursing	480	480	480							
	ANCILLARY SERVICES										
075	Patient Supplies	149	149	149						30,809	30,809
077	Specialized Support Surfaces									2,666	2,666
080	Physical Therapy	226	226	226						434,808	434,808
081	Respiratory Therapy	12	12	12						694	694
082	Occupational Therapy	226	226	226						379,394	379,394
083	Speech Pathology	226	226	226						68,791	68,791
085	Pharmacy									282,737	282,737
090	Laboratory									4,108	4,108
095	Home Health Services									0	0
100	Other Ancillary Services									36,447	36,447
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,356	11,356	11,356	336,210	100,863	3,332,084	3,332,084	3,332,084	5,256,103	5,256,103
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	124	124	124						8,677	8,677
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	18,437	18,023	17,863	336,210	100,863	3,332,084	3,332,084	3,332,084	6,505,233	6,505,233
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 93,237 0.027981587	\$ 108,905 0.03268375			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 81,478 4.52077901	\$ 156,891 8.78303335	\$ 108,006 0.32124530	\$ 415,646 4.12089441	\$ 4,922 0.00147728	\$ 6,878 0.00206420	\$ 80,025 0.02401645	\$ 10,191 0.00156654	\$ 97,237 0.01494745
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 236,426 13.11801587	\$ 25,125 1.40653208	\$ 25,746 0.07657834	\$ 241,256 2.39191991	\$ 16,006 0.00480363	\$ 23,877 0.00716584	\$ 6,972 0.00209232	\$ 11,126 0.00171029	\$ 23,721 0.00364639
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 535,860 29.06438141	\$ 12,033 0.66762769	\$ 4,757 0.26631145	\$ 16,379 0.04871682	\$ 78,476 0.77804157	\$ 11,099 0.00333106	\$ 15,509 0.00465448	\$ 14,399 0.00432138	\$ 22,979 0.00353234	\$ 7,470 0.00114824

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ARROYO GRANDE CARE CENTER

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

NPI:
1396733887

OSHPD Facility Number:
206400527

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	\$ 69,473	\$ 0	\$ 69,473	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,590	(585)	12,005	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	236,426	0	236,426	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 318,489	\$ (585)	\$ 317,904	
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	156,168	0	156,168	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	23,026	0	23,026	(Sch 4)
010		Housekeeping - Total	6300	\$ 179,194	\$ 0	\$ 179,194	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 8,034	\$ 0	\$ 8,034	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	20,069	0	20,069	(Sch 5)
025		Depreciation: Equipment	7140	31,569	0	31,569	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	1,647	0	1,647	(Sch 5)
035		Leases and Rentals	7200	450,274	0	450,274	(Sch 5)
040		Property Taxes	7300	24,267	0	24,267	(Sch 5)
045		Property Insurance	7400		4,500	4,500	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,033,543	\$ 3,915	\$ 1,037,458	
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	100,742	0	100,742	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	17,816	0	17,816	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 118,558	\$ 0	\$ 118,558	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 292,635	\$ 0	\$ 292,635	(Sch 3)
065	.20-.39	Fringe Benefits	6500	90,127	(1,919)	88,208	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	203,260	0	203,260	(Sch 4)
065		Dietary - Total	6500	\$ 586,022	\$ (1,919)	\$ 584,103	
070		Provision for Bad Debts	7700	\$	\$ 0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	22,193	0	22,193	(Sch 4)
075		Patient Supplies - Total	8100	\$ 22,193	\$ 0	\$ 22,193	
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	2,666	0	2,666	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 2,666	\$ 0	\$ 2,666	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ARROYO GRANDE CARE CENTER

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

NPI:
1396733887

OSHPD Facility Number:
206400527

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	421,739	0	421,739	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 421,739	\$ 0	\$ 421,739	
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	366,325	0	366,325	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 366,325	\$ 0	\$ 366,325	
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	55,722	0	55,722	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 55,722	\$ 0	\$ 55,722	
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	282,737	0	282,737	(Sch 4)
085		Pharmacy - Total	8300	\$ 282,737	\$ 0	\$ 282,737	
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	4,108	0	4,108	(Sch 4)
090		Laboratory - Total	8400	\$ 4,108	\$ 0	\$ 4,108	
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	36,447	0	36,447	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 36,447	\$ 0	\$ 36,447	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ARROYO GRANDE CARE CENTER

