

**REPORT
ON THE
RATE SETTING AUDIT**

**ARARAT HOME NURSING FACILITY
MISSION HILLS, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1477555472**

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Allen Dervi
Audit Supervisor: Henry Kwan
Auditor: Tricia Sugioka**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 10, 2014

Administrator
Ararat Home Nursing Facility
15099 Mission Hills Road
Mission Hills, CA 91345

ARARAT HOME NURSING FACILITY
NATIONAL PROVIDER IDENTIFIER (NPI) 1477555472
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.

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 \$7,118, which resulted from Medi-Cal overpayments

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

Administrator
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:

Lisa Alder, Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
MS 0017
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq. If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

Original Signed By

Allen Dervi, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ARARAT HOME NURSING FACILITY

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

Provider NPI:
1477555472

OSHPD Facility No.:
206194558

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	\$ 6,146,925	\$ 93.03
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,566,415	\$ 23.71
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,396,078	\$ 21.13
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 519,386	\$ 7.86
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 5,963	\$ 0.09
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 57,911	\$ 0.88
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 85,731	\$ 1.30
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 1,111,404	\$ 16.82
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,019,969	\$ 15.44
11	Cost of Routine Service/Audited Total Costs	\$ 11,907,099	\$ 11,909,783	\$ 180.24
12	Total Patient Days (Adj)	66,076	66,076	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 180.20	\$ 180.24	
14	Overpayments (Adj 10)	\$ 0	\$ (7,118)	
15	Medi-Cal Days (Adj 9)	64,175	64,143	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ARARAT HOME NURSING FACILITY

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

Provider NPI:
1477555472

OSHPD Facility No.:
206194558

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
ARARAT HOME NURSING FACILITY

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

Provider NPI:
1477555472

OSHPD Facility No.:
206194558

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	\$ 87,009	\$ 87,009		
160	Activities	373,654		\$ 373,654	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	5,686,262	87,009	373,654	6,146,925 *
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	\$ 6,146,925	\$ 87,009	\$ 373,654	\$ 6,146,925

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ARARAT HOME NURSING FACILITY

Provider NPI:
1477555472

OSHPD Facility Number:
206194558

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
	GENERAL SERVICES												
005	Plant Operations and Maintenance	\$ 213,007	\$ 213,007										
010	Housekeeping	350,935	2,315	\$ 353,250									
060	Laundry and Linen	201,896	8,863	14,860	\$ 225,619								
065	Dietary	688,289	32,181	53,956	0	\$ 774,426							
155	Social Services	N/A	409	686	0	0	\$ 1,094						
160	Activities	N/A	17,248	28,919	0	0	0	\$ 46,167					
165	Administration	N/A	11,996	20,113	0	0	0	0		\$ 32,110	\$ 32,110		
166	Medical Records	79,131	701	1,175	0	0	0	0		81,007		\$ 81,007	
170	Inservice Education - Nursing	41,583	1,646	2,760	0	0	0	0	\$ 45,989				
	ANCILLARY SERVICES												
075	Patient Supplies		0	0	0	0	0	0	0	0	0	0	\$ -
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,359	2,279	0	0	0	0	0	3,639	57	145	3,841
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology		0	0	0	0	0	0	0	0	1	2	3
085	Pharmacy		850	1,425	0	0	0	0	0	2,274	39	99	2,413
090	Laboratory		0	0	0	0	0	0	0	0	2	6	8
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	14	34	48
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		134,736	225,902	225,619	774,426	1,094	46,167	45,989	1,453,935	31,929	80,551	1,566,415
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		701	1,175	0	0	0	0	0	1,876	67	169	2,112
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,574,841	\$ 213,007	\$ 353,250	\$ 225,619	\$ 774,426	\$ 1,094	\$ 46,167	\$ 45,989	\$ 1,461,724	\$ 32,110	\$ 81,007	\$ 1,574,841

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ARARAT HOME NURSING FACILITY

