APPEAL RECOMPUTATION
OF THE
AUDIT REPORT

AVALON CARE CENTER - MODESTO
MODESTO, CALIFORNIA
NPI NUMBER: 1326032327

FISCAL PERIOD ENDED
DECEMBER 31, 2010

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

Section Chief: Michael Harrold
Audit Supervisor: Kathy Atkins
Auditor: Jose Juarez

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

March 18, 2013

David Slawson
Director of Finance
Avalon Health Care, Inc.
206 North 2100 West
Salt Lake City, Utah 84116

In the Matter of:

AVALON CARE CENTER - MODESTO
NATIONAL PROVIDER IDENTIFIER (NPI) 1326032327
FISCAL PERIOD ENDED DECEMBER 31, 2010
CASE NUMBER NF13-1210-126G-TW

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated November 29, 2012, the following revisions are made to the Medi-Cal audit report dated July 3, 2012.

SUMMARY OF REVISION

OVERPAYMENTS		
Audited Amount Due State	$	(5,134)
Revision		5,134
Revised Amount Due State	$	0

Enclosed are the revised schedules detailing the results of the recomputation.

A copy of the final settlement amount is being sent to the fiscal intermediary. This final settlement amount will be incorporated in a Statement of Account Status, which may reflect other financial transactions such as tentative settlement payments, final settlement payments, and/or lump sum rate adjustments. The Statement of Account Status with the amount due the State or owed to the provider (including interest as prescribed by law) will be forwarded to the provider by the fiscal intermediary.

Financial Audits Branch/Audits Section—Fresno
1782 East Bullard Avenue, Suite 101, Fresno, CA 93710 - 5856
Telephone: (559) 446-2458 / Fax: (559) 446-2477
Internet Address: www.dhcs.ca.gov

Instructions regarding payment, if necessary, will be included with the Statement of Account Status.

Original Signed By

Michael A. Harrold, Chief
Audits Section—Fresno
Financial Audits Branch

cc: Chief
Audit Review and Analysis Section
Department of Health Care Services
M.S. 2109
P.O. Box 997413
Sacramento, CA 95899-7413

Mr. Jeffrey S. Moore
Hansen Hunter & Company, P.C.
8930 SW Gemini Drive
Beaverton, OR 97008

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
AVALON CARE CENTER - MODESTO

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

Provider NPI:
1326032327

OSHPD Facility No.:
206501354

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ 1,683,418	$ 1,683,418	$ 75.04
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 472,832	$ 472,832	$ 21.08
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ 451,858	$ 451,858	$ 20.14
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 135,095	$ 135,095	$ 6.02
5	Property Taxes (Sch. 5, Ln. 105)	$ 9,744	$ 9,744	$ 0.43
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ 15,948	$ 15,948	$ 0.71
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ 72,818	$ 72,818	$ 3.25
8	Caregiver Training (Sch. 6, Ln. 105)	$ 20,574	$ 20,574	$ 0.92
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 212,424	$ 212,424	$ 9.47
10	Cost of Administration (Sch. 6, Ln. 105)	$ 372,069	$ 372,069	$ 16.59
11	Cost of Routine Service/Audited Total Costs	$ 3,446,779.01	$ 3,446,779.01	$ 153.64
12	Total Patient Days (Rev)	22,434	22,434	
13	Cost Per Patient Day (Cost Divided by Days)	$ 153.64	$ 153.64	
14	Overpayments (Rev 1)	$ (5,134)	$ 0	
15	Medi-Cal Days (Rev)	16,644	16,644	
16	Medi-Cal Managed Care Days (Rev)	60	60	
	INTERMEDIATE CARE			
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
18	Total Patient Days (Rev)		0	
19	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
20	Overpayments (Rev)	$	$ 0	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
22	Total Patient Days (Rev)		0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments (Rev)	$	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
26	Total Patient Days (Rev)		0	
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
28	Overpayments (Rev)	$	$ 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	

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
AVALON CARE CENTER - MODESTO

