

**REPORT  
ON THE  
RATE SETTING AUDIT**

**BISHOP CARE CENTER  
BISHOP, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1225336373**

**FISCAL PERIOD  
JUNE 7, 2011 THROUGH DECEMBER 31, 2011**

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

**Section Chief: Patricia M. Fox  
Audit Supervisor: Woosung Lee  
Auditor: Stacey A. Leon**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

June 28, 2013

Ellen Subia  
Director of Accounting and Reimbursement  
Plum Healthcare Group, LLC  
100 E San Marcos Boulevard, Suite 200  
San Marcos, CA 92069

BISHOP CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1225336373  
FISCAL PERIOD JUNE 7, 2011 THROUGH DECEMBER 31, 2011

We have reviewed the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code.

This report includes the summary of Facility Cost per Patient Day and supporting schedules and audit adjustments that include a summary of the total due the State in the amount of \$13,968, which resulted from Medi-Cal overpayments. The data presented in these schedules represents the reported Medi-Cal program costs for the above fiscal period. Please note that the cost per day in the accompanying schedules may differ from the facility's filed Integrated Disclosure and Medi-Cal Cost Report due to the fact that the schedules used reported statistics on page 10.7 and the reported cost on page 10.5 of the Disclosure Report. These pages are specifically designed for the cost per day calculation under the AB 1629 reimbursement methodology.

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 Fee-For-Service Rates Development 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.

Ellen Subia  
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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—San Diego at (619) 688-3200.

Original Signed by

Patricia M. Fox, Chief  
Audits Section—San Diego  
Financial Audits Branch

Certified

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
BISHOP CARE CENTER

Fiscal Period:  
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:  
1225336373

OSHPD Facility No.:  
206144006

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,765,779	\$ 103.76
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 455,091	\$ 26.74
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 478,829	\$ 28.14
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 210,853	\$ 12.39
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 26,680	\$ 1.57
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 10,845	\$ 0.64
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 34,565	\$ 2.03
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 193,210	\$ 11.35
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,064,109	\$ 62.53
11	Cost of Routine Service/Audited Total Costs	\$ 4,247,247.00	\$ 4,239,962	\$ 249.15
12	Total Patient Days (Adj )	17,018	17,018	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 249.57	\$ 249.15	
14	Overpayments (Adjs 3&4)	\$ 0	\$ 13,968	
15	Medi-Cal Days (Adj 2)	11,375	11,141	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj )		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj )		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj )		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$	\$ 0	
<b>SUBACUTE CARE</b>				
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:  
BISHOP CARE CENTER

Fiscal Period:  
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:  
1225336373

OSHPD Facility No.:  
206144006

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj )		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj )	\$	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj )		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj )	\$	\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj )		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj )	\$	\$ 0	

ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR

Provider Name:  
BISHOP CARE CENTER

Fiscal Period:  
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:  
1225336373

OSHPD Facility No.:  
206144006

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 37,025	\$ 37,025		
160	Activities	57,674		\$ 57,674	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	203,274	0	0	203,274
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	105,040	0	0	105,040
083	Speech Pathology	45,303	0	0	45,303
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
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	1,671,080	37,025	57,674	1,765,779 *
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 *
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,119,396</b>	<b>\$ 37,025</b>	<b>\$ 57,674</b>	<b>\$ 2,119,396</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
BISHOP CARE CENTER

