REPORT
ON THE
RATE SETTING AUDIT

CASTLE MANOR NURSING & REHABILITATION CENTER
NATIONAL CITY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1497759856

FISCAL PERIOD ENDED
DECEMBER 31, 2010

Audits Section – Santa Ana
Financial Audits Branch
Audits and Investigations
Department of Health Care Services

Section Chief: Margaret A. Varho
Audit Supervisor: Felipe Avila
Auditor: Alimata Coulibaly

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

Date: May 25, 2012

Lois Mastrocola, CFO
Life Generations Healthcare
20371 Irvine Avenue, Suite 210
Newport Beach, CA 92660

PROVIDER: CASTLE MANOR NURSING & REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1497759856
FISCAL PERIOD ENDED DECEMBER 31, 2010

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 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 Rate Development Branch.

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

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

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

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

United States Postal Service (USPS)
Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

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

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

If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

(***Original signed by Margaret Varho***)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CASTLE MANOR NURSING & REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1497759856

OSHPD Facility No.:
206374014

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ N/A	$ 3,207,908	$ 94.87
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 778,205	$ 23.01
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 689,178	$ 20.38
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 610,123	$ 18.04
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 64,677	$ 1.91
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 20,692	$ 0.61
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 75,244	$ 2.23
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 305,890	$ 9.05
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 932,842	$ 27.59
11	Cost of Routine Service/Audited Total Costs	$ 6,857,472	$ 6,684,759	$ 197.69
12	Total Patient Days (Adj)	33,815	33,815	
13	Cost Per Patient Day (Cost Divided by Days)	$ 202.79	$ 197.69	
14	Overpayments (Adj)	$ 0	$ 0	
15	Medi-Cal Days (Adj 8)	18,858	18,737	
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:
CASTLE MANOR NURSING & REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1497759856

OSHPD Facility No.:
206374014

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. 42 + Ln. 43)	$ 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	

* (From Subacute Care Schedule 1)

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
CASTLE MANOR NURSING & REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1497759856

OSHPD Facility No.:
206374014

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 112,326	$ 112,326			
160	Activities	97,210		$ 97,210		
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	443,839	0	0	443,839	***
081	Respiratory Therapy	0	0	0	0	***
082	Occupational Therapy	329,161	0	0	329,161	***
083	Speech Pathology	57,376	0	0	57,376	***
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	2,998,372	112,326	97,210	3,207,908	*
110	Intermediate Care	0	0	0	0	*
115	Mentally Disordered Care	0	0	0	0	*
120	Developmentally Disabled Care	0	0	0	0	*
125	Subacute Care	0	0	0	0	**
126	Subacute Care - Pediatric	0	0	0	0	*
128	Transitional Inpatient Care	0	0	0	0	*
130	Hospice Inpatient Care	0	0	0	0	*
135	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
139	Residential Care	0	0	0	0	
140	Beauty and Barber	0	0	0	0	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 4,038,284	$ 112,326	$ 97,210	$ 4,038,284	

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: CASTLE MANOR NURSING & REHABILITATION CENTER
Provider NPI: 1497759856
OSHPD Facility Number: 206374014
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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	$ 89,169	$ 89,169											
010	Housekeeping	111,905	1,522	$ 113,427										
060	Laundry and Linen	68,858	1,655	2,142	$ 72,656									
065	Dietary	360,510	15,893	20,568	0	$ 396,971								
155	Social Services	N/A	343	444	0	0	$ 787							
160	Activities	N/A	3,984	5,156	0	0	0	$ 9,140						
165	Administration	N/A	6,145	7,953	0	0	0	0		$ 14,098	$ 14,098			
166	Medical Records	105,986	416	538	0	0	0	0		106,940		$ 106,940		
170	Inservice Education - Nursing	83,150	1,535	1,987	0	0	0	0	$ 86,672					
	ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	461	3,500	$ 3,961	***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy		2,402	3,108	0	0	0	0	0	5,509	1,293	9,806	16,608	***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	9	69	78	***
082	Occupational Therapy		1,501	1,942	0	0	0	0	0	3,443	720	5,458	9,621	***
083	Speech Pathology		373	483	0	0	0	0	0	856	129	980	1,965	***
085	Pharmacy		0	0	0	0	0	0	0	0	556	4,221	4,777	***
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	254	1,928	2,182	***
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		52,537	67,991	72,656	396,971	787	9,140	86,672	686,753	10,652	80,799	778,205	*
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		862	1,116	0	0	0	0	0	1,977	24	179	2,180	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 819,578	$ 89,169	$ 113,427	$ 72,656	$ 396,971	$ 787	$ 9,140	$ 86,672	$ 698,539	$ 14,098	$ 106,940	$ 819,578	

