

**REPORT
ON THE
RATE SETTING AUDIT**

**ESCONDIDO CARE CENTER
ESCONDIDO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1588660765**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

**Audits Section—Burbank
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Allen Dervi
Auditor: Christine Sprouse**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 19, 2013

Hermann Muennichow, CPA
Muennichow & Associates, LLP
12814 Riverside Drive
North Hollywood, CA 91607

ESCONDIDO CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1588660765
FISCAL PERIOD ENDED DECEMBER 31, 2011

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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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 \$99,723, which resulted from Medi-Cal overpayments

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

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

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

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

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

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ESCONDIDO CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1588660765

OSHPD Facility No.:
206370659

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	\$ 4,903,604	\$ 78.62
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 965,502	\$ 15.48
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,132,286	\$ 18.15
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 934,809	\$ 14.99
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 24,661	\$ 0.40
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 34,895	\$ 0.56
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 328,759	\$ 5.27
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 685,678	\$ 10.99
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,551,096	\$ 24.87
11	Cost of Routine Service/Audited Total Costs	\$ 10,711,660	\$ 10,561,289	\$ 169.33
12	Total Patient Days (Adj)	62,371	62,371	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 171.74	\$ 169.33	
14	Overpayments (Adj 14)	\$ 0	\$ 99,723	
15	Medi-Cal Days (Adj 13)	48,164	47,593	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch. 1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ESCONDIDO CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1588660765

OSHPD Facility No.:
206370659

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$ 0	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
ESCONDIDO CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1588660765

OSHPD Facility No.:
206370659

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 90,007	\$ 90,007		
160	Activities	121,058		\$ 121,058	
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	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	4,692,539	90,007	121,058	4,903,604 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 4,903,604	\$ 90,007	\$ 121,058	\$ 4,903,604

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ESCONDIDO CARE CENTER

Provider NPI:
1588660765

OSHPD Facility Number:
206370659

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 97,540	\$ 97,540										
010	Housekeeping	272,938	70	\$ 273,008									
060	Laundry and Linen	77,097	1,934	5,416	\$ 84,447								
065	Dietary	430,928	10,274	28,776	0	\$ 469,977							
155	Social Services	N/A	538	1,507	0	0	\$ 2,045						
160	Activities	N/A	583	1,633	0	0	0	\$ 2,216					
165	Administration	N/A	4,943	13,846	0	0	0	0		\$ 18,790	\$ 18,790		
166	Medical Records	89,252	717	2,009	0	0	0	0		91,979		\$ 91,979	
170	Inservice Education - Nursing	42,024	883	2,473	0	0	0	0	\$ 45,379				
ANCILLARY SERVICES													
075	Patient Supplies		1,283	3,595	0	0	0	0	0	4,878	67	327	\$ 5,272
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	125	614	739
080	Physical Therapy		3,228	9,042	0	0	0	0	0	12,271	1,190	5,825	19,285
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,121	3,140	0	0	0	0	0	4,261	1,004	4,913	10,178
083	Speech Pathology		0	0	0	0	0	0	0	0	424	2,077	2,502
085	Pharmacy		0	0	0	0	0	0	0	0	558	2,731	3,289
090	Laboratory		0	0	0	0	0	0	0	0	68	332	400
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	151	740	891
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		71,537	200,370	84,447	469,977	2,045	2,216	45,379	875,971	15,187	74,344	965,502 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		429	1,201	0	0	0	0	0	1,630	16	76	1,721
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,009,779	\$ 97,540	\$ 273,008	\$ 84,447	\$ 469,977	\$ 2,045	\$ 2,216	\$ 45,379	\$ 899,010	\$ 18,790	\$ 91,979	\$ 1,009,779