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

Provider NPI:
1326032327

OSHPD Facility No.:
206501354

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED 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	
50	Total Patient Days (Rev)		0	
51	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
52	Overpayments (Rev)	$	$ 0	
	HOSPICE INPATIENT CARE			
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
54	Total Patient Days (Rev)		0	
55	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
56	Overpayments (Rev)	$	$ 0	
	OTHER ROUTINE SERVICES			
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
58	Total Patient Days (Rev)		0	
59	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
60	Overpayments (Rev)	$	$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
AVALON CARE CENTER - MODESTO

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

Provider NPI:
1326032327

OSHPD Facility No.:
206501354

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	$ 32,911	$ 32,911			
160	Activities	38,516		$ 38,516		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	16,286	0	0	16,286	
077	Specialized Support Surfaces	N/A	0	0	0	
080	Physical Therapy	0	0	0	0	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	0	0	0	0	
083	Speech Pathology	0	0	0	0	
085	Pharmacy	0	0	0	0	
090	Laboratory	0	0	0	0	
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	
101	Subacute Care Ancillary Services	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	1,611,991	32,911	38,516	1,683,418	*
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	$ 1,699,704	$ 32,911	$ 38,516	$ 1,699,704	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: AVALON CARE CENTER - MODESTO
Provider NPI: 1326032327
OSHPD Facility Number: 206501354
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	$ 47,556	$ 47,556											
010	Housekeeping	75,735	1,128	$ 76,863										
060	Laundry and Linen	48,962	1,104	1,827	$ 51,893									
065	Dietary	220,253	5,900	9,767	0	$ 235,920								
155	Social Services	N/A	177	292	0	0	$ 469							
160	Activities	N/A	586	970	0	0	0	$ 1,556						
165	Administration	N/A	2,227	3,688	0	0	0	0		$ 5,915	$ 5,915			
166	Medical Records	35,033	381	631	0	0	0	0		36,046		$ 36,046		
170	Inservice Education - Nursing	70,779	0	0	0	0	0	0	$ 70,779					
	ANCILLARY SERVICES													
075	Patient Supplies		2,071	3,429	0	0	0	0	0	5,499	123	747	$ 6,370	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	29	177	206	
080	Physical Therapy		462	764	1,334	0	0	0	0	2,559	308	1,875	4,742	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	10	64	74	
082	Occupational Therapy		1,613	2,671	0	0	0	0	0	4,284	291	1,771	6,347	
083	Speech Pathology		229	379	0	0	0	0	0	608	69	418	1,094	
085	Pharmacy		0	0	0	0	0	0	0	0	219	1,333	1,551	
090	Laboratory		0	0	0	0	0	0	0	0	31	187	218	
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	29	179	209	
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		30,330	50,212	49,672	235,920	469	1,556	70,779	438,938	4,778	29,116	472,832	*
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		1,349	2,233	887	0	0	0	0	4,468	29	178	4,676	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 498,318	$ 47,556	$ 76,863	$ 51,893	$ 235,920	$ 469	$ 1,556	$ 70,779	$ 456,357	$ 5,915	$ 36,046	$ 498,318	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: AVALON CARE CENTER - MODESTO
Provider NPI: 1326032327
OSHPD Facility Number: 206501354
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	$ 163,849	$ 163,849											
010	Housekeeping	9,422	3,886	$ 13,308										
060	Laundry and Linen	10,935	3,803	316	$ 15,054									
065	Dietary	159,264	20,327	1,691	0	$ 181,282								
155	Social Services	4,666	608	51	0	0	$ 5,325							
160	Activities	12,884	2,019	168	0	0	0	$ 15,071						
165	Administration	N/A	7,675	638	0	0	0	0		$ 8,313	$ 8,313			
166	Medical Records	2,950	1,314	109	0	0	0	0		4,373		$ 4,373		
170	Inservice Education - Nursing	904	0	0	0	0	0	0	$ 904					
	ANCILLARY SERVICES													
075	Patient Supplies	32,359	7,135	594	0	0	0	0	0	40,088	172	91	$ 40,351	
077	Specialized Support Surfaces	16,378	0	0	0	0	0	0	0	16,378	41	21	16,440	
080	Physical Therapy	167,479	1,590	132	387	0	0	0	0	169,588	432	227	170,248	
081	Respiratory Therapy	5,930	0	0	0	0	0	0	0	5,930	15	8	5,952	
082	Occupational Therapy	148,212	5,559	462	0	0	0	0	0	154,233	409	215	154,857	
083	Speech Pathology	36,525	788	66	0	0	0	0	0	37,379	96	51	37,526	
085	Pharmacy	123,642	0	0	0	0	0	0	0	123,642	307	162	124,111	
090	Laboratory	17,350	0	0	0	0	0	0	0	17,350	43	23	17,416	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	16,636	0	0	0	0	0	0	0	16,636	41	22	16,699	
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	111,426	104,499	8,693	14,410	181,282	5,325	15,071	904	441,610	6,715	3,532	451,858	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber	1,835	4,646	387	257	0	0	0	0	7,125	41	22	7,188	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,042,646	$ 163,849	$ 13,308	$ 15,054	$ 181,282	$ 5,325	$ 15,071	$ 904	$ 1,029,960	$ 8,313	$ 4,373	$ 1,042,646	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
AVALON CARE CENTER - MODESTO

