REPORT
ON THE
RATE SETTING AUDIT

ASHBY CARE CENTER
BERKELEY, CALIFORNIA
PROVIDER NUMBER: LTM90004I AND
NPI NUMBER: 1568676393

FISCAL PERIOD ENDED
DECEMBER 31, 2009

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

Section Chief: Louise Wong
Audit Supervisor: Marisa Ho
Auditor: Marvin Reynolds

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

May 11, 2011

Cynthia Lataguz, Administrator
Ashby Care Center
2270 Ashby Avenue
Berkeley, CA 94705

PROVIDER: ASHBY CARE CENTER
PROVIDER NUMBER: LTM90004I
NPI NUMBER: 1568676393
FISCAL PERIOD ENDED DECEMBER 31, 2009

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 audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

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

2. Audit Adjustments Schedule

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

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

850 Marina Bay Parkway, Building P, 2nd Floor, MS 2104, Richmond, CA 94804-6403
Telephone: (510) 620-3100 FAX: (510) 620-3111
Internet Address: www.dhcs.ca.gov

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

John Melton, Chief
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814-2825
(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:
ASHBY CARE CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
LTM90004I

NPI:
1568676393

OSHPD Facility No.:
206010744

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	$ 764,151	$ 74.93
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 191,151	$ 18.74
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 206,360	$ 20.24
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 171,508	$ 16.82
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 25,510	$ 2.50
6	DPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 7,696	$ 0.75
7	Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 8,001	$ 0.78
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 87,755	$ 8.61
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 201,271	$ 19.74
11	Cost of Routine Service/Audited Total Costs	$ 1,677,762	$ 1,663,402	$ 163.11
12	Total Patient Days (Adj)	10,198	10,198	
13	Cost Per Patient Day (Cost Divided by Days)	$ 164.52	$ 163.11	
14	Overpayments (Adj)	$ 0	$ 0	
15				
	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 CARE			
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	
	SUBACUTE CARE			
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	DPH 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	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00 *
36	Caregiver Training (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:
ASHBY CARE CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
LTM90004I

NPI:
1568676393

OSHPD Facility No.:
206010744

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SUBACUTE - 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	
	TRANSITIONAL 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	
	HOSPICE INPATIENT CARE			
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	
	OTHER ROUTINE SERVICES			
56	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
57	Total Patient Days (Adj)		0	
58	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
59	Overpayments (Adj)	$	$ 0	

* (From Adult Subacute Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name: ASHBY CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTM90004I

NPI: 1568676393

OSHPD Facility No.: 206010744

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 (Salaries, Fringe Benefits, & Agency Labor)	$ 21,985	$ 21,985			
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	26,155		$ 26,155		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0	***
077	Specialized Support Surfaces	N/A	0	0	0	***
080	Physical Therapy	84,159	0	0	84,159	***
081	Respiratory Therapy	0	0	0	0	***
082	Occupational Therapy	66,800	0	0	66,800	***
083	Speech Pathology	8,019	0	0	8,019	***
085	Pharmacy	30,747	0	0	30,747	***
090	Laboratory	3,998	0	0	3,998	***
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	2,601	0	0	2,601	***
101	Subacute Ancillary Services	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	716,011	21,985	26,155	764,151	*
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 - Pediatrics	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	$ 960,475	$ 21,985	$ 26,155	$ 960,475	

* (To Schedule 1)

** (To Adult Subacute Schedule 1)

*** (To Adult Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
ASHBY CARE CENTER	LTM90004I	1568676393	206010744	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 29,551	$ 29,551											
010	Housekeeping	22,156	671	$ 22,827										
060	Laundry and Linen	22,156	1,461	1,155	$ 24,773									
065	Dietary	97,604	2,020	1,597	0	$ 101,221								
155	Social Services	N/A	0	0	0	0	$ -							
160	Activities	N/A	2,244	1,773	0	0	0	$ 4,017						
165	Administration	N/A	3,421	2,704	0	0	0	0		$ 6,126	$ 6,126			
166	Medical Records	24,944	1,289	1,019	0	0	0	0		27,253		$ 27,253		
170	Inservice Education - Nursing	0	0	0	0	0	0	0	$ -					
	ANCILLARY SERVICES													
075	Patient Supplies		421	333	0	0	0	0	0	754	19	86	$ 860	***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy		0	0	0	0	0	0	0	0	346	1,540	1,886	***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy		0	0	0	0	0	0	0	0	275	1,222	1,497	***
083	Speech Pathology		0	0	0	0	0	0	0	0	33	147	180	***
085	Pharmacy		0	0	0	0	0	0	0	0	126	563	689	***
090	Laboratory		0	0	0	0	0	0	0	0	16	73	90	***
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	11	48	58	***
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105	Skilled Nursing Care		18,023	14,245	24,773	101,221	0	4,017	0	162,278	5,299	23,573	191,151	*
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 - Pediatrics		0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber		0	0	0	0	0	0	0	0	0	0	0	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 196,411	$ 29,551	$ 22,827	$ 24,773	$ 101,221	$ -	$ 4,017	$ -	$ 163,033	$ 6,126	$ 27,253	$ 196,411	