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ESCONDIDO CARE CENTER

Provider NPI:
1588660765

OSHPD Facility Number:
206370659

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 359,428	\$ 359,428										
010	Housekeeping	44,320	258	\$ 44,578									
060	Laundry and Linen	36,436	7,125	884	\$ 44,446								
065	Dietary	389,059	37,857	4,699	0	\$ 431,615							
155	Social Services	3,708	1,983	246	0	0	\$ 5,937						
160	Activities	11,171	2,148	267	0	0	0	\$ 13,586					
165	Administration	N/A	18,216	2,261	0	0	0	0		\$ 20,477	\$ 20,477		
166	Medical Records	14,823	2,644	328	0	0	0	0		17,795		\$ 17,795	
170	Inservice Education - Nursing	9,591	3,253	404	0	0	0	0	\$ 13,248				
ANCILLARY SERVICES													
075	Patient Supplies	10,423	4,730	587	0	0	0	0	0	15,740	73	63	\$ 15,876
077	Specialized Support Surfaces	64,323	0	0	0	0	0	0	0	64,323	137	119	64,578
080	Physical Therapy	550,525	11,896	1,476	0	0	0	0	0	563,898	1,297	1,127	566,321
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	494,136	4,131	513	0	0	0	0	0	498,779	1,094	951	500,824
083	Speech Pathology	217,729	0	0	0	0	0	0	0	217,729	462	402	218,593
085	Pharmacy	286,276	0	0	0	0	0	0	0	286,276	608	528	287,413
090	Laboratory	34,779	0	0	0	0	0	0	0	34,779	74	64	34,917
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	77,521	0	0	0	0	0	0	0	77,521	165	143	77,829
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	296,196	263,607	32,717	44,446	431,615	5,937	13,586	13,248	1,101,352	16,551	14,383	1,132,286 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	1,580	196	0	0	0	0	0	1,776	17	15	1,808
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,900,444	\$ 359,428	\$ 44,578	\$ 44,446	\$ 431,615	\$ 5,937	\$ 13,586	\$ 13,248	\$ 2,862,172	\$ 20,477	\$ 17,795	\$ 2,900,444

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ESCONDIDO CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1588660765

OSHPD Facility Number:
206370659

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 1,008,777	97%							
	Property Tax (line 40)	26,612	3%	\$ 1,035,389						
005	Plant Operations and Maintenance			36,117	\$ 36,117					
010	Housekeeping			718	26	\$ 744				
060	Laundry and Linen			19,810	716	15	\$ 20,540			
065	Dietary			105,250	3,804	78	0	\$ 109,132		
155	Social Services			5,512	199	4	0	0	\$ 5,716	
160	Activities			5,972	216	4	0	0	0	\$ 6,192
165	Administration			50,644	1,830	38	0	0	0	0
166	Medical Records			7,350	266	5	0	0	0	0
170	Inservice Education - Nursing			9,044	327	7	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			13,149	475	10	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			33,074	1,195	25	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			11,484	415	9	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 Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			732,874	26,488	546	20,540	109,132	5,716	6,192
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			4,393	159	3	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,035,389	100%	\$ 1,035,389	\$ 36,117	\$ 744	\$ 20,540	\$ 109,132	\$ 5,716	\$ 6,192

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ESCONDIDO CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1588660765

OSHPD Facility Number:
206370659

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 97% Of Total	Property Tax 3% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,008,777	97%							
	Property Tax (line 40)	26,612	3%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 52,512	\$ 52,512				
166	Medical Records				7,621		\$ 7,621			
170	Inservice Education - Nursing			\$ 9,377						
	ANCILLARY SERVICES									
075	Patient Supplies			0	13,634	187	27	\$ 13,848	\$ 13,492	\$ 356
077	Specialized Support Surfaces			0	0	350	51	401	391	10
080	Physical Therapy			0	34,294	3,325	483	38,102	37,122	979
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	11,908	2,805	407	15,120	14,731	389
083	Speech Pathology			0	0	1,186	172	1,358	1,323	35
085	Pharmacy			0	0	1,559	226	1,786	1,740	46
090	Laboratory			0	0	189	27	217	211	6
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	422	61	484	471	12
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			9,377	910,866	42,444	6,160	959,470	934,809	24,661 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	4,555	43	6	4,604	4,486	118
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,035,389	100%	\$ 9,377	\$ 975,256	\$ 52,512	\$ 7,621	\$ 1,035,389	\$ 1,008,777	\$ 26,612

