

**SCHEDULE OF AGREED UPON PROCEDURES
FOR THE REGULATORY REVIEW OF THE STATEMENT OF PATIENT CENSUS
Year Ended (INSERT FYE DATE)**

In this engagement, we will apply the agreed-upon procedures listed below. Differences or exceptions greater than 5% of total patient days will be included in our report on the application of agreed-upon procedures.

- 1) Obtain the STATEMENT OF PATIENT CENSUS and a (INSERT NAME OF REPORT) from the (INSERT NAME OF BILLING SYSTEM) for each consolidating entity that shows the patient days by payer and by routine service revenue center and agree patient days by payer and by routine service revenue center from the STATEMENT OF PATIENT CENSUS to the (INSERT NAME OF REPORT) from the (INSERT NAME OF BILLING SYSTEM).
- 2) Obtain Report form Page 4.1 of the Long-Term Care Integrated Disclosure and Medi-Cal Cost Report from each applicable entity prepared by management and agree patient days by payer and by routine service revenue center from the STATEMENT OF PATIENT CENSUS to the Report form Page 4.1.
- 3) Confirm that payer categories reported on the STATEMENT OF PATIENT CENSUS are in accordance with the payer definitions as defined in the Accounting and Reporting Manual for California Long-Term Care Facilities, Second Addition, Sections 3230 and 4020.5.
- 4) Confirm that routine service revenue centers reported on the STATEMENT OF PATIENT CENSUS are in accordance with the routine service revenue center definitions as defined in the Accounting and Reporting Manuals for California Long-Term Care Facilities, Second Edition, Sections 3210.1, 3220.1, and 4020.5.
- 5) Recalculate the totals on the Report page 4.1 and the STATEMENT OF PATIENT CENSUS for mathematical accuracy.