* (To Schedule 1)

** (To Adult Subacute Schedule 1)

*** (To Adult Subacute Schedule 2)

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

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
ASHBY CARE CENTER	LTM90004I	1568676393	206010744	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 52,899	$ 52,899											
010	Housekeeping	14,741	1,200	$ 15,941										
060	Laundry and Linen	10,206	2,616	807	$ 13,629									
065	Dietary	85,709	3,616	1,115	0	$ 90,440								
155	Social Services	0	0	0	0	0	$ -							
160	Activities	2,671	4,016	1,238	0	0	0	$ 7,926						
165	Administration	N/A	6,125	1,889	0	0	0	0		$ 8,013	$ 8,013			
166	Medical Records	3,777	2,308	712	0	0	0	0		6,797		$ 6,797		
170	Inservice Education - Nursing	0	0	0	0	0	0	0	$ -					
	ANCILLARY SERVICES													
075	Patient Supplies	0	754	233	0	0	0	0	0	987	25	22	$ 1,034	***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy	0	0	0	0	0	0	0	0	0	453	384	837	***
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	359	305	664	***
083	Speech Pathology	0	0	0	0	0	0	0	0	0	43	37	80	***
085	Pharmacy	0	0	0	0	0	0	0	0	0	165	140	306	***
090	Laboratory	0	0	0	0	0	0	0	0	0	22	18	40	***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	14	12	26	***
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105	Skilled Nursing Care	39,343	32,263	9,948	13,629	90,440	0	7,926	0	193,549	6,931	5,879	206,360	*
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 - Pediatrics		0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber		0	0	0	0	0	0	0	0	0	0	0	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 209,346	$ 52,899	$ 15,941	$ 13,629	$ 90,440	$ -	$ 7,926	$ -	$ 194,536	$ 8,013	$ 6,797	$ 209,346	

* (To Schedule 1)

** (To Adult Subacute Schedule 1)

*** (To Adult Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: ASHBY CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTM90004I

NPI: 1568676393

OSHPD Facility Number: 206010744

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)	$ 178,025	87%							
	Property Tax (line 40)	26,479	13%	$ 204,504						
005	Plant Operations and Maintenance			0	$ -					
010	Housekeeping			4,640	0	$ 4,640				
060	Laundry and Linen			10,114	0	235	$ 10,348			
065	Dietary			13,981	0	325	0	$ 14,305		
155	Social Services			0	0	0	0	0	$ -	
160	Activities			15,527	0	361	0	0	0	$ 15,888
165	Administration			23,678	0	550	0	0	0	0
166	Medical Records			8,924	0	207	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			2,915	0	68	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			124,725	0	2,896	10,348	14,305	0	15,888
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 - Pediatrics			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 204,504	100%	$ 204,504	$ -	$ 4,640	$ 10,348	$ 14,305	$ -	$ 15,888

* (To Schedule 1)

** (To Adult Subacute Schedule 1)

*** (To Adult Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: ASHBY CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTM90004I