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ESCONDIDO CARE CENTER

Provider NPI:
1588660765

OSHPD Facility Number:
206370659

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

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. 60% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 13% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 41,302												
055	Interest - Other	3,757												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,873,964												
	Total Costs Allocable as Administration	1,919,023	60%											
167	CDPH Licensing Fees	43,172	1%											
168	Professional Liability Insurance	406,742	13%											
169	Quality Assurance Fees	848,324	26%											
174	Caregiver Training	0	0%											
	Total	3,217,261	100%						\$ 3,217,261					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 4,878	\$ 15,740	\$ 13,634	\$ 34,252	11,431	\$ 6,819	\$ 153	\$ 1,445	\$ 3,014	\$ -
077	Specialized Support Surfaces			0	0	64,323	0	64,323	21,467	12,805	288	2,714	5,660	0
080	Physical Therapy			0	12,271	563,898	34,294	610,462	203,735	121,523	2,734	25,757	53,721	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	4,261	498,779	11,908	514,948	171,858	102,510	2,306	21,727	45,315	0
083	Speech Pathology			0	0	217,729	0	217,729	72,665	43,343	975	9,187	19,160	0
085	Pharmacy			0	0	286,276	0	286,276	95,542	56,988	1,282	12,079	25,192	0
090	Laboratory			0	0	34,779	0	34,779	11,607	6,923	156	1,467	3,061	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	77,521	0	77,521	25,872	15,432	347	3,271	6,822	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			4,903,604	875,971	1,101,352	910,866	7,791,792	2,600,427	1,551,096	34,895	328,759	685,678	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,630	1,776	4,555	7,960	2,657	1,585	36	336	701	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 3,217,261		\$ 4,903,604	\$ 899,010	\$ 2,862,172	\$ 975,256	\$ 9,640,043	\$ 3,217,261					
	Total Administrative Costs							\$ 3,217,261		\$ 1,919,023	\$ 43,172	\$ 406,742	\$ 848,324	\$ -
	Unit Cost Multiplier							0.33373929						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 110,769	\$ 38,272	\$ 60,133	\$ 209,173							
	TOTAL FACILITY COSTS							\$ 13,066,477						

(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ESCONDIDO CARE CENTER

Provider NPI:
1588660765

OSHPD Facility Number:
206370659

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj 10)	Hskpng (SQ FT) 10 (Adj 10)	Laundry (LBS) 60 (Adj 11)	Dietary (MEALS) 65 (Adj 12)	Soc Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,258									
010	Housekeeping	25	25								
060	Laundry and Linen	690	690	690							
065	Dietary	3,666	3,666	3,666							
155	Social Services	192	192	192							
160	Activities	208	208	208							
165	Administration	1,764	1,764	1,764							
166	Medical Records	256	256	256							
170	Inservice Education - Nursing	315	315	315							
	ANCILLARY SERVICES										
075	Patient Supplies	458	458	458						34,252	34,252
077	Specialized Support Surfaces									64,323	64,323
080	Physical Therapy	1,152	1,152	1,152						610,462	610,462
081	Respiratory Therapy									0	0
082	Occupational Therapy	400	400	400						514,948	514,948
083	Speech Pathology									217,729	217,729
085	Pharmacy									286,276	286,276
090	Laboratory									34,779	34,779
095	Home Health Services									0	0
100	Other Ancillary Services									77,521	77,521
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	25,527	25,527	25,527	162,165	187,113	4,988,735	4,988,735	4,988,735	7,791,792	7,791,792
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	153	153	153						7,960	7,960
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	36,064	34,806	34,781	162,165	187,113	4,988,735	4,988,735	4,988,735	9,640,043	9,640,043
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 90,007 0.018042049	\$ 121,058 0.024266272			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 97,540 2.80239039	\$ 273,008 7.84934475	\$ 84,447 0.52074552	\$ 469,977 2.51172960	\$ 2,045 0.00040995	\$ 2,216 0.00044411	\$ 45,379 0.00909635	\$ 18,790 0.00194913	\$ 91,979 0.00954133
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 359,428 10.32661036	\$ 44,578 1.28168153	\$ 44,446 0.27407715	\$ 431,615 2.30670770	\$ 5,937 0.00119004	\$ 13,586 0.00272324	\$ 13,248 0.00265551	\$ 20,477 0.00212416	\$ 17,795 0.00184592
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,035,389 28.70976597	\$ 36,117 1.03766263	\$ 744 0.02138195	\$ 20,540 0.12666407	\$ 109,132 0.58324360	\$ 5,716 0.00114570	\$ 6,192 0.00124118	\$ 9,377 0.00187967	\$ 52,512 0.00544730	\$ 7,621 0.00079054

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ESCONDIDO CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1588660765

