

**REPORT
ON THE
RATE SETTING AUDIT**

**STANLEY HEALTHCARE CENTER
WESTMINSTER, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1164495156**

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Julio M. Cueto
Audit Supervisor: Virat Shah
Auditor: Apichaya Anekananda**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 30, 2014

Florence Westphal, Controller
Progressive Health Care
25271 Barton Road
Loma Linda, CA 92354

STANLEY HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1164495156
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. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$1,233, 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.

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.

Florence Westphal
Page 3

If you have questions regarding this report, you may call the Audits Section—Rancho Cucamonga at (909) 481-3420.

Original Signed By

Julio M. Cueto, Chief
Audits Section—Rancho Cucamonga
Financial Audits Branch

Certified

cc: Laura Gale Niederhauser, Consultant
Medical Reimbursement Consultant
P.O. Box 839
Glendale, CA 91740

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
STANLEY HEALTHCARE CENTER

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

NPI:
1164495156

OSHPD Facility No.:
206301344

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	\$ 735,308	\$ 76.20
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 259,837	\$ 26.93
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 225,230	\$ 23.34
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 19,335	\$ 2.00
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 7,458	\$ 0.77
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 8,291	\$ 0.86
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 20,532	\$ 2.13
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 128,913	\$ 13.36
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 217,525	\$ 22.54
11	Cost of Routine Service/Audited Total Costs	\$ 1,624,581	\$ 1,622,428	\$ 168.13
12	Total Patient Days (Adj)	9,650	9,650	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 168.35	\$ 168.13	
14	Overpayments (Adj 3)	\$ 0	\$ (1,233)	
15	Medi-Cal Days (Adj)	313	313	
16	Medi-Cal Managed Care Days (Adj 2)		7,354	
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:
STANLEY HEALTHCARE CENTER

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

NPI:
1164495156

OSHPD Facility No.:
206301344

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:
STANLEY HEALTHCARE CENTER

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

NPI:
1164495156

OSHPD Facility No.:
206301344

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	\$ 12,897	\$ 12,897		
160	Activities	36,327		\$ 36,327	
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	686,084	12,897	36,327	735,308 *
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	\$ 735,308	\$ 12,897	\$ 36,327	\$ 735,308

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
STANLEY HEALTHCARE CENTER

NPI:
1164495156

OSHPD Facility Number:
206301344

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	\$ 22,565	\$ 22,565										
010	Housekeeping	38,164	94	\$ 38,258									
060	Laundry and Linen	34,465	874	1,488	\$ 36,827								
065	Dietary	127,509	2,536	4,317	0	\$ 134,362							
155	Social Services	N/A	0	0	0	0	\$ 0						
160	Activities	N/A	2,146	3,654	0	0	0	\$ 5,800					
165	Administration	N/A	557	948	0	0	0	0		\$ 1,505	\$ 1,505		
166	Medical Records	0	0	0	0	0	0	0		0		\$ 0	
170	Inservice Education - Nursing	37,662	0	0	0	0	0	0	\$ 37,662				
ANCILLARY SERVICES													
075	Patient Supplies		154	263	0	0	0	0	0	417	3	0	\$ 419
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	1	0	1
080	Physical Therapy		0	0	0	0	0	0	0	0	43	0	43
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	43	0	43
083	Speech Pathology		0	0	0	0	0	0	0	0	2	0	2
085	Pharmacy		0	0	0	0	0	0	0	0	14	0	14
090	Laboratory		0	0	0	0	0	0	0	0	3	0	3
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	2	0	2
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		16,204	27,589	36,827	134,362	0	5,800	37,662	258,443	1,394	0	259,837
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	1	0	1
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 260,365	\$ 22,565	\$ 38,258	\$ 36,827	\$ 134,362	\$ 0	\$ 5,800	\$ 37,662	\$ 258,860	\$ 1,505	\$ 0	\$ 260,365

