REPORT
ON THE
RATE SETTING AUDIT

MACARTHUR CARE CENTER
OAKLAND, CALIFORNIA
PROVIDER NUMBER: ZZR06350M AND
NPI NUMBER: 1629164686

FISCAL PERIOD ENDED
DECEMBER 31, 2007

Audits Section - Richmond
Financial Audits Branch
Audits and Investigations
Department of Health Care Services

Section Chief: Louise Wong
Audit Supervisor: Arlene Chau
Auditor: Marvin Reynolds

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

DAVID MAXWELL-JOLLY
Director

ARNOLD SCHWARZENEGGER
Governor

May 29, 2009

George Lamb, Administrator
309 MacArthur Boulevard
Oakland, CA 94610

PROVIDER: MACARTHUR CARE CENTER
PROVIDER NO. ZZR06350M AND NPI NO. 1629164686
FISCAL PERIOD ENDED DECEMBER 31, 2007

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 Paid Claims Summary Report, prior fiscal period's Medi-Cal program audit report, and Medicare cost report for the current fiscal period, if applicable and available.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules

2. Audit adjustments that include a summary of the total due the State in the amount of $42,101, which resulted from Medi-Cal overpayments.

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

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's 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:

John Melton, Acting Chief
Office of Administrative Appeals and Hearings
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
P.O. Box 997413
Sacramento, CA 95899-7413

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 95814-5005
(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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
MACARTHUR CARE CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZR06350M

OSHPD Facility No.:
206010875

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ N/A	$ 1,552,099	$ 88.86
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 475,292	$ 27.21
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 331,296	$ 18.97
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 167,065	$ 9.56
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 20,674	$ 1.18
6	DHS Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 10,938	$ 0.63
7	Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 16,591	$ 0.95
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 383,270	$ 21.94
11	Cost of Routine Service/Audited Total Costs	$ 3,001,362	$ 2,957,226	$ 169.30
12	Total Patient Days (Adj)	17,467	17,467	
13	Cost Per Patient Day (Cost Divided by Days)	$ 171.83	$ 169.30	
14	Overpayments (Adj 20)	$ 0	$ 42,101	
15	Total Licensed Nursing Facility Beds - Level B (Adj)	53	53	
	INTERMEDIATE CARE			
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
17	Total Patient Days (Adj)		0	
18	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
19	Overpayments (Adj)	$	$ 0	
	MENTALLY DISORDERED			
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
21	Total Patient Days (Adj)		0	
22	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
23	Overpayments (Adj)	$	$ 0	
	DEVELOPMENTALLY DISABLED			
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
25	Total Patient Days (Adj)		0	
26	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
27	Overpayments (Adj)	$	$ 0	
	ADULT SUBACUTE			
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
33	DHS Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
35	Caregiver Training (Adult Subacute Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
36	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	$ N/A	$ 0	$ 0.00
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	$ 0	$ 0	

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
MACARTHUR CARE CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZR06350M

OSHPD Facility No.:
206010875

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	PEDIATRIC SUBACUTE			
42	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	$ 0	$ 0	
43	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
44	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
45	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0	
46	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
47	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	$ 0	$ 0	
	HOSPICE INPATIENT CARE			
48	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
49	Total Patient Days (Adj)		0	
50	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
51	Overpayments (Adj)	$	$ 0	
	OTHER ROUTINE SERVICES			
52	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
53	Total Patient Days (Adj)		0	
54	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
55	Overpayments (Adj)	$	$ 0	

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name:
MACARTHUR CARE CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZR06350M

OSHPD Facility No.:
206010875

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
5.00	Plant Operations and Maintenance					
10.00	Housekeeping					
60.00	Laundry and Linen					
65.00	Dietary					
155.00	Social Services (Salaries, Fringe Benefits, & Agency Labor)	$ 24,000	$ 24,000			
160.00	Activities (Salaries, Fringe Benefits, & Agency Labor)	76,352		$ 76,352		
165.00	Administration					
165.00	Medical Records					
170.00	Inservice Education - Nursing					
	ANCILLARY SERVICES					
75.00	Patient Supplies	0	0	0	$ -	
77.00	Specialized Support Surfaces	N/A	0	0	0	
80.00	Physical Therapy	5,431	0	0	5,431	
81.00	Respiratory Therapy	60	0	0	60	
82.00	Occupational Therapy	0	0	0	0	
83.00	Speech Pathology	0	0	0	0	
85.00	Pharmacy	1,000	0	0	1,000	
90.00	Laboratory	284	0	0	284	
95.00	Home Health Services	0	0	0	0	
100.00	Other Ancillary Services	35	0	0	35	
100.06	Subacute Ancillary Services	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105.00	Skilled Nursing Care	1,451,747	24,000	76,352	1,552,099	*
110.00	Intermediate Care	0	0	0	0	*
115.00	Mentally Disordered	0	0	0	0	*
120.00	Developmentally Disabled	0	0	0	0	*
125.00	Subacute Care	0	0	0	0	*
126.00	Subacute Care - Pediatrics	0	0	0	0	*
130.00	Hospice Inpatient Care	0	0	0	0	*
135.00	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
136.00	Residential Care	0	0	0	0	
140.00	Beauty and Barber	0	0	0	0	
145.00	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 1,558,909	$ 24,000	$ 76,352	$ 1,558,909	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name: MACARTHUR CARE CENTER
Provider Number: ZZR06350M
OSHPD Facility Number: 206010875
Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	
	GENERAL SERVICES													
5.00	Plant Operations and Maintenance	$ 4,838	$ 4,838											
10.00	Housekeeping	133,364	0	$ 133,364										
60.00	Laundry and Linen	70,758	236	6,503	$ 77,497									
65.00	Dietary	223,104	573	15,785	0	$ 239,462								
155.00	Social Services	N/A	66	1,817	0	0	$ 1,883							
160.00	Activities	N/A	0	0	0	0	0	$ -						
165.00	Administration	N/A	709	19,541	0	0	0	0		$ 20,249	$ 20,249			
165.00	Medical Records	22,009	57	1,572	0	0	0	0		23,638		$ 23,638		
170.00	Inservice Education - Nursing	28,994	0	0	0	0	0	0	$ 28,994					
	ANCILLARY SERVICES													
75.00	Patient Supplies		78	2,137	0	0	0	0	0	2,215	60	70	$ 2,345	
77.00	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
80.00	Physical Therapy		0	0	0	0	0	0	0	0	44	52	96	
81.00	Respiratory Therapy		176	4,839	0	0	0	0	0	5,015	137	159	5,311	
82.00	Occupational Therapy		0	0	0	0	0	0	0	0	0	0	0	
83.00	Speech Pathology		0	0	0	0	0	0	0	0	0	0	0	
85.00	Pharmacy		0	0	0	0	0	0	0	0	8	10	18	
90.00	Laboratory		0	0	0	0	0	0	0	0	2	3	5	
95.00	Home Health Services		0	0	0	0	0	0	0	0	0	0	0	
100.00	Other Ancillary Services		0	0	0	0	0	0	0	0	0	0	1	
100.06	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105.00	Skilled Nursing Care		2,945	81,169	77,497	239,462	1,883	0	28,994	431,950	19,998	23,345	475,292	*
110.00	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115.00	Mentally Disordered		0	0	0	0	0	0	0	0	0	0	0	*
120.00	Developmentally Disabled		0	0	0	0	0	0	0	0	0	0	0	*
125.00	Subacute Care		0	0	0	0	0	0	0	0	0	0	0	*
126.00	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135.00	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
136.00	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140.00	Beauty and Barber		0	0	0	0	0	0	0	0	0	0	0	
145.00	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 483,067	$ 4,838	$ 133,364	$ 77,497	$ 239,462	$ 1,883	$ -	$ 28,994	$ 439,179	$ 20,249	$ 23,638	$ 483,067	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR
(DIRECT AND INDIRECT CARE)