OSHPD Facility Number:
206370659

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 80,201	\$ 0	\$ 80,201	(Sch 3)
005	.20-.39	Fringe Benefits	6200	17,339	0	17,339	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	360,727	(1,299)	359,428	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 458,267	\$ (1,299)	\$ 456,968	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 215,497	\$ 0	\$ 215,497	(Sch 3)
010	.20-.39	Fringe Benefits	6300	57,441	0	57,441	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	44,320	0	44,320	(Sch 4)
010		Housekeeping - Total	6300	\$ 317,258	\$ 0	\$ 317,258	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	5,670	0	5,670	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	987,608	15,499	1,003,107	(Sch 5)
040		Property Taxes	7300	26,612	0	26,612	(Sch 5)
045		Property Insurance	7400	41,302	0	41,302	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	\$ 3,757	\$ 0	\$ 3,757	(Sch 6)
057		Subtotal 005 - 055		\$ 1,840,474	\$ 14,200	\$ 1,854,674	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 60,490	\$ 0	\$ 60,490	(Sch 3)
060	.20-.39	Fringe Benefits	6400	16,607	0	16,607	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	36,436	0	36,436	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 113,533	\$ 0	\$ 113,533	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 346,413	\$ 0	\$ 346,413	(Sch 3)
065	.20-.39	Fringe Benefits	6500	84,515	0	84,515	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	389,059	0	389,059	(Sch 4)
065		Dietary - Total	6500	\$ 819,987	\$ 0	\$ 819,987	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	10,423	0	10,423	(Sch 4)
075		Patient Supplies - Total	8100	\$ 10,423	\$ 0	\$ 10,423	
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	64,323	0	64,323	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 64,323	\$ 0	\$ 64,323	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ESCONDIDO CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1588660765

OSHPD Facility Number:
206370659

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 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	550,525	0	550,525	(Sch 4)
080		Physical Therapy - Total	8200	\$ 550,525	\$ 0	\$ 550,525	
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	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
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	494,136	0	494,136	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 494,136	\$ 0	\$ 494,136	
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	217,729	0	217,729	(Sch 4)
083		Speech Pathology - Total	8280	\$ 217,729	\$ 0	\$ 217,729	
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	273,112	13,164	286,276	(Sch 4)
085		Pharmacy - Total	8300	\$ 273,112	\$ 13,164	\$ 286,276	
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	34,779	0	34,779	(Sch 4)
090		Laboratory - Total	8400	\$ 34,779	\$ 0	\$ 34,779	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	58,346	19,175	77,521	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 58,346	\$ 19,175	\$ 77,521	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ESCONDIDO CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1588660765

OSHPD Facility Number:
206370659

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,703,373	\$ 32,339	\$ 1,735,712	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,778,909	\$ 0	\$ 3,778,909	(Sch 2)
105	.20-.39	Fringe Benefits	6110	913,630	0	913,630	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	333,474	(37,278)	296,196	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 5,026,013	\$ (37,278)	\$ 4,988,735	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
 ESCONDIDO CARE CENTER

Fiscal Period:
 JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
 1588660765

OSHPD Facility Number:
 206370659

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
126	.40-.99	Other - Nonlabor	6160	0	0	0
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0

(Sch 4)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ESCONDIDO CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1588660765

OSHPD Facility Number:
206370659

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	0	0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 5,026,013	\$ (37,278)	\$ 4,988,735
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 68,231	\$ 0	\$ 68,231 (Sch 2)
155	.20-.39	Fringe Benefits	6600	21,776	0	21,776 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,708	0	3,708 (Sch 4)
155		Social Services - Total	6600	\$ 93,715	\$ 0	\$ 93,715

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ESCONDIDO CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1588660765

OSHPD Facility Number:
206370659

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 96,206	\$ 0	\$ 96,206	(Sch 2)
160	.20-.39	Fringe Benefits	6700	24,852	0	24,852	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	11,171	0	11,171	(Sch 4)
160		Activities - Total	6700	\$ 132,229	\$ 0	\$ 132,229	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 395,155	\$ 0	\$ 395,155	(Sch 6)
165	.20-.39	Fringe Benefits	6900	140,569	0	140,569	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,343,425	(5,185)	1,338,240	(Sch 6)
165		Administration - Total	6900	\$ 1,879,149	\$ (5,185)	\$ 1,873,964	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 74,646	\$ 0	\$ 74,646	(Sch 3)
166	.20-.39	Fringe Benefits	6900	14,606	0	14,606	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	14,823	0	14,823	(Sch 4)
166		Medical Records - Total	6900	\$ 104,075	\$ 0	\$ 104,075	
167		CDPH Licensing Fees	6900	\$ 43,200	\$ (28)	\$ 43,172	(Sch 6)
168		Professional Liability Insurance	6900	\$ 415,846	\$ (9,104)	\$ 406,742	(Sch 6)
169		Quality Assurance Fees	6900	\$ 848,324	\$ 0	\$ 848,324	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 32,112	\$ 0	\$ 32,112	(Sch 3)
170	.20-.39	Fringe Benefits	6800	9,912	0	9,912	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	9,591	0	9,591	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 51,615	\$ 0	\$ 51,615	
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		\$ 3,568,153	\$ (14,317)	\$ 3,553,836	
200		Total		\$ 13,071,533	\$ (5,056)	\$ 13,066,477	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 21,197	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
ESCONDIDO CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1588660765		14
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purpose only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2300 and 2304			\$0	\$21,197	\$21,197

