

**REPORT
ON THE
RATE SETTING AUDIT**

**GRACE HOME
LIVINGSTON, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1750368387**

**FISCAL PERIOD ENDED
MAY 31, 2012**

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

**Section Chief: Michael Harrold
Audit Supervisor: Kristina Nacino
Auditor: Lisa Merrill**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

November 8, 2013

Barry Yost, Administrator
Grace Home, Inc.
13435 West Peach Avenue
Livingston, CA 95334

GRACE HOME
NATIONAL PROVIDER IDENTIFIER (NPI) 1750368387
FISCAL PERIOD ENDED MAY 31, 2012

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

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs, 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

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.

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—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:
GRACE HOME

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

NPI:
1750368387

OSHPD Facility No.:
206240893

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	\$ 1,185,977	\$ 98.87
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 417,081	\$ 34.77
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 258,994	\$ 21.59
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 40,647	\$ 3.39
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 9,325	\$ 0.78
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 161,065	\$ 13.43
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 196,500	\$ 16.38
11	Cost of Routine Service/Audited Total Costs	\$ 2,480,499	\$ 2,269,589	\$ 189.21
12	Total Patient Days (Adj)	11,995	11,995	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 206.79	\$ 189.21	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 19)	10,030	224	
16	Medi-Cal Managed Care Days (Adj 20)		9,848	
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:
GRACE HOME

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

NPI:
1750368387

OSHPD Facility No.:
206240893

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:
GRACE HOME

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

NPI:
1750368387

OSHPD Facility No.:
206240893

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	\$ 32,470	\$ 32,470		
160	Activities	49,629		\$ 49,629	
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	1,103,878	32,470	49,629	1,185,977 *
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	2,492	0	0	2,492
	TOTAL	\$ 1,188,469	\$ 32,470	\$ 49,629	\$ 1,188,469

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: GRACE HOME NPI: 1750368387 OSHPD Facility Number: 206240893 Fiscal Period: JUNE 1, 2011 THROUGH MAY 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 59,705	\$ 59,705										
010	Housekeeping	63,092	590	\$ 63,682									
060	Laundry and Linen	42,884	2,845	3,065	\$ 48,794								
065	Dietary	151,207	6,360	6,852	0	\$ 164,419							
155	Social Services	N/A	305	329	0	0	\$ 634						
160	Activities	N/A	2,679	2,887	0	0	0	\$ 5,566					
165	Administration	N/A	803	865	0	0	0	0		\$ 1,667	\$ 1,667		
166	Medical Records	56,014	305	329	0	0	0	0		56,648		\$ 56,648	
170	Inservice Education - Nursing	57,430	298	322	0	0	0	0	\$ 58,050				
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
080	Physical Therapy		0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0
085	Pharmacy		0	0	0	0	0	0	0	0	0	0	0
090	Laboratory		0	0	0	0	0	0	0	0	0	0	0
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	0	0	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		42,952	46,270	48,794	159,360	634	5,566	58,050	361,626	1,585	53,869	417,081 *
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	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		2,567	2,765	0	5,059	0	0	0	10,391	82	2,778	13,251
	TOTAL	\$ 430,332	\$ 59,705	\$ 63,682	\$ 48,794	\$ 164,419	\$ 634	\$ 5,566	\$ 58,050	\$ 372,017	\$ 1,667	\$ 56,648	\$ 430,332