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
STANLEY HEALTHCARE CENTER

NPI:
1164495156

OSHPD Facility Number:
206301344

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	\$ 58,297	\$ 58,297										
010	Housekeeping	10,834	243	\$ 11,077									
060	Laundry and Linen	27,432	2,258	431	\$ 30,120								
065	Dietary	71,428	6,551	1,250	0	\$ 79,229							
155	Social Services	1,709	0	0	0	0	\$ 1,709						
160	Activities	3,776	5,544	1,058	0	0	0	\$ 10,378					
165	Administration	N/A	1,439	275	0	0	0	0		\$ 1,713	\$ 1,713		
166	Medical Records	538	0	0	0	0	0	0		538		\$ 538	
170	Inservice Education - Nursing	317	0	0	0	0	0	0	\$ 317				
ANCILLARY SERVICES													
075	Patient Supplies	1,160	398	76	0	0	0	0	0	1,634	3	1	\$ 1,638
077	Specialized Support Surfaces	468	0	0	0	0	0	0	0	468	1	0	469
080	Physical Therapy	38,538	0	0	0	0	0	0	0	38,538	49	15	38,603
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	38,174	0	0	0	0	0	0	0	38,174	49	15	38,238
083	Speech Pathology	1,622	0	0	0	0	0	0	0	1,622	2	1	1,625
085	Pharmacy	12,305	0	0	0	0	0	0	0	12,305	16	5	12,326
090	Laboratory	2,499	0	0	0	0	0	0	0	2,499	3	1	2,503
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	2,215	0	0	0	0	0	0	0	2,215	3	1	2,219
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	51,539	41,864	7,988	30,120	79,229	1,709	10,378	317	223,144	1,587	498	225,230 *
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	959	0	0	0	0	0	0	0	959	1	0	961
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 323,810	\$ 58,297	\$ 11,077	\$ 30,120	\$ 79,229	\$ 1,709	\$ 10,378	\$ 317	\$ 321,559	\$ 1,713	\$ 538	\$ 323,810

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
STANLEY HEALTHCARE CENTER

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

NPI:
1164495156

OSHPD Facility Number:
206301344

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)	\$ 19,505	72%							
	Property Tax (line 40)	7,523	28%	\$ 27,028						
005	Plant Operations and Maintenance			763	\$ 763					
010	Housekeeping			110	3	\$ 113				
060	Laundry and Linen			1,017	30	4	\$ 1,051			
065	Dietary			2,952	86	13	0	\$ 3,050		
155	Social Services			0	0	0	0	0	\$ 0	
160	Activities			2,498	73	11	0	0	0	\$ 2,581
165	Administration			648	19	3	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			179	5	1	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			18,861	548	81	1,051	3,050	0	2,581
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	0	0	0	0	0	0
	TOTAL	\$ 27,028	100%	\$ 27,028	\$ 763	\$ 113	\$ 1,051	\$ 3,050	\$ 0	\$ 2,581

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
STANLEY HEALTHCARE CENTER

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

NPI:
1164495156

OSHPD Facility Number:
206301344

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 72% Of Total	Property Tax 28% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 19,505	72%							
	Property Tax (line 40)	7,523	28%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 670	\$ 670				
166	Medical Records				0		\$ 0			
170	Inservice Education - Nursing			\$ 0						
ANCILLARY SERVICES										
075	Patient Supplies			0	185	1	0	\$ 187	\$ 135	\$ 52
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	19	0	19	14	5
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	19	0	19	14	5
083	Speech Pathology			0	0	1	0	1	1	0
085	Pharmacy			0	0	6	0	6	4	2
090	Laboratory			0	0	1	0	1	1	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	1	0	1	1	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			0	26,173	620	0	26,793	19,335	7,458
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	0	0	0	0	0	0
	TOTAL	\$ 27,028	100%	\$ 0	\$ 26,358	\$ 670	\$ 0	\$ 27,028	\$ 19,505	\$ 7,523

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
STANLEY HEALTHCARE CENTER

NPI:
1164495156

OSHPD Facility Number:
206301344

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. 58% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 34% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 2,598												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	232,254												
	Total Costs Allocable as Administration	234,852	58%											
167	CDPH Licensing Fees	8,951	2%											
168	Professional Liability Insurance	22,167	5%											
169	Quality Assurance Fees	139,182	34%											
174	Caregiver Training	0	0%											
	Total	405,152	100%						\$ 405,152					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 417	\$ 1,634	\$ 185	\$ 2,237	675	\$ 391	\$ 15	\$ 37	\$ 232	\$ 0
077	Specialized Support Surfaces			0	0	468	0	468	141	82	3	8	49	0
080	Physical Therapy			0	0	38,538	0	38,538	11,634	6,744	257	637	3,997	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	38,174	0	38,174	11,524	6,680	255	631	3,959	0
083	Speech Pathology			0	0	1,622	0	1,622	490	284	11	27	168	0
085	Pharmacy			0	0	12,305	0	12,305	3,715	2,153	82	203	1,276	0
090	Laboratory			0	0	2,499	0	2,499	754	437	17	41	259	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	2,215	0	2,215	669	388	15	37	230	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			735,308	258,443	223,144	26,173	1,243,069	375,261	217,525	8,291	20,532	128,913	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	959	0	959	290	168	6	16	99	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 405,152		\$ 735,308	\$ 258,860	\$ 321,559	\$ 26,358	\$ 1,342,085	\$ 405,152					
	Total Administrative Costs							\$ 405,152		\$ 234,852	\$ 8,951	\$ 22,167	\$ 139,182	\$ 0
	Unit Cost Multiplier							0.30188248						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 1,505	\$ 2,251	\$ 670	\$ 4,426						
	TOTAL FACILITY COSTS							\$ 1,751,663						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
STANLEY HEALTHCARE CENTER