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

Provider NPI:
1326032327

OSHPD Facility Number:
206501354

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)	$ 156,196	93%							
	Property Tax (line 40)	11,266	7%	$ 167,462						
005	Plant Operations and Maintenance			9,064	$ 9,064					
010	Housekeeping			3,756	215	$ 3,971				
060	Laundry and Linen			3,676	210	94	$ 3,981			
065	Dietary			19,651	1,124	505	0	$ 21,280		
155	Social Services			588	34	15	0	0	$ 637	
160	Activities			1,952	112	50	0	0	0	$ 2,114
165	Administration			7,419	425	191	0	0	0	0
166	Medical Records			1,270	73	33	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			6,898	395	177	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,537	88	39	102	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			5,374	307	138	0	0	0	0
083	Speech Pathology			762	44	20	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			101,023	5,781	2,594	3,811	21,280	637	2,114
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			4,492	257	115	68	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 167,462	100%	$ 167,462	$ 9,064	$ 3,971	$ 3,981	$ 21,280	$ 637	$ 2,114

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
AVALON CARE CENTER - MODESTO

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

Provider NPI:
1326032327

OSHPD Facility Number:
206501354

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 93% Of Total	Property Tax 7% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 156,196	93%								
	Property Tax (line 40)	11,266	7%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 8,034	$ 8,034					
166	Medical Records				1,375		$ 1,375				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	7,470	167	29	$ 7,665	$ 7,149	$ 516	
077	Specialized Support Surfaces			0	0	39	7	46	43	3	
080	Physical Therapy			0	1,767	418	72	2,256	2,105	152	
081	Respiratory Therapy			0	0	14	2	17	16	1	
082	Occupational Therapy			0	5,819	395	68	6,282	5,859	423	
083	Speech Pathology			0	825	93	16	934	871	63	
085	Pharmacy			0	0	297	51	348	325	23	
090	Laboratory			0	0	42	7	49	46	3	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	40	7	47	44	3	
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	137,239	6,490	1,111	144,839	135,095	9,744	*
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	4,932	40	7	4,979	4,644	335	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 167,462	100%	$ -	$ 158,052	$ 8,034	$ 1,375	$ 167,462	$ 156,196	$ 11,266	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: AVALON CARE CENTER - MODESTO
Provider NPI: 1326032327
OSHPD Facility Number: 206501354
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. 54% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 31% of Total	Caregiver Training 3% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 5,333													
055	Interest - Other	0													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	455,286													
	Total Costs Allocable as Administration	460,619	54%												
167	DPH Licensing Fees	19,743	2%												
168	Professional Liability Insurance	90,148	10%												
169	Quality Assurance Fees	262,979	31%												
174	Caregiver Training	25,470	3%												
	Total	858,959	100%						$ 858,959						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 16,286	$ 5,499	$ 40,088	$ 7,470	$ 69,343	17,811	$ 9,551	$ 409	$ 1,869	$ 5,453	$ 528	
077	Specialized Support Surfaces			0	0	16,378	0	16,378	4,207	2,256	97	442	1,288	125	
080	Physical Therapy			0	2,559	169,588	1,767	173,915	44,672	23,955	1,027	4,688	13,677	1,325	