Provider NPI:
1477555472

OSHPD Facility Number:
206194558

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	\$ 503,016	\$ 503,016										
010	Housekeeping	182,124	5,468	\$ 187,592									
060	Laundry and Linen	21,493	20,930	7,891	\$ 50,315								
065	Dietary	413,135	75,996	28,653	0	\$ 517,784							
155	Social Services	0	966	364	0	0	\$ 1,330						
160	Activities	8,380	40,732	15,357	0	0	0	\$ 64,469					
165	Administration	N/A	28,329	10,681	0	0	0	0		\$ 39,010	\$ 39,010		
166	Medical Records	0	1,655	624	0	0	0	0		2,279		\$ 2,279	
170	Inservice Education - Nursing	0	3,888	1,466	0	0	0	0	\$ 5,353				
ANCILLARY SERVICES													
075	Patient Supplies	0	0	0	0	0	0	0	0	0	0	0	\$ -
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	5,507	3,210	1,210	0	0	0	0	0	9,928	70	4	10,002
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology	281	0	0	0	0	0	0	0	281	1	0	282
085	Pharmacy	4,470	2,006	757	0	0	0	0	0	7,233	48	3	7,284
090	Laboratory	700	0	0	0	0	0	0	0	700	3	0	703
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	4,035	0	0	0	0	0	0	0	4,035	17	1	4,053
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	277,626	318,180	119,964	50,315	517,784	1,330	64,469	5,353	1,355,021	38,791	2,267	1,396,078 *
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	13,870	1,655	624	0	0	0	0	0	16,149	81	5	16,236
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,434,637	\$ 503,016	\$ 187,592	\$ 50,315	\$ 517,784	\$ 1,330	\$ 64,469	\$ 5,353	\$ 1,393,347	\$ 39,010	\$ 2,279	\$ 1,434,637

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ARARAT HOME NURSING FACILITY

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

Provider NPI:
1477555472

OSHPD Facility Number:
206194558

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 526,842	99%							
	Property Tax (line 40)	6,049	1%	\$ 532,891						
005	Plant Operations and Maintenance			25,309	\$ 25,309					
010	Housekeeping			5,517	275	\$ 5,792				
060	Laundry and Linen			21,120	1,053	244	\$ 22,417			
065	Dietary			76,686	3,824	885	0	\$ 81,394		
155	Social Services			974	49	11	0	0	\$ 1,034	
160	Activities			41,102	2,049	474	0	0	0	\$ 43,625
165	Administration			28,586	1,425	330	0	0	0	0
166	Medical Records			1,670	83	19	0	0	0	0
170	Inservice Education - Nursing			3,923	196	45	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,240	162	37	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			2,025	101	23	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			321,068	16,009	3,704	22,417	81,394	1,034	43,625
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			1,670	83	19	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 532,891	100%	\$ 532,891	\$ 25,309	\$ 5,792	\$ 22,417	\$ 81,394	\$ 1,034	\$ 43,625

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ARARAT HOME NURSING FACILITY

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

Provider NPI:
1477555472

OSHPD Facility Number:
206194558

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 99% Of Total	Property Tax 1% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 526,842	99%							
	Property Tax (line 40)	6,049	1%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 30,342	\$ 30,342				
166	Medical Records				1,773		\$ 1,773			
170	Inservice Education - Nursing			\$ 4,164						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	0	0	\$ -	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	3,438	54	3	3,496	3,456	40
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	1	0	1	1	0
085	Pharmacy			0	2,149	37	2	2,188	2,164	25
090	Laboratory			0	0	2	0	2	2	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	13	1	14	13	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			4,164	493,416	30,171	1,763	525,350	519,386	5,963 *
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	1,773	63	4	1,840	1,819	21
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 532,891	100%	\$ 4,164	\$ 500,777	\$ 30,342	\$ 1,773	\$ 532,891	\$ 526,842	\$ 6,049

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ARARAT HOME NURSING FACILITY