Provider Name: MACARTHUR CARE CENTER
Provider Number: ZZR06350M
OSHPD Facility Number: 206010875
Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	
	GENERAL SERVICES													
5.00	Plant Operations and Maintenance	$ 108,232	$ 108,232											
10.00	Housekeeping	13,822	0	$ 13,822										
60.00	Laundry and Linen	11,998	5,278	674	$ 17,950									
65.00	Dietary	103,434	12,810	1,636	0	$ 117,880								
155.00	Social Services	1,000	1,474	188	0	0	$ 2,663							
160.00	Activities	930	0	0	0	0	0	$ 930						
165.00	Administration	N/A	15,858	2,025	0	0	0	0		$ 17,883	$ 17,883			
165.00	Medical Records	5,739	1,276	163	0	0	0	0		7,178		$ 7,178		
170.00	Inservice Education - Nursing	0	0	0	0	0	0	0	$ -					
	ANCILLARY SERVICES													
75.00	Patient Supplies	0	1,734	222	0	0	0	0	0	1,956	53	21	$ 2,030	
77.00	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
80.00	Physical Therapy	0	0	0	0	0	0	0	0	0	39	16	55	
81.00	Respiratory Therapy	0	3,927	502	0	0	0	0	0	4,429	121	48	4,598	
82.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
83.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0	
85.00	Pharmacy	0	0	0	0	0	0	0	0	0	7	3	10	
90.00	Laboratory	0	0	0	0	0	0	0	0	0	2	1	3	
95.00	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100.00	Other Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
100.06	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105.00	Skilled Nursing Care	92,838	65,873	8,412	17,950	117,880	2,663	930	0	306,547	17,661	7,089	331,296	*
110.00	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115.00	Mentally Disordered		0	0	0	0	0	0	0	0	0	0	0	*
120.00	Developmentally Disabled		0	0	0	0	0	0	0	0	0	0	0	*
125.00	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0	*
126.00	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135.00	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
136.00	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140.00	Beauty and Barber		0	0	0	0	0	0	0	0	0	0	0	
145.00	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 337,993	$ 108,232	$ 13,822	$ 17,950	$ 117,880	$ 2,663	$ 930	$ -	$ 312,932	$ 17,883	$ 7,178	$ 337,993	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MACARTHUR CARE CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZR06350M

OSHPD Facility Number:
206010875

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)	$ 176,654	89%							
	Property Tax (line 40)	21,861	11%	$ 198,515						
5.00	Plant Operations and Maintenance			13,195	$ 13,195					
10.00	Housekeeping			0	0	$ -				
60.00	Laundry and Linen			9,037	643	0	$ 9,680			
65.00	Dietary			21,935	1,562	0	0	$ 23,496		
155.00	Social Services			2,524	180	0	0	0	$ 2,704	
160.00	Activities			0	0	0	0	0	0	$ -
165.00	Administration			27,153	1,933	0	0	0	0	0
165.00	Medical Records			2,185	156	0	0	0	0	0
170.00	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
75.00	Patient Supplies			2,970	211	0	0	0	0	0
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0
80.00	Physical Therapy			0	0	0	0	0	0	0
81.00	Respiratory Therapy			6,725	479	0	0	0	0	0
82.00	Occupational Therapy			0	0	0	0	0	0	0
83.00	Speech Pathology			0	0	0	0	0	0	0
85.00	Pharmacy			0	0	0	0	0	0	0
90.00	Laboratory			0	0	0	0	0	0	0
95.00	Home Health Services			0	0	0	0	0	0	0
100.00	Other Ancillary Services			0	0	0	0	0	0	0
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105.00	Skilled Nursing Care			112,792	8,031	0	9,680	23,496	2,704	0
110.00	Intermediate Care			0	0	0	0	0	0	0
115.00	Mentally Disordered			0	0	0	0	0	0	0
120.00	Developmentally Disabled			0	0	0	0	0	0	0
125.00	Subacute Care			0	0	0	0	0	0	0
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0
135.00	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
136.00	Residential Care			0	0	0	0	0	0	0
140.00	Beauty and Barber			0	0	0	0	0	0	0
145.00	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 198,515	100%	$ 198,515	$ 13,195	$ -	$ 9,680	$ 23,496	$ 2,704	$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MACARTHUR CARE CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZR06350M

OSHPD Facility Number:
206010875

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	Capital Related 89% Of Total	Property Tax 11% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 176,654	89%								
	Property Tax (line 40)	21,861	11%								
5.00	Plant Operations and Maintenance										
10.00	Housekeeping										
60.00	Laundry and Linen										
65.00	Dietary										
155.00	Social Services										
160.00	Activities										
165.00	Administration				$ 29,086	$ 29,086					
165.00	Medical Records				2,341		$ 2,341				
170.00	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
75.00	Patient Supplies			0	3,181	86	7	$ 3,275	$ 2,914	$ 361	
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0	
80.00	Physical Therapy			0	0	64	5	69	61	8	
81.00	Respiratory Therapy			0	7,203	196	16	7,415	6,599	817	
82.00	Occupational Therapy			0	0	0	0	0	0	0	
83.00	Speech Pathology			0	0	0	0	0	0	0	
85.00	Pharmacy			0	0	12	1	13	11	1	
90.00	Laboratory			0	0	3	0	4	3	0	
95.00	Home Health Services			0	0	0	0	0	0	0	
100.00	Other Ancillary Services			0	0	0	0	0	0	0	
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	
	ROUTINE SERVICES										
105.00	Skilled Nursing Care			0	156,703	28,725	2,311	187,740	167,065	20,674	*
110.00	Intermediate Care			0	0	0	0	0	0	0	*
115.00	Mentally Disordered			0	0	0	0	0	0	0	*
120.00	Developmentally Disabled			0	0	0	0	0	0	0	*
125.00	Subacute Care			0	0	0	0	0	0	0	*
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135.00	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
136.00	Residential Care			0	0	0	0	0	0	0	
140.00	Beauty and Barber			0	0	0	0	0	0	0	
145.00	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 198,515	100%	$ -	$ 167,088	$ 29,086	$ 2,341	$ 198,515	$ 176,654	$ 21,861	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: MACARTHUR CARE CENTER
Provider Number: ZZR06350M
OSHPD Facility Number: 206010875
Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