081	Respiratory Therapy			0	0	5,930	0	5,930	1,523	817	35	160	466	45	
082	Occupational Therapy			0	4,284	154,233	5,819	164,337	42,212	22,636	970	4,430	12,924	1,252	
083	Speech Pathology			0	608	37,379	825	38,811	9,969	5,346	229	1,046	3,052	296	
085	Pharmacy			0	0	123,642	0	123,642	31,759	17,031	730	3,333	9,723	942	
090	Laboratory			0	0	17,350	0	17,350	4,457	2,390	102	468	1,364	132	
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	16,636	0	16,636	4,273	2,291	98	448	1,308	127	
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES														
105	Skilled Nursing Care			1,683,418	438,938	441,610	137,239	2,701,205	693,832	372,069	15,948	72,818	212,424	20,574	*
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	4,468	7,125	4,932	16,526	4,245	2,276	98	445	1,300	126	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 858,959		$ 1,699,704	$ 456,357	$ 1,029,960	$ 158,052	$ 3,344,074	$ 858,959						
	Total Administrative Costs							$ 858,959		$ 460,619	$ 19,743	$ 90,148	$ 262,979	$ 25,470	
	Unit Cost Multiplier							0.25686007							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 41,961	$ 12,686	$ 9,410	$ 64,056							
	TOTAL FACILITY COSTS							$ 4,267,089							

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: AVALON CARE CENTER - MODESTO
Provider NPI: 1326032327
OSHPD Facility Number: 206501354
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)
		(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	678									
010	Housekeeping	281	281								
060	Laundry and Linen	275	275	275							
065	Dietary	1,470	1,470	1,470							
155	Social Services	44	44	44							
160	Activities	146	146	146							
165	Administration	555	555	555							
166	Medical Records	95	95	95							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	516	516	516						69,343	69,343
077	Specialized Support Surfaces									16,378	16,378
080	Physical Therapy	115	115	115	6,182					173,915	173,915
081	Respiratory Therapy									5,930	5,930
082	Occupational Therapy	402	402	402						164,337	164,337
083	Speech Pathology	57	57	57						38,811	38,811
085	Pharmacy									123,642	123,642
090	Laboratory									17,350	17,350
095	Home Health Services									0	0
100	Other Ancillary Services									16,636	16,636
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	7,557	7,557	7,557	230,240	67,296	1,723,417	1,723,417	1,723,417	2,701,205	2,701,205
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	336	336	336	4,113					16,526	16,526
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	12,527	11,849	11,568	240,535	67,296	1,723,417	1,723,417	1,723,417	3,344,074	3,344,074
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 32,911	$ 38,516			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.019096365	0.022348625			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 47,556	$ 76,863	$ 51,893	$ 235,920	$ 469	$ 1,556	$ 70,779	$ 5,915	$ 36,046
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.01350325	6.64443244	0.21573963	3.50570859	0.00027210	0.00090289	0.04106899	0.00176885	0.01077892
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 163,849	$ 13,308	$ 15,054	$ 181,282	$ 5,325	$ 15,071	$ 904	$ 8,313	$ 4,373
	UNIT COST MULTIPLIER (INDIRECT OTHER)		13.82808676	1.15038835	0.06258582	2.69380585	0.00308982	0.00874475	0.00052454	0.00248591	0.00130767
	TOTAL CAPITAL COSTS - SCH. 5	$ 167,462	$ 9,064	$ 3,971	$ 3,981	$ 21,280	$ 637	$ 2,114	$ -	$ 8,034	$ 1,375
	UNIT COST MULTIPLIER (CAPITAL COSTS)	13.36808494	0.76492207	0.34330697	0.01655055	0.31621763	0.00036959	0.00122637	0.00000000	0.00240257	0.00041125