NPI:
1164495156

OSHPD Facility Number:
206301344

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 Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	153									
010	Housekeeping	22	22								
060	Laundry and Linen	204	204	204							
065	Dietary	592	592	592							
155	Social Services										
160	Activities	501	501	501							
165	Administration	130	130	130							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	36	36	36						2,237	2,237
077	Specialized Support Surfaces									468	468
080	Physical Therapy									38,538	38,538
081	Respiratory Therapy									0	0
082	Occupational Therapy									38,174	38,174
083	Speech Pathology									1,622	1,622
085	Pharmacy									12,305	12,305
090	Laboratory									2,499	2,499
095	Home Health Services									0	0
100	Other Ancillary Services									2,215	2,215
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	3,783	3,783	3,783	47,565	28,539	737,623	737,623	737,623	1,243,069	1,243,069
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									959	959
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	5,421	5,268	5,246	47,565	28,539	737,623	737,623	737,623	1,342,085	1,342,085
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 12,897 0.017484542	\$ 36,327 0.049248735			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 22,565 4.28340926	\$ 38,258 7.29283931	\$ 36,827 0.77423641	\$ 134,362 4.70801847	\$ - 0.00000000	\$ 5,800 0.00786269	\$ 37,662 0.05105860	\$ 1,505 0.00112132	\$ - 0.00000000
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 58,297 11.06624905	\$ 11,077 2.11160074	\$ 30,120 0.63324464	\$ 79,229 2.77617601	\$ 1,709 0.00231690	\$ 10,378 0.01406966	\$ 317 0.00042976	\$ 1,713 0.00127646	\$ 538 0.00040087
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 27,028 4.98579598	\$ 763 0.14480387	\$ 113 0.02151605	\$ 1,051 0.02209674	\$ 3,050 0.10687314	\$ - 0.00000000	\$ 2,581 0.00349936	\$ - 0.00000000	\$ 670 0.00049906	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
STANLEY HEALTHCARE CENTER

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

NPI:
1164495156

OSHPD Facility Number:
206301344

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	\$ 15,425	\$ 0	\$ 15,425	(Sch 3)
005	.20-.39	Fringe Benefits	6200	7,140	0	7,140	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	58,297	0	58,297	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 80,862	\$ 0	\$ 80,862	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 30,839	\$ 0	\$ 30,839	(Sch 3)
010	.20-.39	Fringe Benefits	6300	7,325	0	7,325	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	10,834	0	10,834	(Sch 4)
010		Housekeeping - Total	6300	\$ 48,998	\$ 0	\$ 48,998	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	6,816	0	6,816	(Sch 5)
025		Depreciation: Equipment	7140	12,640	0	12,640	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	49	0	49	(Sch 5)
040		Property Taxes	7300	7,523	0	7,523	(Sch 5)
045		Property Insurance	7400	2,598	0	2,598	(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		\$ 159,486	\$ 0	\$ 159,486	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 28,409	\$ 0	\$ 28,409	(Sch 3)
060	.20-.39	Fringe Benefits	6400	6,056	0	6,056	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	27,432	0	27,432	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 61,897	\$ 0	\$ 61,897	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 98,924	\$ 0	\$ 98,924	(Sch 3)
065	.20-.39	Fringe Benefits	6500	28,585	0	28,585	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	71,428	0	71,428	(Sch 4)
065		Dietary - Total	6500	\$ 198,937	\$ 0	\$ 198,937	
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	1,160	0	1,160	(Sch 4)
075		Patient Supplies - Total	8100	\$ 1,160	\$ 0	\$ 1,160	
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	468	0	468	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 468	\$ 0	\$ 468	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
STANLEY HEALTHCARE CENTER