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. 93% of Total	DHS Licensing Fees 3% of Total	Liability Insurance 4% of Total	Caregiver Training 0% of Total	Quality Assur. Fees 0% of Total	
	GENERAL SERVICES														
45.00	Property Insurance	$ 38,227													
55.00	Interest-Other	0													
165.00	Administration (Salaries & Wages, Fringe Benefits,														
	and Other - Nonlabor - excludes lines 165.03 - 165.10)	349,868													
	Subtotal - Administration Costs	388,095	93%												
165.07	DHS Licensing Fees	11,076	3%												
165.08	Liability Insurance	16,800	4%												
165.09	Caregiver Training	0	0%												
165.10	Quality Assurance Fees	0	0%												
	Total	415,971	100%						$ 415,971						
	ANCILLARY SERVICES														
75.00	Patient Supplies			$ -	$ 2,215	$ 1,956	$ 3,181	$ 7,352	1,234	$ 1,151	$ 33	$ 50	$ -	$ -	
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	
80.00	Physical Therapy			5,431	0	0	0	5,431	912	851	24	37	0	0	
81.00	Respiratory Therapy			60	5,015	4,429	7,203	16,707	2,804	2,617	75	113	0	0	
82.00	Occupational Therapy			0	0	0	0	0	0	0	0	0	0	0	
83.00	Speech Pathology			0	0	0	0	0	0	0	0	0	0	0	
85.00	Pharmacy			1,000	0	0	0	1,000	168	157	4	7	0	0	
90.00	Laboratory			284	0	0	0	284	48	44	1	2	0	0	
95.00	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100.00	Other Ancillary Services			35	0	0	0	35	6	5	0	0	0	0	
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES														
105.00	Skilled Nursing Care			1,552,099	431,950	306,547	156,703	2,447,298	410,799	383,270	10,938	16,591	0	0	*
110.00	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0	*
115.00	Mentally Disordered			0	0	0	0	0	0	0	0	0	0	0	*
120.00	Developmentally Disabled			0	0	0	0	0	0	0	0	0	0	0	*
125.00	Subacute Care			0	0	0	0	0	0	0	0	0	0	0	*
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
135.00	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE														
136.00	Residential Care			0	0	0	0	0	0	0	0	0	0	0	
140.00	Beauty and Barber			0	0	0	0	0	0	0	0	0	0	0	
145.00	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 415,971		$ 1,558,909	$ 439,179	$ 312,932	$ 167,088	$ 2,478,108	$ 415,971						
	Total Administrative Costs							$ 415,971		$ 388,095	$ 11,076	$ 16,800	$ -	$ -	
	Unit Cost Multiplier							0.16785832							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 43,888	$ 25,061	$ 31,427	$ 100,376							
	TOTAL FACILITY COSTS							$ 2,994,455							

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: MACARTHUR CARE CENTER
Provider Number: ZZR06350M
OSHPD Facility Number: 206010875
Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

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	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Adj 20)	(Adj 20)	(Adj 20)							
	GENERAL SERVICES										
5	Plant Operations and Maintenance	622									
10	Housekeeping										
60	Laundry and Linen	426	426	426							
65	Dietary	1,034	1,034	1,034							
155	Social Services	119	119	119							
160	Activities										
165	Administration	1,280	1,280	1,280							
165	Medical Records	103	103	103							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
75	Patient Supplies	140	140	140						7,352	7,352
77	Specialized Support Surfaces									0	0
80	Physical Therapy									5,431	5,431
81	Respiratory Therapy	317	317	317						16,707	16,707
82	Occupational Therapy									0	0
83	Speech Pathology									0	0
85	Pharmacy									1,000	1,000
90	Laboratory									284	284
95	Home Health Services									0	0
100	Other Ancillary Services									35	35
100	Subacute Ancillary Services									0	0
100	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	5,317	5,317	5,317	27,000	52,401	1,544,585	1,544,585	1,544,585	2,447,298	2,447,298
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered						0	0	0	0	0
120	Developmentally Disabled						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatrics						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
136	Residential Care									0	0
140	Beauty and Barber									0	0
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	9,358	8,736	8,736	27,000	52,401	1,544,585	1,544,585	1,544,585	2,478,108	2,478,108
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 24,000	$ 76,352			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.015538154	0.049432048			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 4,838	$ 133,364	$ 77,497	$ 239,462	$ 1,883	$ -	$ 28,994	$ 20,249	$ 23,638
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		0.55380037	15.26602564	2.87026837	4.56979256	0.00121881	0.00000000	0.01877139	0.00817131	0.00953891
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 108,232	$ 13,822	$ 17,950	$ 117,880	$ 2,663	$ 930	$ -	$ 17,883	$ 7,178
	UNIT COST MULTIPLIER (INDIRECT OTHER)		12.38919414	1.58218865	0.66480774	2.24958321	0.00172383	0.00060210	0.00000000	0.00721654	0.00289659
	TOTAL CAPITAL COSTS - SCH. 5	$ 198,515	$ 13,195	$ -	$ 9,680	$ 23,496	$ 2,704	$ -	$ -	$ 29,086	$ 2,341
	UNIT COST MULTIPLIER (CAPITAL COSTS)	21.21340030	1.51038633	0.00000000	0.35853086	0.44839594	0.00175072	0.00000000	0.00000000	0.01173736	0.00094449

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MACARTHUR CARE CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZR06350M