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
GRACE HOME

NPI:
1750368387

OSHPD Facility Number:
206240893

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 74,413	\$ 74,413										
010	Housekeeping	12,755	736	\$ 13,491									
060	Laundry and Linen	4,128	3,546	649	\$ 8,324								
065	Dietary	72,471	7,927	1,452	0	\$ 81,850							
155	Social Services	1,398	380	70	0	0	\$ 1,848						
160	Activities	3,106	3,340	611	0	0	0	\$ 7,057					
165	Administration	N/A	1,000	183	0	0	0	0		\$ 1,183	\$ 1,183		
166	Medical Records	12,237	380	70	0	0	0	0		12,687		\$ 12,687	
170	Inservice Education - Nursing	2,201	372	68	0	0	0	0	\$ 2,641				
ANCILLARY SERVICES													
075	Patient Supplies	0	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	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy	0	0	0	0	0	0	0	0	0	0	0	0
090	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
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	83,269	53,532	9,802	8,324	79,331	1,848	7,057	2,641	245,804	1,125	12,065	258,994 *
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	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	73,375	3,199	586	0	2,519	0	0	0	79,678	58	622	80,359
	TOTAL	\$ 339,353	\$ 74,413	\$ 13,491	\$ 8,324	\$ 81,850	\$ 1,848	\$ 7,057	\$ 2,641	\$ 325,483	\$ 1,183	\$ 12,687	\$ 339,353

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GRACE HOME

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

NPI:
1750368387

OSHPD Facility Number:
206240893

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 100% Of Total	Property Tax 0% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 42,681	100%							
	Property Tax (line 40)	0	0%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 579	\$ 579				
166	Medical Records				220		\$ 220			
170	Inservice Education - Nursing			\$ 215						
	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			0	0	0	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			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			215	39,887	551	209	40,647	40,647	0 *
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	1,995	28	11	2,034	2,034	0
	TOTAL	\$ 42,681	100%	\$ 215	\$ 41,881	\$ 579	\$ 220	\$ 42,681	\$ 42,681	\$ 0

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: GRACE HOME NPI: 1750368387 OSHPD Facility Number: 206240893 Fiscal Period: JUNE 1, 2011 THROUGH MAY 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 54% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 0% of Total	Quality Assur. Fees 44% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 8,438												
055	Interest - Other	1,275												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	196,922												
	Total Costs Allocable as Administration	206,635	54%											
167	CDPH Licensing Fees	9,806	3%											
168	Professional Liability Insurance	0	0%											
169	Quality Assurance Fees	169,372	44%											
174	Caregiver Training	0	0%											
	Total	385,813	100%						\$ 385,813					
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
080	Physical Therapy			0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0	0	0	0	0
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	0	0	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			1,185,977	361,626	245,804	39,887	1,833,294	366,890	196,500	9,325	0	161,065	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	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			2,492	10,391	79,678	1,995	94,556	18,923	10,135	481	0	8,307	0
	SUBTOTAL	\$ 385,813		\$ 1,188,469	\$ 372,017	\$ 325,483	\$ 41,881	\$ 1,927,850	\$ 385,813					
	Total Administrative Costs							\$ 385,813		\$ 206,635	\$ 9,806	\$ 0	\$ 169,372	\$ 0
	Unit Cost Multiplier							0.20012602						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 58,315	\$ 13,870	\$ 800	\$ 72,985						
	TOTAL FACILITY COSTS							\$ 2,386,648						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
GRACE HOME

NPI:
1750368387

OSHPD Facility Number:
206240893

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 15)	Plant Ops (SQ FT) 5 (Adj 15)	Hskpng (SQ FT) 10 (Adj 15)	Laundry (LBS) 60 (Adj 17)	Dietary (MEALS) 65 (Adj 16, 18)	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	1,394									
010	Housekeeping	89	89								
060	Laundry and Linen	429	429	429							
065	Dietary	959	959	959							
155	Social Services	46	46	46							
160	Activities	404	404	404							
165	Administration	121	121	121							
166	Medical Records	46	46	46							
170	Inservice Education - Nursing	45	45	45							
ANCILLARY SERVICES											
075	Patient Supplies									0	0
077	Specialized Support Surfaces									0	0
080	Physical Therapy									0	0
081	Respiratory Therapy									0	0
082	Occupational Therapy									0	0
083	Speech Pathology									0	0
085	Pharmacy									0	0
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services									0	0
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	6,476	6,476	6,476	59,534	35,970	1,187,147	1,187,147	1,187,147	1,833,294	1,833,294
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									0	0
145	Other Nonreimbursable	387	387	387		1,142				94,556	94,556
	TOTAL STATISTICS	10,396	9,002	8,913	59,534	37,112	1,187,147	1,187,147	1,187,147	1,927,850	1,927,850
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 32,470 0.027351288	\$ 49,629 0.041805269			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 59,705 6.63241502	\$ 63,682 7.14487658	\$ 48,794 0.81960658	\$ 164,419 4.43035737	\$ 634 0.00053385	\$ 5,566 0.00468857	\$ 58,050 0.04889873	\$ 1,667 0.00086472	\$ 56,648 0.02938390
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 74,413 8.26627416	\$ 13,491 1.51359794	\$ 8,324 0.13981196	\$ 81,850 2.20548333	\$ 1,848 0.00155657	\$ 7,057 0.00594456	\$ 2,641 0.00222474	\$ 1,183 0.00061383	\$ 12,687 0.00658084
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 42,681 4.10552135	\$ 5,723 0.63575836	\$ 422 0.04734364	\$ 2,054 0.03450666	\$ 4,592 0.12374137	\$ 220 0.00018555	\$ 1,935 0.00162963	\$ 215 0.00018152	\$ 579 0.00030055	\$ 220 0.00011426