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

NPI:
1164495156

OSHPD Facility Number:
206301344

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	38,538		0	38,538 (Sch 4)
080		Physical Therapy - Total	8200	\$ 38,538	\$	0	\$ 38,538
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	38,174		0	38,174 (Sch 4)
082		Occupational Therapy - Total	8250	\$ 38,174	\$	0	\$ 38,174
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	1,622		0	1,622 (Sch 4)
083		Speech Pathology - Total	8280	\$ 1,622	\$	0	\$ 1,622
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	12,305		0	12,305 (Sch 4)
085		Pharmacy - Total	8300	\$ 12,305	\$	0	\$ 12,305
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	2,499		0	2,499 (Sch 4)
090		Laboratory - Total	8400	\$ 2,499	\$	0	\$ 2,499
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	2,215		0	2,215 (Sch 4)
100		Other Ancillary Services - Total	8900	\$ 2,215	\$	0	\$ 2,215

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
STANLEY HEALTHCARE CENTER

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

NPI:
1164495156

OSHPD Facility Number:
206301344

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		\$ 96,981	\$ 0	\$ 96,981	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 548,853	\$ 0	\$ 548,853	(Sch 2)
105	.20-.39	Fringe Benefits	6110	137,231	0	137,231	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	51,539	0	51,539	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 737,623	\$ 0	\$ 737,623	
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:
STANLEY HEALTHCARE CENTER

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

NPI:
1164495156

OSHPD Facility Number:
206301344

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	959	0	959
140		Beauty and Barber - Total	8900	\$ 959	\$ 0	\$ 959
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		\$ 738,582	\$ 0	\$ 738,582
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 11,202	\$ 0	\$ 11,202
155	.20-.39	Fringe Benefits	6600	1,695	0	1,695
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	1,709	0	1,709
155		Social Services - Total	6600	\$ 14,606	\$ 0	\$ 14,606

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
STANLEY HEALTHCARE CENTER

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

NPI:
1164495156

OSHPD Facility Number:
206301344

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	\$ 27,699	\$ 0	\$ 27,699	(Sch 2)
160	.20-.39	Fringe Benefits	6700	8,628	0	8,628	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,776	0	3,776	(Sch 4)
160		Activities - Total	6700	\$ 40,103	\$ 0	\$ 40,103	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 39,559	\$ 0	\$ 39,559	(Sch 6)
165	.20-.39	Fringe Benefits	6900	11,281	0	11,281	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	183,042	(1,628)	181,414	(Sch 6)
165		Administration - Total	6900	\$ 233,882	\$ (1,628)	\$ 232,254	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 3)
166	.20-.39	Fringe Benefits	6900		0	0	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	538	0	538	(Sch 4)
166		Medical Records - Total	6900	\$ 538	\$ 0	\$ 538	
167		CDPH Licensing Fees	6900	\$ 8,951	\$ 0	\$ 8,951	(Sch 6)
168		Professional Liability Insurance	6900	\$ 22,167	\$ 0	\$ 22,167	(Sch 6)
169		Quality Assurance Fees	6900	\$ 139,182	\$ 0	\$ 139,182	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 30,390	\$ 0	\$ 30,390	(Sch 3)
170	.20-.39	Fringe Benefits	6800	7,272	0	7,272	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	317	0	317	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 37,979	\$ 0	\$ 37,979	
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		\$ 497,408	\$ (1,628)	\$ 495,780	
200		Total		\$ 1,753,291	\$ (1,628)	\$ 1,751,663	

210	0.24	Total Facility Group Health Insurance * (Adj)	6900			\$ 0
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period	NPI	Adjustments	
STANLEY HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1164495156	3	
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 COSTS</u>										
1	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust home office costs to agree with the filed Progressive Health Care 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	\$183,042	(\$1,628)	\$181,414

Provider Name							Fiscal Period			NPI		Adjustments
STANLEY HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1164495156		3
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>												
2	Not Reported			1	16		Medi-Cal Managed Care Days - Skilled Nursing Care 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	7,354	7,354

Provider Name							Fiscal Period			NPI		Adjustments
STANLEY HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1164495156		3
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>												
3	Not Reported			1	14		Overpayments - Skilled Nursing Care To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1		\$0	\$1,233	\$1,233	