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: CASTLE MANOR NURSING & REHABILITATION CENTER
Provider NPI: 1497759856
OSHPD Facility Number: 206374014
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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	$ 196,870	$ 196,870											
010	Housekeeping	40,596	3,361	$ 43,957										
060	Laundry and Linen	29,057	3,655	830	$ 33,542									
065	Dietary	244,265	35,089	7,971	0	$ 287,324								
155	Social Services	1,425	757	172	0	0	$ 2,355							
160	Activities	12,617	8,796	1,998	0	0	0	$ 23,411						
165	Administration	N/A	13,568	3,082	0	0	0	0		$ 16,650	$ 16,650			
166	Medical Records	21,108	918	209	0	0	0	0		22,235		$ 22,235		
170	Inservice Education - Nursing	6	3,390	770	0	0	0	0	$ 4,166					
	ANCILLARY SERVICES													
075	Patient Supplies	224,725	0	0	0	0	0	0	0	224,725	545	728	$ 225,998	***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy	153,730	5,302	1,204	0	0	0	0	0	160,237	1,527	2,039	163,802	***
081	Respiratory Therapy	4,431	0	0	0	0	0	0	0	4,431	11	14	4,456	***
082	Occupational Therapy	1,265	3,314	753	0	0	0	0	0	5,332	850	1,135	7,316	***
083	Speech Pathology	548	824	187	0	0	0	0	0	1,559	153	204	1,915	***
085	Pharmacy	271,015	0	0	0	0	0	0	0	271,015	657	878	272,550	***
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	123,788	0	0	0	0	0	0	0	123,788	300	401	124,489	***
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	166,659	115,994	26,349	33,542	287,324	2,355	23,411	4,166	659,799	12,580	16,800	689,178	*
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	1,903	432	0	0	0	0	0	2,335	28	37	2,401	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,492,105	$ 196,870	$ 43,957	$ 33,542	$ 287,324	$ 2,355	$ 23,411	$ 4,166	$ 1,453,220	$ 16,650	$ 22,235	$ 1,492,105	

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CASTLE MANOR NURSING & REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1497759856

OSHPD Facility Number:
206374014

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 660,961	90%							
	Property Tax (line 40)	70,066	10%	$ 731,027						
005	Plant Operations and Maintenance			33,512	$ 33,512					
010	Housekeeping			11,909	572	$ 12,481				
060	Laundry and Linen			12,949	622	236	$ 13,806			
065	Dietary			124,320	5,973	2,263	0	$ 132,556		
155	Social Services			2,684	129	49	0	0	$ 2,861	
160	Activities			31,164	1,497	567	0	0	0	$ 33,229
165	Administration			48,071	2,310	875	0	0	0	0
166	Medical Records			3,254	156	59	0	0	0	0
170	Inservice Education - Nursing			12,009	577	219	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			18,786	903	342	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			11,741	564	214	0	0	0	0
083	Speech Pathology			2,918	140	53	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			410,968	19,745	7,481	13,806	132,556	2,861	33,228
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			6,743	324	123	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 731,027	100%	$ 731,027	$ 33,512	$ 12,481	$ 13,806	$ 132,556	$ 2,861	$ 33,228

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CASTLE MANOR NURSING & REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1497759856

OSHPD Facility Number:
206374014

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 90% Of Total	Property Tax 10% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 660,961	90%								
	Property Tax (line 40)	70,066	10%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 51,256	$ 51,256					
166	Medical Records				3,469		$ 3,469				
170	Inservice Education - Nursing			$ 12,805							
	ANCILLARY SERVICES										
075	Patient Supplies			0	0	1,678	114	$ 1,791	$ 1,619	$ 172	***
077	Specialized Support Surfaces			0	0	0	0	0	0	0	***
080	Physical Therapy			0	20,030	4,700	318	25,048	22,647	2,401	***
081	Respiratory Therapy			0	0	33	2	35	32	3	***
082	Occupational Therapy			0	12,519	2,616	177	15,312	13,844	1,468	***
083	Speech Pathology			0	3,112	470	32	3,613	3,267	346	***
085	Pharmacy			0	0	2,023	137	2,160	1,953	207	***
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	924	63	987	892	95	***
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			12,805	633,452	38,726	2,621	674,800	610,123	64,677	*
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	7,189	86	6	7,281	6,583	698	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 731,027	100%	$ 12,805	$ 676,302	$ 51,256	$ 3,469	$ 731,027	$ 660,961	$ 70,066	