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
AVALON CARE CENTER - MODESTO

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

Provider NPI:
1326032327

OSHPD Facility Number:
206501354

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISION ADJUSTMENTS 8A-1	AS REVISED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 36,978	$ 0	$ 36,978	(Sch 3)
005	.20-.39	Fringe Benefits	6200	10,578	0	10,578	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	163,849	0	163,849	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 211,405	$ 0	$ 211,405	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$	$ 0	$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	75,735	0	75,735	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	9,422	0	9,422	(Sch 4)
010		Housekeeping - Total	6300	$ 85,157	$ 0	$ 85,157	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 972	$ 0	$ 972	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	7,033	0	7,033	(Sch 5)
025		Depreciation: Equipment	7140	12,917	0	12,917	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	70	0	70	(Sch 5)
035		Leases and Rentals	7200	135,204	0	135,204	(Sch 5)
040		Property Taxes	7300	11,266	0	11,266	(Sch 5)
045		Property Insurance	7400	5,333	0	5,333	(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**		$ 469,357	$ 0	$ 469,357	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$	$ 0	$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	48,962	0	48,962	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	10,935	0	10,935	(Sch 4)
060		Laundry and Linen - Total	6400	$ 59,897	$ 0	$ 59,897	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 176,574	$ 0	$ 176,574	(Sch 3)
065	.20-.39	Fringe Benefits	6500	43,679	0	43,679	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	159,264	0	159,264	(Sch 4)
065		Dietary - Total	6500	$ 379,517	$ 0	$ 379,517	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 12,365	$ 0	$ 12,365	(Sch 2)
075	.20-.39	Fringe Benefits	8100	3,921	0	3,921	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	32,359	0	32,359	(Sch 4)
075		Patient Supplies - Total	8100	$ 48,645	$ 0	$ 48,645	
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	16,378	0	16,378	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 16,378	$ 0	$ 16,378	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
AVALON CARE CENTER - MODESTO

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

Provider NPI:
1326032327

OSHPD Facility Number:
206501354

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISION ADJUSTMENTS 8A-1	AS REVISED	
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	167,479	0	167,479	(Sch 4)
080		Physical Therapy - Total	8200	$ 167,479	$ 0	$ 167,479	
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	5,930	0	5,930	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 5,930	$ 0	$ 5,930	
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	148,212	0	148,212	(Sch 4)
082		Occupational Therapy - Total	8250	$ 148,212	$ 0	$ 148,212	
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	36,525	0	36,525	(Sch 4)
083		Speech Pathology - Total	8280	$ 36,525	$ 0	$ 36,525	
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	123,642	0	123,642	(Sch 4)
085		Pharmacy - Total	8300	$ 123,642	$ 0	$ 123,642	
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	17,350	0	17,350	(Sch 4)
090		Laboratory - Total	8400	$ 17,350	$ 0	$ 17,350	
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	16,636	0	16,636	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 16,636	$ 0	$ 16,636	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
AVALON CARE CENTER - MODESTO

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

Provider NPI:
1326032327

OSHPD Facility Number:
206501354

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISION ADJUSTMENTS 8A-1	AS REVISED	
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	
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		$ 580,797	$ 0	$ 580,797	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,277,875	$ 0	$ 1,277,875	(Sch 2)
105	.20-.39	Fringe Benefits	6110	334,116	0	334,116	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	111,426	0	111,426	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 1,723,417	$ 0	$ 1,723,417	
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 REVISED PROGRAM EXPENSES