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GRACE HOME

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

NPI:
1750368387

OSHPD Facility Number:
206240893

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	\$ 43,230	\$ (189)	\$ 43,041	(Sch 3)
005	.20-.39	Fringe Benefits	6200	16,989	(325)	16,664	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	83,004	(8,591)	74,413	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 143,223	\$ (9,105)	\$ 134,118	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 43,694	\$ 0	\$ 43,694	(Sch 3)
010	.20-.39	Fringe Benefits	6300	19,398	0	19,398	(Sch 3)
010	.79	Agency Staff	6300	744	(744)	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	12,011	744	12,755	(Sch 4)
010		Housekeeping - Total	6300	\$ 75,847	\$ 0	\$ 75,847	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 26,513	\$ 0	\$ 26,513	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	16,168	0	16,168	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300		0	0	(Sch 5)
045		Property Insurance	7400	8,438	0	8,438	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	1,275	0	1,275	(Sch 6)
057		Subtotal 005 - 055		\$ 271,464	\$ (9,105)	\$ 262,359	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 29,490	\$ 0	\$ 29,490	(Sch 3)
060	.20-.39	Fringe Benefits	6400	13,394	0	13,394	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	4,128	0	4,128	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 47,012	\$ 0	\$ 47,012	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 101,757	\$ 0	\$ 101,757	(Sch 3)
065	.20-.39	Fringe Benefits	6500	49,450	0	49,450	(Sch 3)
065	.79	Agency Staff	6500	2,635	(2,635)	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	73,030	(559)	72,471	(Sch 4)
065		Dietary - Total	6500	\$ 226,872	\$ (3,194)	\$ 223,678	
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		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	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:
GRACE HOME

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

NPI:
1750368387

OSHPD Facility Number:
206240893

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		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 0	\$ 0	\$ 0	
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		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 0	\$ 0	\$ 0	
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		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 0	\$ 0	\$ 0	
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		0	0	(Sch 4)
085		Pharmacy - Total	8300	\$ 0	\$ 0	\$ 0	
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		0	0	(Sch 4)
090		Laboratory - Total	8400	\$ 0	\$ 0	\$ 0	
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		0	0	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GRACE HOME

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

NPI:
1750368387

OSHPD Facility Number:
206240893

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		\$ 0	\$ 0	\$ 0	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 794,712	\$ 0	\$ 794,712	(Sch 2)
105	.20-.39	Fringe Benefits	6110	309,914	(748)	309,166	(Sch 2)
105	.49	Agency Staff	6110	2,200	(2,200)	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	92,694	(9,425)	83,269	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,199,520	\$ (12,373)	\$ 1,187,147	
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:
GRACE HOME