Provider NPI:
1477555472

OSHPD Facility Number:
206194558

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. 45% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 49% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 13,724												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,012,017												
	Total Costs Allocable as Administration	1,025,741	45%											
167	CDPH Licensing Fees	58,239	3%											
168	Professional Liability Insurance	86,216	4%											
169	Quality Assurance Fees	1,117,694	49%											
174	Caregiver Training	0	0%											
	Total	2,287,890	100%						\$ 2,287,890					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ -	\$ -	\$ -	\$ -	0	\$ -	\$ -	\$ -	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	3,639	9,928	3,438	17,005	4,094	1,836	104	154	2,000	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology			0	0	281	0	281	68	30	2	3	33	0
085	Pharmacy			0	2,274	7,233	2,149	11,656	2,806	1,258	71	106	1,371	0
090	Laboratory			0	0	700	0	700	169	76	4	6	82	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	4,035	0	4,035	971	436	25	37	475	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			6,146,925	1,453,935	1,355,021	493,416	9,449,297	2,275,015	1,019,969	57,911	85,731	1,111,404	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,876	16,149	1,773	19,799	4,767	2,137	121	180	2,329	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,287,890		\$ 6,146,925	\$ 1,461,724	\$ 1,393,347	\$ 500,777	\$ 9,502,773	\$ 2,287,890					
	Total Administrative Costs							\$ 2,287,890		\$ 1,025,741	\$ 58,239	\$ 86,216	\$ 1,117,694	\$ -
	Unit Cost Multiplier							0.24076025						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 113,117	\$ 41,290	\$ 32,114	\$ 186,521							
	TOTAL FACILITY COSTS							\$ 11,977,184						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ARARAT HOME NURSING FACILITY

Provider NPI:
1477555472

OSHPD Facility Number:
206194558

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 8)	Plant Ops (SQ FT) 5 (Adj 8)	Hskpng (SQ FT) 10 (Adj 8)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	2,000									
010	Housekeeping	436	436								
060	Laundry and Linen	1,669	1,669	1,669							
065	Dietary	6,060	6,060	6,060							
155	Social Services	77	77	77							
160	Activities	3,248	3,248	3,248							
165	Administration	2,259	2,259	2,259							
166	Medical Records	132	132	132							
170	Inservice Education - Nursing	310	310	310							
	ANCILLARY SERVICES										
075	Patient Supplies									0	0
077	Specialized Support Surfaces									0	0
080	Physical Therapy	256	256	256						17,005	17,005
081	Respiratory Therapy									0	0
082	Occupational Therapy									0	0
083	Speech Pathology									281	281
085	Pharmacy	160	160	160						11,656	11,656
090	Laboratory									700	700
095	Home Health Services									0	0
100	Other Ancillary Services									4,035	4,035
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	25,372	25,372	25,372	329,010	197,406	5,963,888	5,963,888	5,963,888	9,449,297	9,449,297
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	132	132	132						19,799	19,799
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	42,111	40,111	39,675	329,010	197,406	5,963,888	5,963,888	5,963,888	9,502,773	9,502,773
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 87,009 0.014589308	\$ 373,654 0.062652753			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 213,007 5.31043853	\$ 353,250 8.90360053	\$ 225,619 0.68575190	\$ 774,426 3.92301185	\$ 1,094 0.00018352	\$ 46,167 0.00774112	\$ 45,989 0.00771130	\$ 32,110 0.00337896	\$ 81,007 0.00852459
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 503,016 12.54059984	\$ 187,592 4.72820924	\$ 50,315 0.15292740	\$ 517,784 2.62293944	\$ 1,330 0.00022296	\$ 64,469 0.01080991	\$ 5,353 0.00089762	\$ 39,010 0.00410514	\$ 2,279 0.00023988
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 532,891 12.65443708	\$ 25,309 0.63097091	\$ 5,792 0.14599717	\$ 22,417 0.06813475	\$ 81,394 0.41231936	\$ 1,034 0.00017341	\$ 43,625 0.00731489	\$ 4,164 0.00069816	\$ 30,342 0.00319292	\$ 1,773 0.00018657