Provider Name							Fiscal Period	Provider NPI	Adjustments		
ESCONDIDO CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1588660765	14		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	\$43,200	(\$43,200)	\$0 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	1,343,425	43,200	1,386,625 *	
							To reclassify reported expenses to agree with the provider's trial balance.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,386,625	(\$43,172)	\$1,343,453 *	
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	* 0	43,172	43,172	
							To reclassify facility license fees to the facility licensing fees cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				
							CCR, Title 22, Sections 52000 and 52506				
4	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	\$415,846	(\$9,104)	\$406,742	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,343,453	9,104	1,352,557 *	
							To reclassify sales tax, stamping fee and other fees associated with liability insurance to the Administration cost center.				
							42 CFR 413.24				
							CMS Pub. 15-1, Section 2162				
							CCR, Title 22, Sections 52000(b) and 52501				
5	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$360,727	(\$1,299)	359,428	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	333,474	(583)	332,891 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,352,557	(13,617)	1,338,940 *	
	10.5	035	4	8A-1	035	4	Leases and Rentals	987,608	15,499	1,003,107	
							To reclassify equipment rental expenses from the using cost centers to the Leases and Rentals cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				
							CCR, Title 22, Sections 52000(e) and 52501				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
ESCONDIDO CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1588660765		14	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
6	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$332,891	(\$13,164)	\$319,727 *
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor		273,112	13,164	286,276
							To reclassify pharmacy consultant expense to the appropriate ancillary cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304				
							CCR, Title 22, Sections 51123 and 72375				
7	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$319,727	(\$19,175)	\$300,552 *
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor		58,346	19,175	77,521
							To reclassify patient transportation expense to the appropriate cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
							CCR, Title 22, Section 51323(b)(2)				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
ESCONDIDO CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1588660765		14	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reflect the proper accrual of real property taxes applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300 and 2302.1	*	\$1,338,940	(\$700)	\$1,338,240
9	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate physician services not included in the routine rate and to be billed separately. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, 51511(c)	*	\$300,552	(\$4,356)	\$296,196

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
ESCONDIDO CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1588660765		14
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>											
10	10.7	010	2	7	010	N/A	Housekeeping (Square Feet)	0	25	25	
	10.7	060	2, 3	7	060	N/A	Laundry and Linen	0	690	690	
	10.7	065	2, 3	7	065	N/A	Dietary	0	3,666	3,666	
	10.7	075	2, 3	7	075	N/A	Patient Supplies	0	458	458	
	10.7	080	2, 3	7	080	N/A	Physical Therapy	0	1,152	1,152	
	10.7	082	2, 3	7	082	N/A	Occupational Therapy	0	400	400	
	10.7	105	2, 3	7	105	N/A	Skilled Nursing Care	0	25,527	25,527	
	10.7	140	2, 3	7	140	N/A	Beauty and Barber	0	153	153	
	10.7	155	2, 3	7	155	N/A	Social Services	0	192	192	
	10.7	160	2, 3	7	160	N/A	Activities	0	208	208	
	10.7	165	2, 3	7	165	N/A	Administration	0	1,764	1,764	
	10.7	166	2, 3	7	166	N/A	Medical Records	0	256	256	
	10.7	170	2, 3	7	170	N/A	Inservice Education - Nursing	0	315	315	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet	0	34,806	34,806	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet	0	34,781	34,781	
							To establish the correct square footage in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2300 and 2306				
11	10.7	105	4	7	105	N/A	Skilled Nursing Care (Laundry Pounds)	0	162,165	162,165	
	10.7	175	4	7	N/A	N/A	Total Statistics - Laundry Pounds	0	162,165	162,165	
							To establish the correct laundry pounds in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
12	10.7	105	5	7	105	N/A	Skilled Nursing Care (Dietary Meals)	0	187,113	187,113	
	10.7	175	5	7	N/A	N/A	Total Statistics - Dietary Meals	0	187,113	187,113	
							To establish the correct dietary meals in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period			Provider NPI		Adjustments
ESCONDIDO CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1588660765		14
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>												
13	4.1	005	2	1	015	N/A	Medi-Cal Days		48,164	(571)	47,593	
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Report Date: October 2, 2012 Payment Period: January 1, 2011 through October 2, 2012 Service Period: January 1, 2011 through December 31, 2011 42 CFR, 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2304, 2404 and 2408 CCR, Title 22, Section 51541					

Provider Name							Fiscal Period			Provider NPI		Adjustments
ESCONDIDO CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1588660765		14
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
14	Not Reported			1	014	N/A	Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$0	\$99,723	\$99,723	