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: CASTLE MANOR NURSING & REHABILITATION CENTER
Provider NPI: 1497759856
OSHPD Facility Number: 206374014
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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. 70% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 23% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 19,011													
055	Interest - Other	0													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	1,215,631													
	Total Costs Allocable as Administration	1,234,642	70%												
167	DPH Licensing Fees	27,387	2%												
168	Professional Liability Insurance	99,588	6%												
169	Quality Assurance Fees	404,854	23%												
174	Caregiver Training	0	0%												
	Total	1,766,471	100%						$ 1,766,471						
	ANCILLARY SERVICES														
075	Patient Supplies			$ -	$ -	$ 224,725	$ -	$ 224,725	57,814	$ 40,408	$ 896	$ 3,259	$ 13,250	$ -	***
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy			443,839	5,509	160,237	20,030	629,615	161,978	113,211	2,511	9,132	37,123	0	***
081	Respiratory Therapy			0	0	4,431	0	4,431	1,140	797	18	64	261	0	***
082	Occupational Therapy			329,161	3,443	5,332	12,519	350,455	90,160	63,015	1,398	5,083	20,664	0	***
083	Speech Pathology			57,376	856	1,559	3,112	62,903	16,183	11,311	251	912	3,709	0	***
085	Pharmacy			0	0	271,015	0	271,015	69,723	48,731	1,081	3,931	15,980	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	123,788	0	123,788	31,846	22,258	494	1,795	7,299	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			3,207,908	686,753	659,799	633,452	5,187,912	1,334,669	932,842	20,692	75,244	305,890	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	1,977	2,335	7,189	11,502	2,959	2,068	46	167	678	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 1,766,471		$ 4,038,284	$ 698,539	$ 1,453,220	$ 676,302	$ 6,866,346	$ 1,766,471						
	Total Administrative Costs							$ 1,766,471		$ 1,234,642	$ 27,387	$ 99,588	$ 404,854	$ -	
	Unit Cost Multiplier							0.25726508							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 121,039	$ 38,885	$ 54,725	$ 214,648							
	TOTAL FACILITY COSTS							$ 8,847,465							

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name: CASTLE MANOR NURSING & REHABILITATION CENTER
Provider NPI: 1497759856
OSHPD Facility Number: 206374014
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	999									
010	Housekeeping	355	355								
060	Laundry and Linen	386	386	386							
065	Dietary	3,706	3,706	3,706							
155	Social Services	80	80	80							
160	Activities	929	929	929							
165	Administration	1,433	1,433	1,433							
166	Medical Records	97	97	97							
170	Inservice Education - Nursing	358	358	358							
	ANCILLARY SERVICES										
075	Patient Supplies	0	0	0						224,725	224,725
077	Specialized Support Surfaces	0	0	0						0	0
080	Physical Therapy	560	560	560						629,615	629,615
081	Respiratory Therapy	0	0	0						4,431	4,431
082	Occupational Therapy	350	350	350						350,455	350,455
083	Speech Pathology	87	87	87						62,903	62,903
085	Pharmacy	0	0	0						271,015	271,015
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services									123,788	123,788
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	12,251	12,251	12,251	333,110	99,933	3,165,031	3,165,031	3,165,031	5,187,912	5,187,912
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	201	201	201						11,502	11,502
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	21,792	20,793	20,438	333,110	99,933	3,165,031	3,165,031	3,165,031	6,866,346	6,866,346
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 112,326	$ 97,210			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.0354897	0.030713759			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 89,169	$ 113,427	$ 72,656	$ 396,971	$ 787	$ 9,140	$ 86,672	$ 14,098	$ 106,940
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.28841437	5.54982812	0.21811282	3.97236675	0.00024867	0.00288772	0.02738428	0.00205323	0.01557456
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 196,870	$ 43,957	$ 33,542	$ 287,324	$ 2,355	$ 23,411	$ 4,166	$ 16,650	$ 22,235
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.46809022	2.15075702	0.10069309	2.87517084	0.00074391	0.00739674	0.00131612	0.00242484	0.00323826
	TOTAL CAPITAL COSTS - SCH. 5	$ 731,027	$ 33,512	$ 12,481	$ 13,806	$ 132,556	$ 2,861	$ 33,229	$ 12,805	$ 51,256	$ 3,469
	UNIT COST MULTIPLIER (CAPITAL COSTS)	33.54565896	1.61170169	0.61066949	0.04144715	1.32645192	0.00090408	0.01049863	0.00404576	0.00746476	0.00050529