OSHPD Facility Number:
206010875

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS REPORTED	AUDIT ADJUSTMENTS (SCHEDULE 8A-1)	SUBTOTAL	(SCHEDULE 8A-2)	AS AUDITED	
5.00		Plant Operations and Maintenance	6200	$ 113,070	$ (113,070)	$ 0	$ 0	$ 0	
5.01	.01-.19	Salaries and Wages	6200		3,693	3,693	0	3,693	(Sch 3)
5.02	.20-.39	Fringe Benefits	6200		1,145	1,145	0	1,145	(Sch 3)
5.03	.79	Agency Staff	6200		0	0	0	0	(Sch 3)
5.04	.40-.99	Other - Nonlabor	6200		108,232	108,232	0	108,232	(Sch 4)
5.05		Plant Operations and Maintenance - Total	6200	$ 113,070	$ 0	$ 113,070	$ 0	$ 113,070	
10.00		Housekeeping	6300	$ 147,186	$ (147,186)	$ 0	$ 0	$ 0	
10.01	.01-.19	Salaries and Wages	6300		96,223	96,223	0	96,223	(Sch 3)
10.02	.20-.39	Fringe Benefits	6300		37,141	37,141	0	37,141	(Sch 3)
10.03	.79	Agency Staff	6300		0	0	0	0	(Sch 3)
10.04	.40-.99	Other - Nonlabor	6300		13,822	13,822	0	13,822	(Sch 4)
10.05		Housekeeping - Total	6300	$ 147,186	$ 0	$ 147,186	$ 0	$ 147,186	
15.00		Depreciation: Bldgs and Improvements	7110 - 7120	$		$ 0	$ 0	$ 0	(Sch 5)
20.00		Depreciation: Leasehold Improvements	7130			0	0	0	(Sch 5)
25.00		Depreciation: Equipment	7140			0	0	0	(Sch 5)
30.00		Depreciation and Amortization - Other	7150 - 7160			0	0	0	(Sch 5)
35.00		Leases and Rentals	7200	176,654		176,654	0	176,654	(Sch 5)
40.00		Property Taxes	7300	22,966		22,966	(1,105)	21,861	(Sch 5)
45.00		Property Insurance	7400	38,227		38,227	0	38,227	(Sch 6)
50.00		Interest-Property, Plant, and Equipment	7500			0	0	0	(Sch 5)
55.00		Interest-Other	7600			0	0	0	(Sch 6)
57.00		**Subtotal 005 - 055**		$ 498,103	$ 0	$ 498,103	$ (1,105)	$ 496,998	
60.00		Laundry and Linen	6400	$ 82,756	$ (82,756)	$ 0	$ 0	$ 0	
60.01	.01-.19	Salaries and Wages	6400		52,271	52,271	0	52,271	(Sch 3)
60.02	.20-.39	Fringe Benefits	6400		18,487	18,487	0	18,487	(Sch 3)
60.03	.79	Agency Staff	6400		0	0	0	0	(Sch 3)
60.04	.40-.99	Other - Nonlabor	6400		11,998	11,998	0	11,998	(Sch 4)
60.05		Laundry and Linen - Total	6400	$ 82,756	$ 0	$ 82,756	$ 0	$ 82,756	
65.00		Dietary	6500	$ 326,538	$ (326,538)	$ 0	$ 0	$ 0	
65.01	.01-.19	Salaries and Wages	6500		157,765	157,765	0	157,765	(Sch 3)
65.02	.20-.39	Fringe Benefits	6500		65,339	65,339	0	65,339	(Sch 3)
65.03	.79	Agency Staff	6500		0	0	0	0	(Sch 3)
65.04	.40-.99	Other - Nonlabor	6500		103,434	103,434	0	103,434	(Sch 4)
65.05		Dietary - Total	6500	$ 326,538	$ 0	$ 326,538	$ 0	$ 326,538	
70.00		Provision for Bad Debts	7700	$		$ 0	$ 0	$ 0	
		Ancillary Services (Note 1)							
75.00		Patient Supplies	8100	$	$ 0	$ 0	$ 0	$ 0	(Sch 2)
75.01	.01-.19	Salaries and Wages	8100		0	0	0	0	(Sch 2)
75.02	.20-.39	Fringe Benefits	8100		0	0	0	0	(Sch 2)
75.03	.79	Agency Staff	8100		0	0	0	0	(Sch 2)
75.04	.40-.99	Other - Nonlabor	8100		0	0	0	0	(Sch 4)
75.05		Patient Supplies - Total	8100	$ 0	$ 0	$ 0	$ 0	$ 0	
77.00		Specialized Support Surfaces	8150			$ 0	$ 0	$ 0	(Sch 4)
80.00		Physical Therapy	8200	$ 5,431	$ 0	$ 5,431	$ 0	$ 5,431	(Sch 2)
80.01	.01-.19	Salaries and Wages	8200		0	0	0	0	(Sch 2)
80.02	.20-.39	Fringe Benefits	8200		0	0	0	0	(Sch 2)
80.03	.79	Agency Staff	8200		0	0	0	0	(Sch 2)
80.04	.40-.99	Other - Nonlabor	8200		0	0	0	0	(Sch 4)
80.05		Physical Therapy - Total	8200	$ 5,431	$ 0	$ 5,431	$ 0	$ 5,431	
81.00		Respiratory Therapy	8220	$ 60	$ 0	$ 60	$ 0	$ 60	(Sch 2)
81.01	.01-.19	Salaries and Wages	8220		0	0	0	0	(Sch 2)
81.02	.20-.39	Fringe Benefits	8220		0	0	0	0	(Sch 2)
81.03	.79	Agency Staff	8220		0	0	0	0	(Sch 2)
81.04	.40-.99	Other - Nonlabor	8220		0	0	0	0	(Sch 4)
81.05		Respiratory Therapy - Total	8220	$ 60	$ 0	$ 60	$ 0	$ 60	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MACARTHUR CARE CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZR06350M

OSHPD Facility Number:
206010875

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS REPORTED	AUDIT ADJUSTMENTS (SCHEDULE 8A-1)	SUBTOTAL	(SCHEDULE 8A-2)	AS AUDITED	
82.00		Occupational Therapy	8250	$	$ 0	$ 0	$ 0	$ 0	(Sch 2)
82.01	.01-.19	Salaries and Wages	8250		0	0	0	0	(Sch 2)
82.02	.20-.39	Fringe Benefits	8250		0	0	0	0	(Sch 2)
82.03	.79	Agency Staff	8250		0	0	0	0	(Sch 2)
82.04	.40-.99	Other - Nonlabor	8250		0	0	0	0	(Sch 4)
82.05		Occupational Therapy - Total	8250	$ 0	$ 0	$ 0	$ 0	$ 0	
83.00		Speech Pathology	8280	$	$ 0	$ 0	$ 0	$ 0	(Sch 2)
83.01	.01-.19	Salaries and Wages	8280		0	0	0	0	(Sch 2)
83.02	.20-.39	Fringe Benefits	8280		0	0	0	0	(Sch 2)
83.03	.79	Agency Staff	8280		0	0	0	0	(Sch 2)
83.04	.40-.99	Other - Nonlabor	8280		0	0	0	0	(Sch 4)
83.05		Speech Pathology - Total	8280	$ 0	$ 0	$ 0	$ 0	$ 0	
85.00		Pharmacy	8300	$ 1,000	$ 0	$ 1,000	$ 0	$ 1,000	(Sch 2)
85.01	.01-.19	Salaries and Wages	8300		0	0	0	0	(Sch 2)
85.02	.20-.39	Fringe Benefits	8300		0	0	0	0	(Sch 2)
85.03	.79	Agency Staff	8300		0	0	0	0	(Sch 2)
85.04	.40-.99	Other - Nonlabor	8300		0	0	0	0	(Sch 4)
85.05		Pharmacy - Total	8300	$ 1,000	$ 0	$ 1,000	$ 0	$ 1,000	
90.00		Laboratory	8400	$ 284	$ 0	$ 284	$ 0	$ 284	(Sch 2)
90.01	.01-.19	Salaries and Wages	8400		0	0	0	0	(Sch 2)
90.02	.20-.39	Fringe Benefits	8400		0	0	0	0	(Sch 2)
90.03	.79	Agency Staff	8400		0	0	0	0	(Sch 2)
90.04	.40-.99	Other - Nonlabor	8400		0	0	0	0	(Sch 4)
90.05		Laboratory - Total	8400	$ 284	$ 0	$ 284	$ 0	$ 284	
95.00		Home Health Services	8800	$	$ 0	$ 0	$ 0	$ 0	(Sch 2)
95.01	.01-.19	Salaries and Wages	8800		0	0	0	0	(Sch 2)
95.02	.20-.39	Fringe Benefits	8800		0	0	0	0	(Sch 2)
95.03	.79	Agency Staff	8800		0	0	0	0	(Sch 2)
95.04	.40-.99	Other - Nonlabor	8800		0	0	0	0	(Sch 4)
95.05		Home Health Services - Total	8800	$ 0	$ 0	$ 0	$ 0	$ 0	
100.00		Other Ancillary Services	8900	$ 35	$ 0	$ 35	$ 0	$ 35	(Sch 2)
100.01	.01-.19	Salaries and Wages	8900		0	0	0	0	(Sch 2)
100.02	.20-.39	Fringe Benefits	8900		0	0	0	0	(Sch 2)
100.03	.79	Agency Staff	8900		0	0	0	0	(Sch 2)
100.04	.40-.99	Other - Nonlabor	8900		0	0	0	0	(Sch 4)
100.05		Other Ancillary Services - Total	8900	$ 35	$ 0	$ 35	$ 0	$ 35	
100.06		Subacute Ancillary Services		$	$ 0	$ 0	$ 0	$ 0	(Sch 2)
100.07	.01-.19	Salaries and Wages			0	0	0	0	(Sch 2)
100.08	.20-.39	Fringe Benefits			0	0	0	0	(Sch 2)
100.09	.79	Agency Staff			0	0	0	0	(Sch 2)
100.10	.40-.99	Other - Nonlabor			0	0	0	0	(Sch 4)
100.11		Subacute Ancillary Services - Total		$ 0	$ 0	$ 0	$ 0	$ 0	
100.12		Subacute Pediatrics Ancillary Services		$		$ 0	$ 0	$ 0	(Sch 2)
101.00		**Subtotal 075 - 100.12**		$ 6,810	$ 0	$ 6,810	$ 0	$ 6,810	
		Routine Services							
105.00		Skilled Nursing Care	6110	$ 1,544,585	$ (1,544,585)	$ 0	$ 0	$ 0	
105.01	.01-.19	Salaries and Wages	6110		1,054,006	1,054,006	0	1,054,006	(Sch 2)
105.02	.20-.39	Fringe Benefits	6110		397,741	397,741	0	397,741	(Sch 2)
105.03	.49	Agency Staff	6110		0	0	0	0	(Sch 2)
105.04	.40-.99	Other - Nonlabor	6110		92,838	92,838	0	92,838	(Sch 4)
105.05		Skilled Nursing Care - Total	6110	$ 1,544,585	$ 0	$ 1,544,585	$ 0	$ 1,544,585	
110.00		Intermediate Care	6120	$		$ 0	$ 0	$ 0	(Sch 2)
115.00		Mentally Disordered	6130			0	0	0	(Sch 2)
120.00		Developmentally Disabled	6140			0	0	0	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MACARTHUR CARE CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZR06350M