NPI: 1568676393

OSHPD Facility Number: 206010744

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 87% Of Total	Property Tax 13% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 178,025	87%								
	Property Tax (line 40)	26,479	13%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 24,228	$ 24,228					
166	Medical Records				9,131		$ 9,131				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	2,983	77	29	$ 3,089	$ 2,689	$ 400	***
077	Specialized Support Surfaces			0	0	0	0	0	0	0	***
080	Physical Therapy			0	0	1,369	516	1,885	1,641	244	***
081	Respiratory Therapy			0	0	0	0	0	0	0	***
082	Occupational Therapy			0	0	1,087	410	1,496	1,303	194	***
083	Speech Pathology			0	0	130	49	180	156	23	***
085	Pharmacy			0	0	500	189	689	600	89	***
090	Laboratory			0	0	65	25	90	78	12	***
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	42	16	58	51	8	***
101	Subacute Ancillary Services			0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	
	ROUTINE SERVICES										
105	Skilled Nursing Care			0	168,163	20,957	7,898	197,018	171,508	25,510	*
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 - Pediatrics			0	0	0	0	0	0	0	*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0	
140	Beauty and Barber			0	0	0	0	0	0	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 204,504	100%	$ -	$ 171,145	$ 24,228	$ 9,131	$ 204,504	$ 178,025	$ 26,479	

* (To Schedule 1)

** (To Adult Subacute Schedule 1)

*** (To Adult Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
ASHBY CARE CENTER	LTM90004I	1568676393	206010744	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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. 66% of Total	DPH License Fees 3% of Total	Liability Insurance 3% of Total	Quality Assur. Fees 29% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 3,439													
055	Interest-Other	9,175													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	220,071													
	Total Costs Allocable as Administration	232,685	66%												
167	DPH Licensing Fees	8,897	3%												
168	Liability Insurance	9,250	3%												
169	Quality Assurance Fees	101,451	29%												
174	Caregiver Training	0	0%												
	Total	352,283	100%						$ 352,283						
	ANCILLARY SERVICES														
075	Patient Supplies			$ -	$ 754	$ 987	$ 2,983	$ 4,724	1,117	$ 738	$ 28	$ 29	$ 322	$ -	***
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy			84,159	0	0	0	84,159	19,909	13,150	503	523	5,733	0	***
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy			66,800	0	0	0	66,800	15,802	10,437	399	415	4,551	0	***
083	Speech Pathology			8,019	0	0	0	8,019	1,897	1,253	48	50	546	0	***
085	Pharmacy			30,747	0	0	0	30,747	7,274	4,804	184	191	2,095	0	***
090	Laboratory			3,998	0	0	0	3,998	946	625	24	25	272	0	***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			2,601	0	0	0	2,601	615	406	16	16	177	0	***
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES														
105	Skilled Nursing Care			764,151	162,278	193,549	168,163	1,288,141	304,723	201,271	7,696	8,001	87,755	0	*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0	**
126	Subacute Care - Pediatrics			0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber			0	0	0	0	0	0	0	0	0	0	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 352,283		$ 960,475	$ 163,033	$ 194,536	$ 171,145	$ 1,489,189	$ 352,283						
	Total Administrative Costs							$ 352,283		$ 232,685	$ 8,897	$ 9,250	$ 101,451	$ -	
	Unit Cost Multiplier							0.23656037							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 33,378	$ 14,810	$ 24,228	$ 72,416							
	TOTAL FACILITY COSTS							$ 1,913,888							

* (To Schedule 1)

** (To Adult Subacute Schedule 1)

*** (To Adult Subacute Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
ASHBY CARE CENTER	LTM90004I	1568676393	206010744	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance										
010	Housekeeping	156	156								
060	Laundry and Linen	340	340	340							
065	Dietary	470	470	470							
155	Social Services										
160	Activities	522	522	522							
165	Administration	796	796	796							
166	Medical Records	300	300	300							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	98	98	98						4,724	4,724
077	Specialized Support Surfaces									0	0
080	Physical Therapy									84,159	84,159
081	Respiratory Therapy									0	0
082	Occupational Therapy									66,800	66,800
083	Speech Pathology									8,019	8,019
085	Pharmacy									30,747	30,747
090	Laboratory									3,998	3,998
095	Home Health Services									0	0
100	Other Ancillary Services									2,601	2,601
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	4,193	4,193	4,193	109,500	30,204	755,354	755,354	755,354	1,288,141	1,288,141
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 - Pediatrics						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber									0	0
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	6,875	6,875	6,719	109,500	30,204	755,354	755,354	755,354	1,489,189	1,489,189
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 21,985	$ 26,155			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.029105558	0.034626149			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 29,551	$ 22,827	$ 24,773	$ 101,221	$ -	$ 4,017	$ -	$ 6,126	$ 27,253
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.29832727	3.39731196	0.22623304	3.35124323	0.00000000	0.00531820	0.00000000	0.00411347	0.01830036
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 52,899	$ 15,941	$ 13,629	$ 90,440	$ -	$ 7,926	$ -	$ 8,013	$ 6,797
	UNIT COST MULTIPLIER (INDIRECT OTHER)		7.69440000	2.37257425	0.12446366	2.99432121	0.00000000	0.01049304	0.00000000	0.00538099	0.00456429
	TOTAL CAPITAL COSTS - SCH. 5	$ 204,504	$ -	$ 4,640	$ 10,348	$ 14,305	$ -	$ 15,888	$ -	$ 24,228	$ 9,131
	UNIT COST MULTIPLIER (CAPITAL COSTS)	29.74603636	0.00000000	0.69063576	0.09450656	0.47362058	0.00000000	0.02103377	0.00000000	0.01626899	0.00613153