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CASTLE MANOR NURSING & REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1497759856

OSHPD Facility Number:
206374014

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	$ 71,549	$ 0	$ 71,549	(Sch 3)
005	.20-.39	Fringe Benefits	6200	18,086	(466)	17,620	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	196,870	0	196,870	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 286,505	$ (466)	$ 286,039	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 89,129	$ 0	$ 89,129	(Sch 3)
010	.20-.39	Fringe Benefits	6300	23,356	(580)	22,776	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	40,596	0	40,596	(Sch 4)
010		Housekeeping - Total	6300	$ 153,081	$ (580)	$ 152,501	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 0	$ 0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	1,387	0	1,387	(Sch 5)
025		Depreciation: Equipment	7140	5,075	0	5,075	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	654,499	0	654,499	(Sch 5)
040		Property Taxes	7300	70,066	0	70,066	(Sch 5)
045		Property Insurance	7400	19,011	0	19,011	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	$ 0	$ 0	$ 0	(Sch 6)
057		**Subtotal 005 - 055**		$ 1,189,624	$ (1,046)	$ 1,188,578	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 54,761	$ 0	$ 54,761	(Sch 3)
060	.20-.39	Fringe Benefits	6400	14,454	(357)	14,097	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	29,057	0	29,057	(Sch 4)
060		Laundry and Linen - Total	6400	$ 98,272	$ (357)	$ 97,915	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 282,110	$ 0	$ 282,110	(Sch 3)
065	.20-.39	Fringe Benefits	6500	80,238	(1,838)	78,400	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	244,265	0	244,265	(Sch 4)
065		Dietary - Total	6500	$ 606,613	$ (1,838)	$ 604,775	
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	224,157	568	224,725	(Sch 4)
075		Patient Supplies - Total	8100	$ 224,157	$ 568	$ 224,725	
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:
CASTLE MANOR NURSING & REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1497759856

OSHPD Facility Number:
206374014

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	$ 11,450	$ 0	$ 11,450	(Sch 2)
080	.20-.39	Fringe Benefits	8200	2,901	23,519	26,420	(Sch 2)
080	.79	Agency Staff	8200	405,969	0	405,969	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	153,730	0	153,730	(Sch 4)
080		Physical Therapy - Total	8200	$ 574,050	$ 23,519	$ 597,569	
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	4,431	4,431	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 0	$ 4,431	$ 4,431	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	$ 11,544	$ 0	$ 11,544	(Sch 2)
082	.20-.39	Fringe Benefits	8250	2,961	(75)	2,886	(Sch 2)
082	.79	Agency Staff	8250	314,731	0	314,731	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	1,265	0	1,265	(Sch 4)
082		Occupational Therapy - Total	8250	$ 330,501	$ (75)	$ 330,426	
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	57,376	0	57,376	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	548	0	548	(Sch 4)
083		Speech Pathology - Total	8280	$ 57,924	$ 0	$ 57,924	
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	271,015	0	271,015	(Sch 4)
085		Pharmacy - Total	8300	$ 271,015	$ 0	$ 271,015	
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	0	0	0	(Sch 4)
090		Laboratory - Total	8400	$ 0	$ 0	$ 0	
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	116,484	7,304	123,788	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 116,484	$ 7,304	$ 123,788	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CASTLE MANOR NURSING & REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1497759856

OSHPD Facility Number:
206374014

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		$ 1,574,131	$ 35,747	$ 1,609,878	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 2,406,140	$ 0	$ 2,406,140	(Sch 2)
105	.20-.39	Fringe Benefits	6110	607,905	(15,673)	592,232	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	171,090	(4,431)	166,659	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 3,185,135	$ (20,104)	$ 3,165,031	
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:
CASTLE MANOR NURSING & REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1497759856

OSHPD Facility Number:
206374014

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CASTLE MANOR NURSING & REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1497759856