OSHPD Facility Number:
206010875

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS REPORTED	AUDIT ADJUSTMENTS (SCHEDULE 8A-1)	SUBTOTAL	(SCHEDULE 8A-2)	AS AUDITED	
125.00		Subacute Care	6150	$	$ 0	$ 0	$ 0	$ 0	
125.01	.01-.19	Salaries and Wages	6150		0	0	0	0	(Sch 2)
125.02	.20-.39	Fringe Benefits	6150		0	0	0	0	(Sch 2)
125.03	.49	Agency Staff	6150		0	0	0	0	(Sch 2)
125.04	.40-.99	Other - Nonlabor	6150		0	0	0	0	(Sch 4)
125.05		Subacute Care - Total	6150	$ 0	$ 0	$ 0	$ 0	$ 0	
126.00		Subacute Care - Pediatrics	6160	$		$ 0	$ 0	$ 0	
130.00		Hospice Inpatient Care	6180			0	0	0	(Sch 2)
135.00		Other Routine Services	6190			0	0	0	(Sch 2)
		Other Nonreimbursable							
136.00		Residential Care	9100	$		$ 0	$ 0	$ 0	(Sch 2)
140.00		Beauty and Barber	8900			0	0	0	(Sch 2)
145.00		Other Nonreimbursable	9100			0	0	0	(Sch 2)
146.00		**Subtotal 105 - 145**		$ 1,544,585	$ 0	$ 1,544,585	$ 0	$ 1,544,585	
155.00		Social Services	6600	$ 25,000	$ (25,000)	$ 0	$ 0	$ 0	
155.01	.01-.19	Salaries and Wages	6600		20,000	20,000	0	20,000	(Sch 2)
155.02	.20-.39	Fringe Benefits	6600		4,000	4,000	0	4,000	(Sch 2)
155.03	.79	Agency Staff	6600		0	0	0	0	(Sch 2)
155.04	.40-.99	Other - Nonlabor	6600		1,000	1,000	0	1,000	(Sch 4)
155.05		Social Services - Total	6600	$ 25,000	$ 0	$ 25,000	$ 0	$ 25,000	
160.00		Activities	6700	$ 77,282	$ (77,282)	$ 0	$ 0	$ 0	
160.01	.01-.19	Salaries and Wages	6700		53,071	53,071	0	53,071	(Sch 2)
160.02	.20-.39	Fringe Benefits	6700		23,281	23,281	0	23,281	(Sch 2)
160.03	.79	Agency Staff	6700		0	0	0	0	(Sch 2)
160.04	.40-.99	Other - Nonlabor	6700		930	930	0	930	(Sch 4)
160.05		Activities - Total	6700	$ 77,282	$ 0	$ 77,282	$ 0	$ 77,282	
165.00		Administration	6900	$ 419,207	$ (419,207)	$ 0	$ 0	$ 0	
165.01	.01-.19	Salaries and Wages	6900		63,278	63,278	(15,386)	47,892	(Sch 6)
165.02	.20-.39	Fringe Benefits	6900		27,238	27,238	(6,623)	20,615	(Sch 6)
165.03	.01-.19	Medical Records - Salaries and Wages	6900		0	0	15,386	15,386	(Sch 3)
165.04	.20-.39	Medical Records - Fringe Benefits	6900		0	0	6,623	6,623	(Sch 3)
165.05	.79	Medical Records - Agency Staff	6900		0	0	0	0	(Sch 3)
165.06	.40-.99	Medical Records - Other - Nonlabor	6900		0	0	5,739	5,739	(Sch 4)
165.07		DHS Licensing Fees	6900		0	0	11,076	11,076	(Sch 6)
165.08		Liability Insurance	6900		0	0	16,800	16,800	(Sch 6)
165.09		Caregiver Training	6900		0	0	0	0	(Sch 6)
165.10		Quality Assurance Fees	6900		0	0	0	0	(Sch 6)
165.11	.40-.99	Other - Nonlabor	6900		328,691	328,691	(47,330)	281,361	(Sch 6)
165.12		Administration - Total	6900	$ 419,207	$ 0	$ 419,207	$ (13,715)	$ 405,492	
170.00		Inservice Education - Nursing	6800	$ 28,994	$ (28,994)	$ 0	$ 0	$ 0	
170.01	.01-.19	Salaries and Wages	6800		20,943	20,943	0	20,943	(Sch 3)
170.02	.20-.39	Fringe Benefits	6800		8,051	8,051	0	8,051	(Sch 3)
170.03	.79	Agency Staff	6800		0	0	0	0	(Sch 3)
170.04	.40-.99	Other - Nonlabor	6800		0	0	0	0	(Sch 4)
170.05		Inservice Education - Nursing - Total	6800	$ 28,994	$ 0	$ 28,994	$ 0	$ 28,994	
171.00		**Subtotal 155 - 170.05**		$ 550,483	$ 0	$ 550,483	$ (13,715)	$ 536,768	
175.00		**Total**		**$ 3,009,275**	**$ 0**	**$ 3,009,275**	**$ (14,820)**	**$ 2,994,455**	