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: ASHBY CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTM90004I

NPI: 1568676393

OSHPD Facility Number: 206010744

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 25,130	$ 0	$ 25,130	(Sch 3)
005	.20-.39	Fringe Benefits	6200	4,421	0	4,421	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	52,899	0	52,899	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 82,450	$ 0	$ 82,450	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 17,205	$ 0	$ 17,205	(Sch 3)
010	.20-.39	Fringe Benefits	6300	4,951	0	4,951	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	14,741	0	14,741	(Sch 4)
010		Housekeeping - Total	6300	$ 36,897	$ 0	$ 36,897	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 45,715	0	$ 45,715	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	5,617	0	5,617	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	6,649	0	6,649	(Sch 5)
040		Property Taxes	7300	26,479	0	26,479	(Sch 5)
045		Property Insurance	7400	5,769	(2,330)	3,439	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	120,044	0	120,044	(Sch 5)
055		Interest-Other	7600	10,322	(1,147)	9,175	(Sch 6)
057		Subtotal 005 - 055		$ 339,942	$ (3,477)	$ 336,465	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 17,205	$ 0	$ 17,205	(Sch 3)
060	.20-.39	Fringe Benefits	6400	4,951	0	4,951	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	10,206	0	10,206	(Sch 4)
060		Laundry and Linen - Total	6400	$ 32,362	$ 0	$ 32,362	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 80,261	$ 0	$ 80,261	(Sch 3)
065	.20-.39	Fringe Benefits	6500	17,343	0	17,343	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	85,709	0	85,709	(Sch 4)
065		Dietary - Total	6500	$ 183,313	$ 0	$ 183,313	
070		Provision for Bad Debts	7700	$ 4,086	(4,086)	$ 0	
		Ancillary Services (Note 1)					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 0	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	0	0	0	
075		Patient Supplies - Total	8100	$ 0	$ 0	$ 0	(Sch 2)
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$ 0	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: ASHBY CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTM90004I

NPI: 1568676393

OSHPD Facility Number: 206010744

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 0	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	84,159	0	84,159	
080		Physical Therapy - Total	8200	$ 84,159	$ 0	$ 84,159	(Sch 2)
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 0	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	(Sch 2)
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	0	0	0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	66,800	0	66,800	
082		Occupational Therapy - Total	8250	$ 66,800	$ 0	$ 66,800	(Sch 2)
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 0	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	8,019	0	8,019	
083		Speech Pathology - Total	8280	$ 8,019	$ 0	$ 8,019	(Sch 2)
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$ 0	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	30,747	0	30,747	
085		Pharmacy - Total	8300	$ 30,747	$ 0	$ 30,747	(Sch 2)
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 0	$ 0	$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	3,998	0	3,998	
090		Laboratory - Total	8400	$ 3,998	$ 0	$ 3,998	(Sch 2)
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$ 0	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	(Sch 2)
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	2,601	0	2,601	
100		Other Ancillary Services - Total	8900	$ 2,601	$ 0	$ 2,601	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: ASHBY CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTM90004I