OSHPD Facility Number:
206374014

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	0	0	0	(Sch 4)
140		Beauty and Barber - Total	8900	$ 0	$ 0	$ 0	
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**		$ 3,185,135	$ (20,104)	$ 3,165,031	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 90,137	$ 0	$ 90,137	(Sch 2)
155	.20-.39	Fringe Benefits	6600	22,776	(587)	22,189	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	16,860	(15,435)	1,425	(Sch 4)
155		Social Services - Total	6600	$ 129,773	$ (16,022)	$ 113,751	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CASTLE MANOR NURSING & REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1497759856

OSHPD Facility Number:
206374014

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	$ 77,599	$ 0	$ 77,599	(Sch 2)
160	.20-.39	Fringe Benefits	6700	20,116	(505)	19,611	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	12,617	0	12,617	(Sch 4)
160		Activities - Total	6700	$ 110,332	$ (505)	$ 109,827	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 376,680	$ (6,880)	$ 369,800	(Sch 6)
165	.20-.39	Fringe Benefits	6900	92,505	(5,121)	87,384	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	926,980	(168,534)	758,446	(Sch 6)
165		Administration - Total	6900	$ 1,396,165	$ (180,534)	$ 1,215,631	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 84,632	$ 79	$ 84,711	(Sch 3)
166	.20-.39	Fringe Benefits	6900	20,784	491	21,275	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	21,108	0	21,108	(Sch 4)
166		Medical Records - Total	6900	$ 126,524	$ 570	$ 127,094	
167		CDPH Licensing Fees	6900	$ 27,387	$ 0	$ 27,387	(Sch 6)
168		Professional Liability Insurance	6900	$ 99,966	$ (378)	$ 99,588	(Sch 6)
169		Quality Assurance Fees	6900	$ 404,854	$ 0	$ 404,854	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 66,574	$ 0	$ 66,574	(Sch 3)
170	.20-.39	Fringe Benefits	6800	17,010	(434)	16,576	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	6	0	6	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 83,590	$ (434)	$ 83,156	
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		$ 2,378,591	$ (197,303)	$ 2,181,288	
200		**Total**		**$ 9,032,366**	**$ (184,901)**	**$ 8,847,465**	

Provider Name: CASTLE MANOR NURSING & REHABILITATION CENTER

Provider NPI: 1497759856

OSHPD Facility Number: 206374014

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0								
005	2	Plant Operations and Maintenance - Fringe Benefits	(466)		(466)						
005	3	Plant Operations and Maintenance - Agency Staff	0								
005	4	Plant Operations and Maintenance - Other - Nonlabor	0								
010	1	Housekeeping - Salaries and Wages	0								
010	2	Housekeeping - Fringe Benefits	(580)		(580)						
010	3	Housekeeping - Agency Staff	0								
010	4	Housekeeping - Other - Nonlabor	0								
015	4	Depreciation: Buildings and Improvements	0								
020	4	Depreciation: Leasehold Improvements	0								
025	4	Depreciation: Equipment	0								
030	4	Depreciation and Amortization - Other	0								
035	4	Leases and Rentals	0								
040	4	Property Taxes	0								
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	0								
055	4	Interest - Other	0								
060	1	Laundry and Linen - Salaries and Wages	0								
060	2	Laundry and Linen - Fringe Benefits	(357)		(357)						
060	3	Laundry and Linen - Agency Staff	0								
060	4	Laundry and Linen - Other - Nonlabor	0								
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	(1,838)		(1,838)						
065	3	Dietary - Agency Staff	0								
065	4	Dietary - Other - Nonlabor	0								
070	4	Provision for Bad Debts	0								
075	1	Patient Supplies - Salaries and Wages	0								
075	2	Patient Supplies - Fringe Benefits	0								
075	3	Patient Supplies - Agency Staff	0								
075	4	Patient Supplies - Other - Nonlabor	568	568							
077	1	Specialized Support Surfaces - Salaries and Wages	0								
077	2	Specialized Support Surfaces - Fringe Benefits	0								
077	3	Specialized Support Surfaces - Agency Staff	0								
077	4	Specialized Support Surfaces - Other - Nonlabor	0								
080	1	Physical Therapy - Salaries and Wages	0								
080	2	Physical Therapy - Fringe Benefits	23,519		23,519						
080	3	Physical Therapy - Agency Staff	0								
080	4	Physical Therapy - Other - Nonlabor	0								
081	1	Respiratory Therapy - Salaries and Wages	0								
081	2	Respiratory Therapy - Fringe Benefits	0								
081	3	Respiratory Therapy - Agency Staff	0								
081	4	Respiratory Therapy - Other - Nonlabor	4,431				4,431				
082	1	Occupational Therapy - Salaries and Wages	0								
082	2	Occupational Therapy - Fringe Benefits	(75)		(75)						
082	3	Occupational Therapy - Agency Staff	0								
082	4	Occupational Therapy - Other - Nonlabor	0								
083	1	Speech Pathology - Salaries and Wages	0								
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								