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

NPI:
1396733887

OSHPD Facility Number:
206400527

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,191,937	\$ 0	\$ 1,191,937	
		Routine Services					
105		Skilled Nursing Care					
105	.01-19	Salaries and Wages	6110	\$ 2,376,076	\$ 63,670	\$ 2,439,746	(Sch 2)
105	.20-39	Fringe Benefits	6110	719,192	7,344	726,536	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-99	Other - Nonlabor	6110	165,802	0	165,802	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,261,070	\$ 71,014	\$ 3,332,084	
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:
ARROYO GRANDE CARE CENTER

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

NPI:
1396733887

OSHPD Facility Number:
206400527

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
		Other Nonreimbursable				
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	1,506	0	1,506
140		Beauty and Barber - Total	8900	\$ 1,506	\$ 0	\$ 1,506
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		Subtotal 105 - 145		\$ 3,262,576	\$ 71,014	\$ 3,333,590
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 70,856	\$ 0	\$ 70,856
155	.20-.39	Fringe Benefits	6600	22,366	15	22,381
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	10,632	0	10,632
155		Social Services - Total	6600	\$ 103,854	\$ 15	\$ 103,869

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ARROYO GRANDE CARE CENTER

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

NPI:
1396733887

OSHPD Facility Number:
206400527

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	\$ 83,529	\$ 0	\$ 83,529	(Sch 2)
160	.20-39	Fringe Benefits	6700	25,844	(468)	25,376	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-99	Other - Nonlabor	6700	16,368	0	16,368	(Sch 4)
160		Activities - Total	6700	\$ 125,741	\$ (468)	\$ 125,273	
165		Administration					
165	.01-19	Salaries and Wages	6900	\$ 296,362	\$ 37,314	\$ 333,676	(Sch 6)
165	.20-39	Fringe Benefits	6900	79,524	17,036	96,560	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-99	Other - Nonlabor	6900	488,016	(43,121)	444,895	(Sch 6)
165		Administration - Total	6900	\$ 863,902	\$ 11,229	\$ 875,131	
166		Medical Records					
166	.01-19	Salaries and Wages	6900	\$ 73,853	\$ 0	\$ 73,853	(Sch 3)
166	.20-39	Fringe Benefits	6900	19,817	254	20,071	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-99	Other - Nonlabor	6900	20,104	0	20,104	(Sch 4)
166		Medical Records - Total	6900	\$ 113,774	\$ 254	\$ 114,028	
167		CDPH Licensing Fees	6900	\$ 29,662	\$ 0	\$ 29,662	(Sch 6)
168		Professional Liability Insurance	6900	\$ 34,534	\$ (5,704)	\$ 28,830	(Sch 6)
169		Quality Assurance Fees	6900	\$ 503,563	\$ 0	\$ 503,563	(Sch 6)
170		Inservice Education - Nursing					
170	.01-19	Salaries and Wages	6800	\$ 67,614	\$ (8,182)	\$ 59,432	(Sch 3)
170	.20-39	Fringe Benefits	6800	17,093	(2,886)	14,207	(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	\$ 84,707	\$ (11,068)	\$ 73,639	
174		Caregiver Training					
174	.01-19	Salaries and Wages	6900	\$ 100,984	\$ (92,802)	\$ 8,182	(Sch 6)
174	.20-39	Fringe Benefits	6900	30,611	(28,515)	2,096	(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	\$ 131,595	\$ (121,317)	\$ 10,278	
		Subtotal 155 - 174		\$ 1,991,332	\$ (127,059)	\$ 1,864,273	
200		Total		\$ 8,183,968	\$ (54,049)	\$ 8,129,919	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 353,006	
-----	------	---	------	--	--	------------	--

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

Provider Name	NPI	OSHPD Facility Number	Fiscal Period
ARROYO GRANDE CARE CENTER	1396733887	206400527	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 9
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	15							15	
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	(468)							(468)	
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	37,314	37,314							
165	2	Administration - Fringe Benefits	17,036	9,809						7,227	
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	(43,121)					1,204	(4,435)		(39,890)
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	254							254	
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	(5,704)				(4,500)	(1,204)			
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	(8,182)			(8,182)					
170	2	Inservice Education - Nursing - Fringe Benefits	(2,886)			(2,068)				(818)	
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	(92,802)		(100,984)	8,182					
174	2	Caregiver Training - Fringe Benefits	(28,515)		(30,611)	2,068				28	