NPI: 1568676393

OSHPD Facility Number: 206010744

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
101		Subacute Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
101		Subacute Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102		Subacute Pediatrics Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
104		Subtotal 075 - 102		$ 196,324	$ 0	$ 196,324	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 596,772	$ 0	$ 596,772	(Sch 2)
105	.20-.39	Fringe Benefits	6110	96,373	0	96,373	(Sch 2)
105	.49	Agency Staff	6110	22,866	0	22,866	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	39,343	0	39,343	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 755,354	$ 0	$ 755,354	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$ 0	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$ 0	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care- Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$ 0	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care- Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$ 0	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatrics					
126	.01-.19	Salaries and Wages	6160	$ 0	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	
126		Subacute Care - Pediatrics - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: ASHBY CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTM90004I

NPI: 1568676393

OSHPD Facility Number: 206010744

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$ 0	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$ 0	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$ 0	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
139	.20-.39	Fringe Benefits	9100	0	0	0	
139	.49	Agency Staff	9100	0	0	0	
139	.40-.99	Other - Nonlabor	9100	0	0	0	
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	
140	.20-.39	Fringe Benefits	8900	0	0	0	
140	.49	Agency Staff	8900	0	0	0	
140	.40-.99	Other - Nonlabor	8900	0	0	0	
140		Beauty and Barber - Total	8900	$ 0	$ 0	$ 0	(Sch 2)
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
145	.20-.39	Fringe Benefits	9100	0	0	0	
145	.49	Agency Staff	9100	0	0	0	
145	.40-.99	Other - Nonlabor	9100	0	0	0	
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
146		**Subtotal 105 - 145**		$ 755,354	$ 0	$ 755,354	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 18,763	$ 0	$ 18,763	(Sch 2)
155	.20-.39	Fringe Benefits	6600	3,222	0	3,222	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0	(Sch 4)
155		Social Services - Total	6600	$ 21,985	$ 0	$ 21,985	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: ASHBY CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTM90004I

NPI: 1568676393

OSHPD Facility Number: 206010744

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 22,087	$ 0	$ 22,087	(Sch 2)
160	.20-.39	Fringe Benefits	6700	4,068	0	4,068	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,671	0	2,671	(Sch 4)
160		Activities - Total	6700	$ 28,826	$ 0	$ 28,826	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 63,103	$ 0	$ 63,103	(Sch 6)
165	.20-.39	Fringe Benefits	6900	11,659	0	11,659	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	138,709	6,600	145,309	(Sch 6)
165		Administration - Total	6900	$ 213,471	$ 6,600	$ 220,071	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	$ 20,511	$ 0	$ 20,511	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	4,433	0	4,433	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	10,377	(6,600)	3,777	(Sch 4)
166		Medical Records - Total	6900	$ 35,321	$ (6,600)	$ 28,721	
167		DPH Licensing Fees	6900	$ 8,897	$ 0	$ 8,897	(Sch 6)
168		Liability Insurance	6900	$ 9,250	$ 0	$ 9,250	(Sch 6)
169		Quality Assurance Fees	6900	$ 101,451	$ 0	$ 101,451	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 0	$ 0	$ 0	(Sch 3)
170	.20-.39	Fringe Benefits	6800	0	0	0	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 0	$ 0	$ 0	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$ 0	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 419,201	$ 0	$ 419,201	
200		**Total**		**$ 1,930,582**	**$ (7,563)**	**$ 1,923,019**	

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

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: ASHBY CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTM90004I