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ARARAT HOME NURSING FACILITY

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

Provider NPI:
1477555472

OSHPD Facility Number:
206194558

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	\$ 150,518	\$ 0	\$ 150,518	(Sch 3)
005	.20-.39	Fringe Benefits	6200	62,489	0	62,489	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	503,016	0	503,016	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 716,023	\$ 0	\$ 716,023	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 250,035	\$ 0	\$ 250,035	(Sch 3)
010	.20-.39	Fringe Benefits	6300	100,900	0	100,900	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	182,124	0	182,124	(Sch 4)
010		Housekeeping - Total	6300	\$ 533,059	\$ 0	\$ 533,059	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 265,742	\$ 13,453	\$ 279,195	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	16,470	0	16,470	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	69,680	0	69,680	(Sch 5)
035		Leases and Rentals	7200	0	0	0	(Sch 5)
040		Property Taxes	7300	6,049	0	6,049	(Sch 5)
045		Property Insurance	7400	27,177	(13,453)	13,724	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	161,497	0	161,497	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,795,697	\$ 0	\$ 1,795,697	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 143,334	\$ 0	\$ 143,334	(Sch 3)
060	.20-.39	Fringe Benefits	6400	58,562	0	58,562	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	21,493	0	21,493	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 223,389	\$ 0	\$ 223,389	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 490,091	\$ 0	\$ 490,091	(Sch 3)
065	.20-.39	Fringe Benefits	6500	198,198	0	198,198	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	413,135	0	413,135	(Sch 4)
065		Dietary - Total	6500	\$ 1,101,424	\$ 0	\$ 1,101,424	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	0	0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 0	\$ 0	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ARARAT HOME NURSING FACILITY

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

Provider NPI:
1477555472

OSHPD Facility Number:
206194558

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	5,507	0	5,507	(Sch 4)
080		Physical Therapy - Total	8200	\$ 5,507	\$ 0	\$ 5,507	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 0	\$ 0	\$ 0	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	281	0	281	(Sch 4)
083		Speech Pathology - Total	8280	\$ 281	\$ 0	\$ 281	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	4,470	0	4,470	(Sch 4)
085		Pharmacy - Total	8300	\$ 4,470	\$ 0	\$ 4,470	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	700	0	700	(Sch 4)
090		Laboratory - Total	8400	\$ 700	\$ 0	\$ 700	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	500	3,535	4,035	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 500	\$ 3,535	\$ 4,035	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ARARAT HOME NURSING FACILITY

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

Provider NPI:
1477555472

OSHPD Facility Number:
206194558

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 11,458	\$ 3,535	\$ 14,993	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 4,022,468	\$ 0	\$ 4,022,468	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,663,794	0	1,663,794	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	282,327	(4,701)	277,626	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 5,968,589	\$ (4,701)	\$ 5,963,888	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ARARAT HOME NURSING FACILITY

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

Provider NPI:
1477555472

OSHPD Facility Number:
206194558

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	13,870	0	13,870 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 13,870	\$ 0	\$ 13,870
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 5,982,459	\$ (4,701)	\$ 5,977,758
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 61,410	\$ 0	\$ 61,410 (Sch 2)
155	.20-.39	Fringe Benefits	6600	25,599	0	25,599 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0 (Sch 4)
155		Social Services - Total	6600	\$ 87,009	\$ 0	\$ 87,009

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ARARAT HOME NURSING FACILITY