Provider Name
ARROYO GRANDE CARE CENTER

NPI
1396733887

OSHPD Facility Number
206400527
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 9
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$54,049)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(4,435)</u>	<u>(9,724)</u>	<u>(39,890)</u>

Provider Name							Fiscal Period	Provider NPI		Adjustments
ARROYO GRANDE CARE CENTER							JANUARY 1, 2012 TRHOUGH DECEMBER 31, 2012	1396733887		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 in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$353,006	\$353,006

Provider Name							Fiscal Period	Provider NPI		Adjustments
ARROYO GRANDE CARE CENTER							JANUARY 1, 2012 TRHROUGH DECEMBER 31, 2012	1396733887		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				
RECLASSIFICATIONS OF REPORTED COSTS										
2	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$2,376,076	(\$37,314)	\$2,338,762 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	719,192	(9,809)	709,383 *
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	296,362	37,314	333,676
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	79,524	9,809	89,333 *
							To reclassify Central Supply Clerk wages and benefits to the Administration cost center.			
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			
							CCR, Title 22, Sections 52000(b) and 52501			
3	10.5	174	1	8A-1	174	1	Caregiver Training - Salaries and Wages	\$100,984	(\$100,984)	\$0 *
	10.5	174	2	8A-1	174	2	Caregiver Training - Fringe Benefits	30,611	(30,611)	0 *
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	* 2,338,762	100,984	2,439,746
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 709,383	30,611	739,994 *
							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)			
4	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages	\$67,614	(\$8,182)	\$59,432
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	17,093	(2,068)	15,025 *
	10.5	174	1	8A-1	174	1	Caregiver Training - Salaries and Wages	* 0	8,182	8,182
	10.5	174	2	8A-1	174	2	Caregiver Training - Fringe Benefits	* 0	2,068	2,068 *
							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)			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
ARROYO GRANDE CARE CENTER							JANUARY 1, 2012 TRHROUGH DECEMBER 31, 2012	1396733887		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				
RECLASSIFICATIONS OF REPORTED COSTS										
5	10.5	168	4	8A-1	168	4	Professional Liability Insurance	\$34,534	(\$4,500)	\$30,034 *
	10.5	045	4	8A-1	045	4	Property Insurance To reclassify property insurance expense 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	0	4,500	4,500
6	10.5	168	4	8A-1	168	4	Professional Liability Insurance	* \$30,034	(\$1,204)	\$28,830
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify auto insurance for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000 and 52501	488,016	1,204	489,220 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
ARROYO GRANDE CARE CENTER							JANUARY 1, 2012 TRHROUGH DECEMBER 31, 2012	1396733887		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					
ADJUSTMENTS TO REPORTED COSTS											
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To abate miscellaneous revenue against the related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328	*	\$489,220	(\$4,435)	\$484,785 *
8	10.5	005	1	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits		\$12,590	(\$585)	\$12,005
	10.5	065	1	8A-1	065	2	Dietary - Fringe Benefits		90,127	(1,919)	88,208
	10.5	105	1	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	739,994	(13,458)	726,536
	10.5	155	1	8A-1	155	2	Social Services - Fringe Benefits		22,366	15	22,381
	10.5	160	1	8A-1	160	2	Activities - Fringe Benefits		25,844	(468)	25,376
	10.5	165	1	8A-1	165	2	Administration - Fringe Benefits	*	89,333	7,227	96,560
	10.5	166	1	8A-1	166	2	Medical Records - Fringe Benefits		19,817	254	20,071
	10.5	170	1	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	*	15,025	(818)	14,207
	10.5	174	1	8A-1	174	2	Caregiver Training - Fringe Benefits To adjust workers' compensation to the amount allowable based upon audited payroll salary and experience modifications. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	*	2,068	28	2,096
9	10.5	165	2	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 December 31, 2012. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$484,785	(\$39,890)	\$444,895

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments			
ARROYO GRANDE CARE CENTER							JANUARY 1, 2012 TRHROUGH DECEMBER 31, 2012		1396733887		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								
ADJUSTMENTS TO REPORTED PATIENT DAYS														
10	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: 01/01/2012 through 12/31/12 Payment Period: 01/01/12 through 08/31/13 Report Date: 09/27/2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	21,210	(20,593)	617				
11	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care Days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	20,574	20,574				