NPI: 1568676393

OSHPD Facility Number: 206010744

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		$ 25,130	$ 0	$ 25,130
005	2	Fringe Benefits		4,421	0	4,421
005	3	Agency Staff				0
005	4	Other - Nonlabor		52,899	0	52,899
005	5	Plant Operations and Maintenance - Total		$ 82,450	$ 0	$ 82,450
010		Housekeeping				
010	1	Salaries and Wages		$ 17,205	$ 0	$ 17,205
010	2	Fringe Benefits		4,951	0	4,951
010	3	Agency Staff				0
010	4	Other - Nonlabor		14,741	0	14,741
010	5	Housekeeping - Total		$ 36,897	$ 0	$ 36,897
015	4	Depreciation: Buildings and Improvements		$ 45,715	$ 0	$ 45,715
020	4	Depreciation: Leasehold Improvements				0
025	4	Depreciation: Equipment		5,617	0	5,617
030	4	Depreciation and Amortization - Other				0
035	4	Leases and Rentals		6,649	0	6,649
040	4	Property Taxes		26,479	0	26,479
045	4	Property Insurance		5,769	0	5,769
050	4	Interest-Property, Plant, and Equipment		120,044	0	120,044
055	4	Interest-Other		10,322	0	10,322
		Subtotal 005 - 055		339,942	0	339,942
060		Laundry and Linen				
060	1	Salaries and Wages		$ 17,205	$ 0	$ 17,205
060	2	Fringe Benefits		4,951	0	4,951
060	3	Agency Staff				0
060	4	Other - Nonlabor		10,206	0	10,206
060	5	Laundry and Linen - Total		$ 32,362	$ 0	$ 32,362
065		Dietary				
065	1	Salaries and Wages		$ 80,261	$ 0	$ 80,261
065	2	Fringe Benefits		17,343	0	17,343
065	3	Agency Staff				0
065	4	Other - Nonlabor		85,709	0	85,709
065	5	Dietary - Total		$ 183,313	$ 0	$ 183,313
070	4	Provision for Bad Debts		$ 4,086	$ 0	$ 4,086
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		$	$	$ 0
075	2	Fringe Benefits				0
075	3	Agency Staff				0
075	4	Other - Nonlabor				0
075	5	Patient Supplies - Total		$ 0	$ 0	$ 0
077		Specialized Support Surfaces				
077	1	Salaries and Wages		$	$	$ 0
077	2	Fringe Benefits				0
077	3	Agency Staff				0
077	4	Other - Nonlabor				0
077	5	Specialized Support Surfaces - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: ASHBY CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTM90004I

NPI: 1568676393

OSHPD Facility Number: 206010744

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		$	$	$ 0
080	2	Fringe Benefits				0
080	3	Agency Staff				0
080	4	Other - Nonlabor		84,159	0	84,159
080	5	Physical Therapy - Total		$ 84,159	$ 0	$ 84,159
081		Respiratory Therapy				
081	1	Salaries and Wages		$	$	$ 0
081	2	Fringe Benefits				0
081	3	Agency Staff				0
081	4	Other - Nonlabor				0
081	5	Respiratory Therapy - Total		$ 0	$ 0	$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		$	$	$ 0
082	2	Fringe Benefits				0
082	3	Agency Staff				0
082	4	Other - Nonlabor		66,800	0	66,800
082	5	Occupational Therapy - Total		$ 66,800	$ 0	$ 66,800
083		Speech Pathology				
083	1	Salaries and Wages		$	$	$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff				0
083	4	Other - Nonlabor		8,019	0	8,019
083	5	Speech Pathology - Total		$ 8,019	$ 0	$ 8,019
085		Pharmacy				
085	1	Salaries and Wages		$	$	$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		30,747	0	30,747
085	5	Pharmacy - Total		$ 30,747	$ 0	$ 30,747
090		Laboratory				
090	1	Salaries and Wages		$	$	$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor		3,998	0	3,998
090	5	Laboratory - Total		$ 3,998	$ 0	$ 3,998
095		Home Health Services				
095	1	Salaries and Wages		$	$	$ 0
095	2	Fringe Benefits				0
095	3	Agency Staff				0
095	4	Other - Nonlabor				0
095	5	Home Health Services - Total		$ 0	$ 0	$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		$	$	$ 0
100	2	Fringe Benefits				0
100	3	Agency Staff				0
100	4	Other - Nonlabor		2,601	0	2,601
100	5	Other Ancillary Services - Total		$ 2,601	$ 0	$ 2,601

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: ASHBY CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTM90004I