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

Provider Name: MACARTHUR CARE CENTER

Provider No.: ZZR06350M

OSHPD Facility Number: 206010875

Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

	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 8	AUDIT ADJ 9
5.00 Plant Operations and Maintenance	(113,070)	(113,070)								
5.01 Plant Operations and Maintenance - Salaries and Wages	3,693	3,693								
5.02 Plant Operations and Maintenance - Fringe Benefits	1,145	1,145								
5.03 Plant Operations and Maintenance - Agency Staff	0									
5.04 Plant Operations and Maintenance - Other - Nonlabor	108,232	108,232								
10.00 Housekeeping	(147,186)		(147,186)							
10.01 Housekeeping - Salaries and Wages	96,223		96,223							
10.02 Housekeeping - Fringe Benefits	37,141		37,141							
10.03 Housekeeping - Agency Staff	0									
10.04 Housekeeping - Other - Nonlabor	13,822		13,822							
60.00 Laundry and Linen	(82,756)			(82,756)						
60.01 Laundry and Linen - Salaries and Wages	52,271			52,271						
60.02 Laundry and Linen - Fringe Benefits	18,487			18,487						
60.03 Laundry and Linen - Agency Staff	0									
60.04 Laundry and Linen - Other - Nonlabor	11,998			11,998						
65.00 Dietary	(326,538)				(326,538)					
65.01 Dietary - Salaries and Wages	157,765				157,765					
65.02 Dietary - Fringe Benefits	65,339				65,339					
65.03 Dietary - Agency Staff	0									
65.04 Dietary - Other - Nonlabor	103,434				103,434					
75.00 Patient Supplies	0									
75.01 Patient Supplies - Salaries and Wages	0									
75.02 Patient Supplies - Fringe Benefits	0									
75.03 Patient Supplies - Agency Staff	0									
75.04 Patient Supplies - Other - Nonlabor	0									
80.00 Physical Therapy	0									
80.01 Physical Therapy - Salaries and Wages	0									
80.02 Physical Therapy - Fringe Benefits	0									
80.03 Physical Therapy - Agency Staff	0									
80.04 Physical Therapy - Other - Nonlabor	0									
81.00 Respiratory Therapy	0									
81.01 Respiratory Therapy - Salaries and Wages	0									
81.02 Respiratory Therapy - Fringe Benefits	0									
81.03 Respiratory Therapy - Agency Staff	0									
81.04 Respiratory Therapy - Other - Nonlabor	0									
82.00 Occupational Therapy	0									
82.01 Occupational Therapy - Salaries and Wages	0									
82.02 Occupational Therapy - Fringe Benefits	0									
82.03 Occupational Therapy - Agency Staff	0									
82.04 Occupational Therapy - Other - Nonlabor	0									
83.00 Speech Pathology	0									

Provider Name: MACARTHUR CARE CENTER

Provider No.: ZZR06350M

OSHPD Facility Number: 206010875

Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

	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 8	AUDIT ADJ 9
83.01 Speech Pathology - Salaries and Wages	0									
83.02 Speech Pathology - Fringe Benefits	0									
83.03 Speech Pathology - Agency Staff	0									
83.04 Speech Pathology - Other - Nonlabor	0									
85.00 Pharmacy	0									
85.01 Pharmacy - Salaries and Wages	0									
85.02 Pharmacy - Fringe Benefits	0									
85.03 Pharmacy - Agency Staff	0									
85.04 Pharmacy - Other - Nonlabor	0									
90.00 Laboratory	0									
90.01 Laboratory - Salaries and Wages	0									
90.02 Laboratory - Fringe Benefits	0									
90.03 Laboratory - Agency Staff	0									
90.04 Laboratory - Other - Nonlabor	0									
95.00 Home Health Services	0									
95.01 Home Health Services - Salaries and Wages	0									
95.02 Home Health Services - Fringe Benefits	0									
95.03 Home Health Services - Agency Staff	0									
95.04 Home Health Services - Other - Nonlabor	0									
100.00 Other Ancillary Services	0									
100.01 Other Ancillary Services - Salaries and Wages	0									
100.02 Other Ancillary Services - Fringe Benefits	0									
100.03 Other Ancillary Services - Agency Staff	0									
100.04 Other Ancillary Services - Other - Nonlabor	0									
100.06 Subacute Ancillary Services	0									
100.07 Subacute Ancillary Services - Salaries and Wages	0									
100.08 Subacute Ancillary Services - Fringe Benefits	0									
100.09 Subacute Ancillary Services - Agency Staff	0									
100.10 Subacute Ancillary Services - Other - Nonlabor	0									
105.00 Skilled Nursing Care	(1,544,585)					(1,544,585)				
105.01 Skilled Nursing Care - Salaries and Wages	1,054,006					1,054,006				
105.02 Skilled Nursing Care - Fringe Benefits	397,741					397,741				
105.03 Skilled Nursing Care - Agency Staff	0									
105.04 Skilled Nursing Care - Other - Nonlabor	92,838					92,838				
125.00 Subacute Care	0									
125.01 Subacute Care - Salaries and Wages	0									
125.02 Subacute Care - Fringe Benefits	0									
125.03 Subacute Care - Agency Staff	0									
125.04 Subacute Care - Other - Nonlabor	0									
155.00 Social Services	(25,000)						(25,000)			
155.01 Social Services - Salaries and Wages	20,000						20,000			

Provider Name: MACARTHUR CARE CENTER

Provider No.: ZZR06350M

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Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

	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 8	AUDIT ADJ 9
155.02 Social Services - Fringe Benefits	4,000						4,000			
155.03 Social Services - Agency Staff	0									
155.04 Social Services - Other - Nonlabor	1,000						1,000			
160.00 Activities	(77,282)							(77,282)		
160.01 Activities - Salaries and Wages	53,071							53,071		
160.02 Activities - Fringe Benefits	23,281							23,281		
160.03 Activities - Agency Staff	0									
160.04 Activities - Other - Nonlabor	930							930		
165.00 Administration	(419,207)								(419,207)	
165.01 Administration - Salaries and Wages	63,278								63,278	
165.02 Administration - Fringe Benefits	27,238								27,238	
165.03 Administration - Medical Records - Salaries and Wages	0									
165.04 Administration - Medical Records - Fringe Benefits	0									
165.05 Administration - Medical Records - Agency Staff	0									
165.06 Administration - Medical Records - Other - Nonlabor	0									
165.07 Administration - DHS Licensing Fees	0									
165.08 Administration - Liability Insurance	0									
165.09 Administration - Caregiver Training	0									
165.10 Administration - Quality Assurance Fees	0									
165.11 Administration - Other - Nonlabor	328,691								328,691	
170.00 Inservice Education - Nursing	(28,994)									(28,994)
170.01 Inservice Education - Nursing - Salaries and Wages	20,943									20,943
170.02 Inservice Education - Nursing - Fringe Benefits	8,051									8,051
170.03 Inservice Education - Nursing - Agency Staff	0									
170.04 Inservice Education - Nursing - Other - Nonlabor	0									
175.00 Total	$0	0	0	0	0	0	0	0	0	0
	(To Sch 8)									

Provider Name: MACARTHUR CARE CENTER

Provider No.: ZZR06350M

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Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

		TOTAL ADJ (Page 1)	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ
5.00	Plant Operations and Maintenance	0									
5.01	Plant Operations and Maintenance - Salaries and Wages	0									
5.02	Plant Operations and Maintenance - Fringe Benefits	0									
5.03	Plant Operations and Maintenance - Agency Staff	0									
5.04	Plant Operations and Maintenance - Other - Nonlabor	0									
10.00	Housekeeping	0									
10.01	Housekeeping - Salaries and Wages	0									
10.02	Housekeeping - Fringe Benefits	0									
10.03	Housekeeping - Agency Staff	0									
10.04	Housekeeping - Other - Nonlabor	0									
15.00	Depreciation: Bldgs and Improvements	0									
20.00	Depreciation: Leasehold Improvements	0									
25.00	Depreciation: Equipment	0									
30.00	Depreciation and Amortization - Other	0									
35.00	Leases and Rentals	0									
40.00	Property Taxes	(1,105)						(1,105)			
45.00	Property Insurance	0									
50.00	Interest-Property, Plant, and Equipment	0									
55.00	Interest-Other	0									
60.00	Laundry and Linen	0									
60.01	Laundry and Linen - Salaries and Wages	0									
60.02	Laundry and Linen - Fringe Benefits	0									
60.03	Laundry and Linen - Agency Staff	0									
60.04	Laundry and Linen - Other - Nonlabor	0									
65.00	Dietary	0									
65.01	Dietary - Salaries and Wages	0									
65.02	Dietary - Fringe Benefits	0									
65.03	Dietary - Agency Staff	0									
65.04	Dietary - Other - Nonlabor	0									
70.00	Provision for Bad Debts	0									
75.00	Patient Supplies	0									
75.01	Patient Supplies - Salaries and Wages	0									
75.02	Patient Supplies - Fringe Benefits	0									
75.03	Patient Supplies - Agency Staff	0									
75.04	Patient Supplies - Other - Nonlabor	0									
77.00	Specialized Support Surfaces	0									
80.00	Physical Therapy	0									
80.01	Physical Therapy - Salaries and Wages	0									
80.02	Physical Therapy - Fringe Benefits	0									
80.03	Physical Therapy - Agency Staff	0									
80.04	Physical Therapy - Other - Nonlabor	0									
81.00	Respiratory Therapy	0									
81.01	Respiratory Therapy - Salaries and Wages	0									
81.02	Respiratory Therapy - Fringe Benefits	0									
81.03	Respiratory Therapy - Agency Staff	0									
81.04	Respiratory Therapy - Other - Nonlabor	0									
82.00	Occupational Therapy	0									
82.01	Occupational Therapy - Salaries and Wages	0									