Provider Name:
AVALON CARE CENTER - MODESTO

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

Provider NPI:
1326032327

OSHPD Facility Number:
206501354

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISION ADJUSTMENTS 8A-1	AS REVISED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170		0	0	
128	.49	Agency Staff	6170		0	0	
128	.40-.99	Other - Nonlabor	6170		0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180		0	0	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180		0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$	$ 0	$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$	$ 0	$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	1,835	0	1,835	(Sch 4)
140		Beauty and Barber - Total	8900	$ 1,835	$ 0	$ 1,835	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$	$ 0	$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	
146		**Subtotal 105 - 145**		$ 1,725,252	$ 0	$ 1,725,252	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 26,240	$ 0	$ 26,240	(Sch 2)
155	.20-.39	Fringe Benefits	6600	6,671	0	6,671	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	4,666	0	4,666	(Sch 4)
155		Social Services - Total	6600	$ 37,577	$ 0	$ 37,577	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
AVALON CARE CENTER - MODESTO

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

Provider NPI:
1326032327

OSHPD Facility Number:
206501354

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISION ADJUSTMENTS 8A-1	AS REVISED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 30,433	$ 0	$ 30,433	(Sch 2)
160	.20-.39	Fringe Benefits	6700	8,083	0	8,083	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	12,884	0	12,884	(Sch 4)
160		Activities - Total	6700	$ 51,400	$ 0	$ 51,400	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 150,055	$ 0	$ 150,055	(Sch 6)
165	.20-.39	Fringe Benefits	6900	41,731	0	41,731	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	263,500	0	263,500	(Sch 6)
165		Administration - Total	6900	$ 455,286	$ 0	$ 455,286	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 27,698	$ 0	$ 27,698	(Sch 3)
166	.20-.39	Fringe Benefits	6900	7,335	0	7,335	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,950	0	2,950	(Sch 4)
166		Medical Records - Total	6900	$ 37,983	$ 0	$ 37,983	
167		CDPH Licensing Fees	6900	$ 19,743	$ 0	$ 19,743	(Sch 6)
168		Professional Liability Insurance	6900	$ 90,148	$ 0	$ 90,148	(Sch 6)
169		Quality Assurance Fees	6900	$ 262,979	$ 0	$ 262,979	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 51,066	$ 0	$ 51,066	(Sch 3)
170	.20-.39	Fringe Benefits	6800	19,713	0	19,713	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	904	0	904	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 71,683	$ 0	$ 71,683	
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	25,470	0	25,470	(Sch 6)
174		Caregiver Training - Total	6900	$ 25,470	$ 0	$ 25,470	
		Subtotal 155 - 174		$ 1,052,269	$ 0	$ 1,052,269	
200		**Total**		**$ 4,267,089**	**$ 0**	**$ 4,267,089**	

Provider Name: AVALON CARE CENTER - MODESTO

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Line No.	Sub No.		TOTAL REV (Page 1)	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
005	1	Plant Operations and Maintenance - Salaries and Wages	0								
005	2	Plant Operations and Maintenance - Fringe Benefits	0								
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	0								
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	0								
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	0								
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	0								
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	0								
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	0								
082	1	Occupational Therapy - Salaries and Wages	0								
082	2	Occupational Therapy - Fringe Benefits	0								
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								

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Line No.	Sub No.		TOTAL REV (Page 1)	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
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	0								
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	0								
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	0								
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								

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Line No.	Sub No.		TOTAL REV (Page 1)	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
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	0								
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	0								
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	0								
165	2	Administration - Fringe Benefits	0								
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	0								
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
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	0								
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
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								

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174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	$0 (To Sch 8)	0	0	0	0	0	0	0	0

Provider Name	Fiscal Period	Provider Number	Revision
AVALON CARE CENTER - MODESTO	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1326032327	1

Report References									
	Cost Report			Audit Report					
Rev. No.	MC530 Page or Exhibit	Line	Col.	Sch	Line	Explanation of Audit Revision	As Audited	Increase (Decrease)	As Revised
1	N/A			1	14.00	Overpayments	$5,134	($5,134)	$0
						Appeal Finding - Issue 1, Adjustment 13			