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

NPI:
1750368387

OSHPD Facility Number:
206240893

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0	
128	.20-.39	Fringe Benefits	6170		0	0	
128	.49	Agency Staff	6170		0	0	
128	.40-.99	Other - Nonlabor	6170		0	0	
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0	
130	.20-.39	Fringe Benefits	6180		0	0	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180		0	0	
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		0	0	
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900		0	0	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 1,797	\$ 1,797	(Sch 2)
145	.20-.39	Fringe Benefits	9100	0	695	695	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	73,375	73,375	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 75,867	\$ 75,867	
146		Subtotal 105 - 145		\$ 1,199,520	\$ 63,494	\$ 1,263,014	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 22,861	\$ 0	\$ 22,861	(Sch 2)
155	.20-.39	Fringe Benefits	6600	9,609	0	9,609	(Sch 2)
155	.49	Agency Staff	6600	880	(880)	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	518	880	1,398	(Sch 4)
155		Social Services - Total	6600	\$ 33,868	\$ 0	\$ 33,868	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GRACE HOME

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

NPI:
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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	\$ 36,909	\$ 0	\$ 36,909	(Sch 2)
160	.20-.39	Fringe Benefits	6700	12,720	0	12,720	(Sch 2)
160	.49	Agency Staff	6700	1,654	(1,654)	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,452	1,654	3,106	(Sch 4)
160		Activities - Total	6700	\$ 52,735	\$ 0	\$ 52,735	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 103,166	\$ 0	\$ 103,166	(Sch 6)
165	.20-.39	Fringe Benefits	6900	31,570	0	31,570	(Sch 6)
165	.49	Agency Staff	6900	19,928	(19,928)	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	198,152	(135,966)	62,186	(Sch 6)
165		Administration - Total	6900	\$ 352,816	\$ (155,894)	\$ 196,922	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 42,889	\$ 0	\$ 42,889	(Sch 3)
166	.20-.39	Fringe Benefits	6900	13,125	0	13,125	(Sch 3)
166	.49	Agency Staff	6900	900	(900)	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	489	11,748	12,237	(Sch 4)
166		Medical Records - Total	6900	\$ 57,403	\$ 10,848	\$ 68,251	
167		CDPH Licensing Fees	6900	\$ 9,806	\$ 0	\$ 9,806	(Sch 6)
168		Professional Liability Insurance	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
169		Quality Assurance Fees	6900	\$ 169,372	\$ 0	\$ 169,372	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 42,291	\$ 0	\$ 42,291	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,139	0	15,139	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	2,201	0	2,201	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 59,631	\$ 0	\$ 59,631	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 735,631	\$ (145,046)	\$ 590,585	
200		Total		\$ 2,480,499	\$ (93,851)	\$ 2,386,648	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 107,689	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
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OSHPD Facility Number:
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Fiscal Period:
JUNE 1, 2011 THROUGH MAY 31, 2012

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
166	2	0								
166	3	(900)			(900)					
166	4	11,748			900	10,848				
167	4	0								
168	4	0								
169	4	0								
170	1	0								
170	2	0								
170	3	0								
170	4	0								
174	1	0								
174	2	0								
174	3	0								
174	4	0								
200	Total	<u>(\$93,851)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,634)</u>	<u>88,810</u>	<u>(748)</u>	<u>(777)</u>

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

Line No.	Sub No.		AUDIT ADJ 10	AUDIT ADJ 11-13	AUDIT ADJ 14	AUDIT ADJ				
166	2	Medical Records - Fringe Benefits								
166	3	Medical Records - Agency Staff								
166	4	Medical Records - Other - Nonlabor								
167	4	CDPH Licensing Fees								
168	4	Professional Liability Insurance								
169	4	Quality Assurance Fees								
170	1	Inservice Education - Nursing - Salaries and Wages								
170	2	Inservice Education - Nursing - Fringe Benefits								
170	3	Inservice Education - Nursing - Agency Staff								
170	4	Inservice Education - Nursing - Other - Nonlabor								
174	1	Caregiver Training - Salaries and Wages								
174	2	Caregiver Training - Fringe Benefits								
174	3	Caregiver Training - Agency Staff								
174	4	Caregiver Training - Other - Nonlabor								
200		Total	(6,497)	(166,637)	(4,368)	0	0	0	0	0

Provider Name							Fiscal Period			Provider NPI		Adjustments
GRACE HOME							JUNE 1, 2011 THROUGH MAY 31, 2012			1750368387		20
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210	N/A	Total Health Insurance Costs To include total health insurance cost for informational purpose 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$107,689	\$107,689