Provider Name: MACARTHUR CARE CENTER

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Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

		TOTAL ADJ (Page 1)	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ
82.02	Occupational Therapy - Fringe Benefits	0									
82.03	Occupational Therapy - Agency Staff	0									
82.04	Occupational Therapy - Other - Nonlabor	0									
83.00	Speech Pathology	0									
83.01	Speech Pathology - Salaries and Wages	0									
83.02	Speech Pathology - Fringe Benefits	0									
83.03	Speech Pathology - Agency Staff	0									
83.04	Speech Pathology - Other - Nonlabor	0									
85.00	Pharmacy	0									
85.01	Pharmacy - Salaries and Wages	0									
85.02	Pharmacy - Fringe Benefits	0									
85.03	Pharmacy - Agency Staff	0									
85.04	Pharmacy - Other - Nonlabor	0									
90.00	Laboratory	0									
90.01	Laboratory - Salaries and Wages	0									
90.02	Laboratory - Fringe Benefits	0									
90.03	Laboratory - Agency Staff	0									
90.04	Laboratory - Other - Nonlabor	0									
95.00	Home Health Services	0									
95.01	Home Health Services - Salaries and Wages	0									
95.02	Home Health Services - Fringe Benefits	0									
95.03	Home Health Services - Agency Staff	0									
95.04	Home Health Services - Other - Nonlabor	0									
100.00	Other Ancillary Services	0									
100.01	Other Ancillary Services - Salaries and Wages	0									
100.02	Other Ancillary Services - Fringe Benefits	0									
100.03	Other Ancillary Services - Agency Staff	0									
100.04	Other Ancillary Services - Other - Nonlabor	0									
100.06	Subacute Ancillary Services	0									
100.07	Subacute Ancillary Services - Salaries and Wages	0									
100.08	Subacute Ancillary Services - Fringe Benefits	0									
100.09	Subacute Ancillary Services - Agency Staff	0									
100.10	Subacute Ancillary Services - Other - Nonlabor	0									
100.12	Subacute Pediatrics Ancillary Services	0									
105.00	Skilled Nursing Care	0									
105.01	Skilled Nursing Care - Salaries and Wages	0									
105.02	Skilled Nursing Care - Fringe Benefits	0									
105.03	Skilled Nursing Care - Agency Staff	0									
105.04	Skilled Nursing Care - Other - Nonlabor	0									
110.00	Intermediate Care	0									
115.00	Mentally Disordered	0									
120.00	Developmentally Disabled	0									
125.00	Subacute Care	0									
125.01	Subacute Care - Salaries and Wages	0									
125.02	Subacute Care - Fringe Benefits	0									
125.03	Subacute Care - Agency Staff	0									
125.04	Subacute Care - Other - Nonlabor	0									
126.00	Subacute Care - Pediatrics	0									

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Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

		TOTAL ADJ (Page 1)	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ
130.00	Hospice Inpatient Care	0									
135.00	Other Routine Services	0									
136.00	Residential Care	0									
140.00	Beauty and Barber	0									
145.00	Other Nonreimbursable	0									
155.00	Social Services	0									
155.01	Social Services - Salaries and Wages	0									
155.02	Social Services - Fringe Benefits	0									
155.03	Social Services - Agency Staff	0									
155.04	Social Services - Other - Nonlabor	0									
160.00	Activities	0									
160.01	Activities - Salaries and Wages	0									
160.02	Activities - Fringe Benefits	0									
160.03	Activities - Agency Staff	0									
160.04	Activities - Other - Nonlabor	0									
165.00	Administration	0									
165.01	Administration - Salaries and Wages	(15,386)			(15,386)						
165.02	Administration - Fringe Benefits	(6,623)				(6,623)					
165.03	Administration - Medical Records - Salaries and Wages	15,386			15,386						
165.04	Administration - Medical Records - Fringe Benefits	6,623				6,623					
165.05	Administration - Medical Records - Agency Staff	0									
165.06	Administration - Medical Records - Other - Nonlabor	5,739					5,739				
165.07	Administration - DHS Licensing Fees	11,076	23,664						(12,588)		
165.08	Administration - Liability Insurance	16,800		16,800							
165.09	Administration - Caregiver Training	0									
165.10	Administration - Quality Assurance Fees	0									
165.11	Administration - Other - Nonlabor	(47,330)	(23,664)	(16,800)			(5,739)			(1,127)	
170.00	Inservice Education - Nursing	0									
170.01	Inservice Education - Nursing - Salaries and Wages	0									
170.02	Inservice Education - Nursing - Fringe Benefits	0									
170.03	Inservice Education - Nursing - Agency Staff	0									
170.04	Inservice Education - Nursing - Other - Nonlabor	0									
175.00	Total	($14,820)	0	0	0	0	0	(1,105)	(12,588)	(1,127)	0
		(To Sch 8)									

Provider Name	Fiscal Period	Provider Number	Adjustments
MACARTHUR CARE CENTER	JANUARY 1, 2007 THROUGH DECEMBER 31, 2007	ZZR06350M	19

Report References									
	COST REPORT			AUDIT REPORT					
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch	Line	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
						RECONCILIATIONS OF THE PROVIDER'S RECORDS TO THE AUDIT REPORT			
1	10.1(4)	5	14	8A-1	5.00	Plant Operations and Maintenance	$113,070	($113,070)	$0
	Not Reported			8A-1	5.01	Plant Operations Maintenance - Salaries and Wages	0	3,693	3,693
	Not Reported			8A-1	5.02	Plant Operations and Maintenance - Fringe Benefits	0	1,145	1,145 *
	Not Reported			8A-1	5.04	Plant Operations and Maintenance - Other - Nonlabor	0	108,232	108,232
2	10.1(4)	10	14	8A-1	10.00	Housekeeping	$147,186	($147,186)	$0
	Not Reported			8A-1	10.01	Housekeeping - Salaries and Wages	0	96,223	96,223
	Not Reported			8A-1	10.02	Housekeeping - Fringe Benefits	0	37,141	37,141 *
	Not Reported			8A-1	10.04	Housekeeping - Other - Nonlabor	0	13,822	13,822
3	10.1(4)	60	14	8A-1	60.00	Laundry and Linen	$82,756	($82,756)	$0
	Not Reported			8A-1	60.01	Laundry and Linen - Salaries and Wages	0	52,271	52,271
	Not Reported			8A-1	60.02	Laundry and Linen - Fringe Benefits	0	18,487	18,487
	Not Reported			8A-1	60.04	Laundry and Linen - Other - Nonlabor	0	11,998	11,998
4	10.1(4)	65	14	8A-1	65.00	Dietary	$326,538	($326,538)	$0
	Not Reported			8A-1	65.01	Dietary - Salaries and Wages	0	157,765	157,765
	Not Reported			8A-1	65.02	Dietary - Fringe Benefits	0	65,339	65,339
	Not Reported			8A-1	65.04	Dietary - Other - Nonlabor	0	103,434	103,434
5	10.1(4)	105	14	8A-1	105.00	Skilled Nursing Care	$1,544,585	($1,544,585)	$0
	Not Reported			8A-1	105.01	Skilled Nursing Care - Salaries and Wages	0	1,054,006	1,054,006 *
	Not Reported			8A-1	105.02	Skilled Nursing Care - Fringe Benefits	0	397,741	397,741 *
	Not Reported			8A-1	105.04	Skilled Nursing Care - Other - Nonlabor	0	92,838	92,838 *
6	10.1(4)	155	14	8A-1	155.00	Social Services	$25,000	($25,000)	$0
	Not Reported			8A-1	155.01	Social Services - Salaries and Wages	0	20,000	20,000
	Not Reported			8A-1	155.02	Social Services - Fringe Benefits	0	4,000	4,000
	Not Reported			8A-1	155.04	Social Services - Other - Nonlabor	0	1,000	1,000