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

Provider NPI:
1477555472

OSHPD Facility Number:
206194558

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	\$ 262,437	\$ 0	\$ 262,437	(Sch 2)
160	.20-.39	Fringe Benefits	6700	111,217	0	111,217	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,380	0	8,380	(Sch 4)
160		Activities - Total	6700	\$ 382,034	\$ 0	\$ 382,034	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 350,379	\$ 0	\$ 350,379	(Sch 6)
165	.20-.39	Fringe Benefits	6900	133,912	0	133,912	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	530,519	(2,793)	527,726	(Sch 6)
165		Administration - Total	6900	\$ 1,014,810	\$ (2,793)	\$ 1,012,017	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 57,250	\$ 0	\$ 57,250	(Sch 3)
166	.20-.39	Fringe Benefits	6900	21,881	0	21,881	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 79,131	\$ 0	\$ 79,131	
167		CDPH Licensing Fees	6900	\$ 58,239	\$ 0	\$ 58,239	(Sch 6)
168		Professional Liability Insurance	6900	\$ 88,635	\$ (2,419)	\$ 86,216	(Sch 6)
169		Quality Assurance Fees	6900	\$ 1,117,694	\$ 0	\$ 1,117,694	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 29,416	\$ 0	\$ 29,416	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,167	0	12,167	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 41,583	\$ 0	\$ 41,583	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,869,135	\$ (5,212)	\$ 2,863,923	
200		Total		\$ 11,983,562	\$ (6,378)	\$ 11,977,184	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 727,237	
-----	------	---	------	--	--	------------	--

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

Provider Name:
ARARAT HOME NURSING FACILITY

Provider NPI:
1477555472

OSHPD Facility Number:
206194558

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$6,378)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>(2,419)</u>	<u>1,562</u>	<u>(1,166)</u>	<u>(4,355)</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period			NPI		Adjustments
ARARAT HOME NURSING FACILITY							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1477555472		10
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance cost for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$727,237	\$727,237		

Provider Name							Fiscal Period	NPI	Adjustments		
ARARAT HOME NURSING FACILITY							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1477555472	10		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	\$265,742	\$13,453	\$279,195	
	10.5	045	4	8A-1	045	4	Property Insurance	27,177	(13,453)	13,724	
							To reclassify bond insurance expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
3	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$500	\$3,535	\$4,035	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	282,327	(3,535)	278,792 *	
							To reclassify laboratory and x-ray expenses from skilled nursing to an ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8 and 2203.2 CCR, Title 22, Section 51511(c)				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
ARARAT HOME NURSING FACILITY							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1477555472	10		
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											
4	10.5	168	4	8A-1	168	4	Professional Liability Insurance To adjust liability insurance expense to agree with the provider's invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$88,635	(\$2,419)	\$86,216	
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To include finance fees, taxes, and other fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501, and 52507	\$530,519	\$1,562	\$532,081 *	
6	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate claims covered by insurance for which the provider did not file a claim. 42 CFR 413.24 / CMS Pub. 15-1, Section 2160A CCR, Title 22, Sections 52000(b), 52501, and 52507	* \$278,792	(\$1,166)	\$277,626	
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust home office costs to agree with the filed Ararat Home of Los Angeles, Inc. home office cost report for fiscal period ended December 31, 2012. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	* \$532,081	(\$4,355)	\$527,726	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
ARARAT HOME NURSING FACILITY							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1477555472	10	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED STATISTICS</u>										
8	10.7	105	1, 2, 3	7	105	Skilled Nursing Care (Square Feet)	26,722	(1,350)	25,372	
	10.7	175	1	7	N/A	Total - Square Feet	43,461	(1,350)	42,111	
	10.7	175	2	7	N/A	Total - Square Feet	41,461	(1,350)	40,111	
	10.7	175	3	7	N/A	Total - Square Feet	41,025	(1,350)	39,675	
To adjust square footage statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name							Fiscal Period	NPI	Adjustments	
ARARAT HOME NURSING FACILITY							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1477555472	10	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
9	4.1	5	2	1	15	Medi-Cal Days To adjust reported Medi-Cal nursing facility days based on the following fiscal intermediary payment data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through June 30, 2013 Report Date: July 18, 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 51511	64,175	(32)	64,143	

Provider Name							Fiscal Period	NPI	Adjustments	
ARARAT HOME NURSING FACILITY							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1477555472	10	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO OTHER MATTERS</u>										
10	Not Reported			1	14		Overpayments 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	\$7,118	\$7,118