NPI: 1568676393

OSHPD Facility Number: 206010744

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		$	$	$ 0
101	2	Fringe Benefits				0
101	3	Agency Staff				0
101	4	Other - Nonlabor				0
101	5	Subacute Ancillary Services - Total		$ 0	$ 0	$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		$	$	$ 0
102	2	Fringe Benefits				0
102	3	Agency Staff				0
102	4	Other - Nonlabor				0
102	5	Subacute Pediatrics Ancillary Services - Total		$ 0	$ 0	$ 0
104		**Subtotal 075 - 102**		$ 196,324	$ 0	$ 196,324
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		$ 596,772	$ 0	$ 596,772
105	2	Fringe Benefits		96,373	0	96,373
105	3	Agency Staff		22,866	0	22,866
105	4	Other - Nonlabor		39,343	0	39,343
105	5	Skilled Nursing Care - Total		$ 755,354	$ 0	$ 755,354
110		Intermediate Care				
110	1	Salaries and Wages		$	$	$ 0
110	2	Fringe Benefits				0
110	3	Agency Staff				0
110	4	Other - Nonlabor				0
110	5	Intermediate Care - Total		$ 0	$ 0	$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		$	$	$ 0
115	2	Fringe Benefits				0
115	3	Agency Staff				0
115	4	Other - Nonlabor				0
115	5	Mentally Disordered - Total		$ 0	$ 0	$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		$	$	$ 0
120	2	Fringe Benefits				0
120	3	Agency Staff				0
120	4	Other - Nonlabor				0
120	5	Developmentally Disabled - Total		$ 0	$ 0	$ 0
125		Subacute Care				
125	1	Salaries and Wages		$	$	$ 0
125	2	Fringe Benefits				0
125	3	Agency Staff				0
125	4	Other - Nonlabor				0
125	5	Subacute Care - Total		$ 0	$ 0	$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		$	$	$ 0
126	2	Fringe Benefits				0
126	3	Agency Staff				0
126	4	Other - Nonlabor				0
126	5	Subacute Care - Pediatrics - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: ASHBY CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTM90004I

NPI: 1568676393

OSHPD Facility Number: 206010744

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		$	$	$ 0
128	2	Fringe Benefits				0
128	3	Agency Staff				0
128	4	Other - Nonlabor				0
128	5	Transitional Inpatient Care - Total		$ 0	$ 0	$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		$	$	$ 0
130	2	Fringe Benefits				0
130	3	Agency Staff				0
130	4	Other - Nonlabor				0
130	5	Hospice Inpatient Care - Total		$ 0	$ 0	$ 0
135		Other Routine Services				
135	1	Salaries and Wages		$	$	$ 0
135	2	Fringe Benefits				0
135	3	Agency Staff				0
135	4	Other - Nonlabor				0
135	5	Other Routine Services - Total		$ 0	$ 0	$ 0
		Other Nonreimbursable				
139		Residential Care **				
139	1	Salaries and Wages		$	$	$ 0
139	2	Fringe Benefits				0
139	3	Agency Staff				0
139	4	Other - Nonlabor				0
139	5	Residential Care - Total		$ 0	$ 0	$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		$	$	$ 0
140	2	Fringe Benefits				0
140	3	Agency Staff				0
140	4	Other - Nonlabor				0
140	5	Beauty and Barber - Total		$ 0	$ 0	$ 0
145		Other Nonreimbursable				
145	1	Salaries and Wages		$	$	$ 0
145	2	Fringe Benefits				0
145	3	Agency Staff				0
145	4	Other - Nonlabor				0
145	5	Other Nonreimbursable - Total		$ 0	$ 0	$ 0
146		**Subtotal 105 - 145**		$ 755,354	$ 0	$ 755,354
155		Social Services				
155	1	Salaries and Wages		$ 18,763	$ 0	$ 18,763
155	2	Fringe Benefits		3,222	0	3,222
155	3	Agency Staff				0
155	4	Other - Nonlabor				0
155	5	Social Services - Total		$ 21,985	$ 0	$ 21,985
160		Activities				
160	1	Salaries and Wages		$ 22,087	$ 0	$ 22,087
160	2	Fringe Benefits		4,068	0	4,068
160	3	Agency Staff				0
160	4	Other - Nonlabor		2,671	0	2,671
160	5	Activities - Total		$ 28,826	$ 0	$ 28,826

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: ASHBY CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTM90004I