-Continued on next page-

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
MACARTHUR CARE CENTER	JANUARY 1, 2007 THROUGH DECEMBER 31, 2007	ZZR06350M	19

Report References									
	COST REPORT			AUDIT REPORT					
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch	Line	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
						RECONCILIATIONS OF THE PROVIDER'S RECORDS TO THE AUDIT REPORT			
-Continued from previous page-									
7	10.1(4)	160	14	8A-1	160.00	Activities	$77,282	($77,282)	$0
	Not Reported			8A-1	160.01	Activities - Salaries and Wages	0	53,071	53,071
	Not Reported			8A-1	160.02	Activities - Fringe Benefits	0	23,281	23,281
	Not Reported			8A-1	160.04	Activities - Other - Nonlabor	0	930	930
8	10.1(4)	165	14	8A-1	165.00	Administration	$419,207	($419,207)	$0
	Not Reported			8A-1	165.01	Administration - Salaries and Wages	0	63,278	63,278 *
	Not Reported			8A-1	165.02	Administration - Fringe Benefits	0	27,238	27,238 *
	Not Reported			8A-1	165.11	Administration - Other - Nonlabor	0	328,691	328,691 *
9	10.1(4)	170	14	8A-1	170.00	Inservice Education - Nursing	$28,994	($28,994)	$0
	Not Reported			8A-1	170.01	Inservice Education - Salaries and Wages	0	20,943	20,943
	Not Reported			8A-1	170.02	Inservice Education - Fringe Benefits	0	8,051	8,051

To reclassify the provider's reported expenses to agree with
AB 1629 requirements for proper cost determination.
CMS Pub. 15-1, Section 2304

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
MACARTHUR CARE CENTER	JANUARY 1, 2007 THROUGH DECEMBER 31, 2007	ZZR06350M	19

Report References										
	COST REPORT			AUDIT REPORT						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch	Line	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
						RECLASSIFICATIONS OF REPORTED COSTS				
10	Not Reported			8A-2	165.11	Administration - Other - Nonlabor	*	328,691	($23,664)	$305,027 *
	Not Reported			8A-2	165.07	Administration - DHS License Fees		0	23,664	23,664 *
11	Not Reported			8A-2	165.11	Administration - Other - Nonlabor	*	$305,027	($16,800)	$288,227 *
	Not Reported			8A-2	165.08	Administration - Liability Insurance		0	16,800	16,800
12	Not Reported			8A-2	165.01	Administration - Salary and Wages	*	63,278	($15,386)	$47,892
	Not Reported			8A-2	165.03	Medical Records - Salary and Wages		0	15,386	15,386
13	Not Reported			8A-2	165.02	Administration - Fringe Benefits	*	27,238	($6,623)	$20,615 *
	Not Reported			8A-2	165.04	Medical Records - Fringe Benefits		0	6,623	6,623
14	Not Reported			8A-2	165.11	Administration - Other - Nonlabor	*	$288,227	($5,739)	$282,488 *
	Not Reported			8A-2	165.06	Medical Records - Other - Nonlabor		0	5,739	5,739

To reclassify the reported expenses to agree with
AB 1629 requirements for proper cost determination.
CMS Pub. 15-1, Section 2304

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
MACARTHUR CARE CENTER	JANUARY 1, 2007 THROUGH DECEMBER 31, 2007	ZZR06350M	19

Report References									
	COST REPORT			AUDIT REPORT					
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch	Line	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
						ADJUSTMENTS TO REPORTED COSTS				
15	10.1(4)	40	14	8A-2	40.00	Property Taxes To adjust reported property tax expense due to insufficient documentation. CMS Pub. 15-1, Sections 2300 and 2304		$22,966	($1,105)	$21,861
16	Not Reported			8A-2	165.07	Administration - DHS License Fees To adjust reported DHS License fee expense due to insufficient documentation. CMS Pub. 15-1, Sections 2300 and 2304	*	$23,664	($12,588)	$11,076
17	10.1(4)	165	14	8A-2	165.11	Administration - Other - Nonlabor To eliminate state income tax expense not related to patient care. CMS Pub. 15-1, Section 2102.3	*	$282,488	($1,127)	$281,361

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
MACARTHUR CARE CENTER	JANUARY 1, 2007 THROUGH DECEMBER 31, 2007	ZZR06350M	19

Report References									
	COST REPORT			AUDIT REPORT					
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch	Line	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
						ADJUSTMENT TO REPORTED STATISTICS			
18	Not Reported			7	5.00	Plant Operations and Maintenance (Square Feet)	0	622	622
	Not Reported			7	60.00	Laundry and Linen	0	426	426
	Not Reported			7	65.00	Dietary	0	1,034	1,034
	Not Reported			7	75.00	Patient Supplies	0	140	140
	Not Reported			7	81.00	Respiratory Therapy	0	317	317
	11.1 (1 of 3)	40	2	7	105.00	Skilled Nursing Care	9,358	(4,041)	5,317
	Not Reported			7	155.00	Social Services	0	119	119
	Not Reported			7	165.00	Administration	0	1,280	1,280
	Not Reported			7	165.00	Medical Records	0	103	103
	Not Reported			7	NA	Total Statistics - Capital	0	9,358	9,358
	11.1 (1 of 3)	85	2	7	NA	Total Statistics - Plant Operations and Maintenance	9,358	(622)	8,736
	Not Reported			7	NA	Total Statistics - Housekeeping	0	8,736	8,736

To adjust reported square footage statistics to reflect prior year's audited amounts.
CMS Pub. 15-1, Section s 2300 and 2304

Provider Name	Fiscal Period	Provider Number	Adjustments
MACARTHUR CARE CENTER	JANUARY 1, 2007 THROUGH DECEMBER 31, 2007	ZZR06350M	19

Report References									
	COST REPORT			AUDIT REPORT					
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch	Line	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
						ADJUSTMENT TO OTHER MATTERS			
19	Not Reported			1	14	Medi-Cal Overpayment To recover Medi-Cal overpayment since the Share of Costs was not properly deducted from the amount billed to the State. CCR, Title 22, Section 51458.1	$0	$42,101	$42,101