Provider Name: CASTLE MANOR NURSING & REHABILITATION CENTER

Provider NPI: 1497759856

OSHPD Facility Number: 206374014

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	0								
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	7,304	(568)		7,872					
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	0								
105	2	Skilled Nursing Care - Fringe Benefits	(15,673)		(15,673)						
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	(4,431)				(4,431)				
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								

Provider Name: CASTLE MANOR NURSING & REHABILITATION CENTER

Provider NPI: 1497759856

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Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	(587)		(587)						
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	(15,435)			(7,872)		(7,563)			
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	(505)		(505)						
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	(6,880)							(6,880)	
165	2	Administration - Fringe Benefits	(5,121)		(3,495)					(1,626)	
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	(168,534)	299				7,563	(176,396)		
166	1	Medical Records - Salaries and Wages	79	79							
166	2	Medical Records - Fringe Benefits	491		491						
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	(378)	(378)							
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	(434)		(434)						
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								

Provider Name: CASTLE MANOR NURSING & REHABILITATION CENTER

Provider NPI: 1497759856

OSHPD Facility Number: 206374014

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	($184,901)	0	0	0	0	0	(176,396)	(8,505)	0
			(To Sch 8)								

Provider Name	Fiscal Period	Provider NPI	Adjustments
CASTLE MANOR NURSING & REHABILITATION CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1497759856	8

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATIONS OF REPORTED COSTS			
1	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	$224,157	$568	$224,725
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	116,484	(568)	115,916 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	926,980	299	927,279 *
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	84,632	79	84,711
	10.5	168	4	8A-1	168	4	Professional Liability Insurance	99,966	(378)	99,588
							To reclassify the reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			
2	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	$18,086	($466)	17,620
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	23,356	(580)	22,776
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	14,454	(357)	14,097
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	80,238	(1,838)	78,400
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits	2,901	23,519	26,420
	10.5	082	2	8A-1	082	2	Occupational Therapy - Fringe Benefits	2,961	(75)	2,886
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	607,905	(15,673)	592,232
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	22,776	(587)	22,189
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	20,116	(505)	19,611
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	92,505	(3,495)	89,010 *
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	20,784	491	21,275
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	17,010	(434)	16,576
							To reclassify fringe benefits based on salaries 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			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
CASTLE MANOR NURSING & REHABILITATION CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1497759856	8

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATIONS OF REPORTED COSTS				
3	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	*	$115,916	$7,872	$123,788
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor		16,860	(7,872)	8,988 *
							To reclassify wheelchairs and non-ambulatory transportation costs from Social Services to an ancillary cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Section 2203.2				
4	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabor		$0	$4,431	$4,431
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor		171,090	(4,431)	166,659
							To reclassify oxygen to an ancillary cost center since it is separately billable. CCR, Title 22, Section 51511(c)				
5	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	*	$8,988	($7,563)	$1,425
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	927,279	7,563	934,842 *
							To reclassify patient lost item expenses to the appropriate cost center for proper cost determination. 42 CFR 413.24 / CMS Pub. 15-1, Section 2302.8				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
CASTLE MANOR NURSING & REHABILITATION CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1497759856	8

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS				
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Life Generations Healthcare Home Office Audit Report for fiscal period ended December 31, 2010. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304	*	$934,842	($176,396)	$758,446
7	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages		$376,680	($6,880)	$369,800
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits To eliminate marketing salaries and benefit expense not allowable under the Medi-Cal program. 42 CFR 413.5, 413.9 and 413.24 CMS Pub. 15-1, Sections 2136.2, 2304 and 2328	*	89,010	(1,626)	87,384

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
CASTLE MANOR NURSING & REHABILITATION CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1497759856	8

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED PATIENT DAYS			
8	4.1	5.00	2	1	15.00	N/A	Medi-Cal days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Payment Period: 01/01/2010 through 01/01/2012 Service Period: 01/01/2010 through 12/31/2010 Report Date: 02/21/2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	18,858	(121)	18,737