NPI: 1568676393

OSHPD Facility Number: 206010744

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		$ 63,103	$ 0	$ 63,103
165	2	Fringe Benefits		11,659	0	11,659
165	3	Agency Staff				0
165	4	Other - Nonlabor		138,709	0	138,709
165	5	Administration - Total		$ 213,471	$ 0	$ 213,471
166		Medical Records				
166	1	Medical Records - Salaries and Wages		$ 20,511	$ 0	$ 20,511
166	2	Medical Records - Fringe Benefits		4,433	0	4,433
166	3	Medical Records - Agency Staff				0
166	4	Medical Records - Other - Nonlabor		10,377	0	10,377
166	5	Medical Records - Total		$ 35,321	$ 0	$ 35,321
167	4	DPH Licensing Fees ***		$ 8,897	$ 0	$ 8,897
168	4	Liability Insurance ***		$ 9,250	$ 0	$ 9,250
169	4	Quality Assurance Fees ***		$ 101,451	$ 0	$ 101,451
170		Inservice Education - Nursing				
170	1	Salaries and Wages		$	$	$ 0
170	2	Fringe Benefits				0
170	3	Agency Staff				0
170	4	Other - Nonlabor				0
170	5	Inservice Education - Nursing - Total		$ 0	$ 0	$ 0
174		Caregiver Training ***				
174	1	Salaries and Wages		$	$	$ 0
174	2	Fringe Benefits				0
174	3	Agency Staff				0
174	4	Other - Nonlabor				0
174	5	Caregiver Training - Total		$ 0	$ 0	$ 0
		Subtotal 155 - 174		$ 419,201	$ 0	$ 419,201
200		**Total**		**$ 1,930,582**	**$ 0**	**$ 1,930,582**

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

* Amounts reclassified from ancillary service type accounts (lines 75 through 100)

** Complete with Direct Residential Care Costs

*** Amounts reclassified from Administration (line 165)

**** Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
ASHBY CARE CENTER	LTM90004I	1568676393	206010744	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
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	(2,330)			(2,330)				
050	4	Interest-Property, Plant, and Equipment	0							
055	4	Interest-Other	(1,147)		(1,147)					
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	(4,086)				(4,086)			
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							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
ASHBY CARE CENTER	LTM90004I	1568676393	206010744	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							
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 Ancillary Services - Salaries and Wages	0							
101	2	Subacute Ancillary Services - Fringe Benefits	0							
101	3	Subacute Ancillary Services - Agency Staff	0							
101	4	Subacute Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits	0							
102	3	Subacute Pediatrics Ancillary - Services Agency Staff	0							
102	4	Subacute Pediatrics 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 - Salaries and Wages	0							
115	2	Mentally Disordered - Fringe Benefits	0							
115	3	Mentally Disordered - Agency Staff	0							
115	4	Mentally Disordered - Other - Nonlabor	0							
120	1	Developmentally Disabled - Salaries and Wages	0							
120	2	Developmentally Disabled - Fringe Benefits	0							
120	3	Developmentally Disabled - Agency Staff	0							
120	4	Developmentally Disabled - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
ASHBY CARE CENTER	LTM90004I	1568676393	206010744	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatrics - Salaries and Wages	0							
126	2	Subacute Care - Pediatrics - Fringe Benefits	0							
126	3	Subacute Care - Pediatrics - Agency Staff	0							
126	4	Subacute Care - Pediatrics - Other - Nonlabor	0							
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	6,600	6,600						
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	(6,600)	(6,600)						

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
ASHBY CARE CENTER	LTM90004I	1568676393	206010744	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
167	4	DPH Licensing Fees	0							
168	4	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 - Medical Records - Salaries and Wages	0							
170	4	Inservice Education - Nursing - Medical Records - Fringe Benefits	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
180	4	Professional Liability - Deductible	0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
200		Total	($7,563)	0	(1,147)	(2,330)	(4,086)	0	0	0
			(To Sch 8)							

Provider Name	Fiscal Period	Provider Number	Adjustments
ASHBY CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTM90004I	4

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATION OF REPORTED COSTS			
1	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	$138,709	$6,600	$145,309
	10.5	166	4	8A-2	166	4	Medical Records - Other - Nonlabor	10,377	(6,600)	3,777
							To reclassify the reported medical director expenses to the proper cost center for proper cost determination. CMS Pub. 15-1, Sections 2300 and 2304 Title 22, CCR, Section 52000(b)			

Provider Name	Fiscal Period	Provider Number	Adjustments
ASHBY CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTM90004I	4

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS			
2	10.5	055	4	8A-2	055	4	Interest - Other To adjust interest - other expense to agree with provider records. CMS Pub. 15-1, Sections 2300 and 2304	$10,322	($1,147)	$9,175
3	10.5	045	4	8A-2	045	4	Property Insurance To adjust property insurance expense to agree with provider records. CMS Pub. 15-1, Sections 2300 and 2304	$5,769	($2,330)	$3,439
4	10.5	070	4	8A-2	070	4	Provision for Bad Debts To eliminate bad debt expense that is not recognized under the Medi-Cal program. CMS Pub. 15-1, Section 300	$4,086	($4,086)	$0