NPI:  
1225336373

OSHPD Facility Number:  
206144006

Fiscal Period:  
JUNE 7, 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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 34,126	\$ 34,126										
010	Housekeeping	109,189	542	\$ 109,731									
060	Laundry and Linen	34,253	1,098	3,587	\$ 38,937								
065	Dietary	196,454	4,354	14,224	0	\$ 215,032							
155	Social Services	N/A	3,171	10,361	0	0	\$ 13,532						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	3,663	11,968	0	0	0	0		\$ 15,630	\$ 15,630		
166	Medical Records	58,929	401	1,309	0	0	0	0		60,638		\$ 60,638	
170	Inservice Education - Nursing	46,786	0	0	0	0	0	0	\$ 46,786				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		316	1,032	0	0	0	0	0	1,348	39	153	\$ 1,540
077	Specialized Support Surfaces		160	524	0	0	0	0	0	685	79	307	1,071
080	Physical Therapy		945	3,087	0	0	0	0	0	4,032	998	3,872	8,903
081	Respiratory Therapy		0	0	0	0	0	0	0	0	131	508	639
082	Occupational Therapy		361	1,179	0	0	0	0	0	1,539	507	1,967	4,013
083	Speech Pathology		113	369	0	0	0	0	0	482	215	833	1,530
085	Pharmacy		475	1,552	0	0	0	0	0	2,027	608	2,357	4,992
090	Laboratory		0	0	0	0	0	0	0	0	131	509	640
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	59	230	289
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		18,312	59,830	38,937	215,032	13,532	0	46,786	392,429	12,842	49,820	455,091 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		217	709	0	0	0	0	0	926	21	83	1,030
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 479,737</b>	<b>\$ 34,126</b>	<b>\$ 109,731</b>	<b>\$ 38,937</b>	<b>\$ 215,032</b>	<b>\$ 13,532</b>	<b>\$ -</b>	<b>\$ 46,786</b>	<b>\$ 403,468</b>	<b>\$ 15,630</b>	<b>\$ 60,638</b>	<b>\$ 479,737</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
BISHOP CARE CENTER

NPI:  
1225336373

OSHPD Facility Number:  
206144006

Fiscal Period:  
JUNE 7, 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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 162,160	\$ 162,160										
010	Housekeeping	17,374	2,574	\$ 19,948									
060	Laundry and Linen	11,510	5,216	652	\$ 17,378								
065	Dietary	175,989	20,687	2,586	0	\$ 199,262							
155	Social Services	1,373	15,068	1,884	0	0	\$ 18,325						
160	Activities	1,984	0	0	0	0	0	\$ 1,984					
165	Administration	N/A	17,405	2,176	0	0	0	0		\$ 19,581	\$ 19,581		
166	Medical Records	3,605	1,903	238	0	0	0	0		5,746		\$ 5,746	
170	Inservice Education - Nursing	697	0	0	0	0	0	0	\$ 697				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	3,172	1,501	188	0	0	0	0	0	4,860	49	15	\$ 4,924
077	Specialized Support Surfaces	14,619	763	95	0	0	0	0	0	15,477	99	29	15,605
080	Physical Therapy	0	4,490	561	0	0	0	0	0	5,051	1,250	367	6,669
081	Respiratory Therapy	28,816	0	0	0	0	0	0	0	28,816	164	48	29,028
082	Occupational Therapy	274	1,714	214	0	0	0	0	0	2,203	635	186	3,024
083	Speech Pathology	0	537	67	0	0	0	0	0	604	269	79	952
085	Pharmacy	125,496	2,257	282	0	0	0	0	0	128,035	761	223	129,020
090	Laboratory	28,869	0	0	0	0	0	0	0	28,869	164	48	29,081
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	13,032	0	0	0	0	0	0	0	13,032	74	22	13,128
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	122,485	87,013	10,877	17,378	199,262	18,325	1,984	697	458,021	16,087	4,721	478,829 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	913	1,031	129	0	0	0	0	0	2,073	27	8	2,107
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 712,368</b>	<b>\$ 162,160</b>	<b>\$ 19,948</b>	<b>\$ 17,378</b>	<b>\$ 199,262</b>	<b>\$ 18,325</b>	<b>\$ 1,984</b>	<b>\$ 697</b>	<b>\$ 687,041</b>	<b>\$ 19,581</b>	<b>\$ 5,746</b>	<b>\$ 712,368</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
BISHOP CARE CENTER

Fiscal Period:  
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:  
1225336373

OSHPD Facility Number:  
206144006

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 233,921	89%							
	Property Tax (line 40)	29,599	11%	\$ 263,520						
005	Plant Operations and Maintenance			6,460	\$ 6,460					
010	Housekeeping			4,081	103	\$ 4,184				
060	Laundry and Linen			8,269	208	137	\$ 8,613			
065	Dietary			32,794	824	542	0	\$ 34,160		
155	Social Services			23,887	600	395	0	0	\$ 24,882	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			27,591	693	456	0	0	0	0
166	Medical Records			3,017	76	50	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			2,379	60	39	0	0	0	0
077	Specialized Support Surfaces			1,209	30	20	0	0	0	0
080	Physical Therapy			7,118	179	118	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,717	68	45	0	0	0	0
083	Speech Pathology			851	21	14	0	0	0	0
085	Pharmacy			3,578	90	59	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			137,935	3,466	2,281	8,613	34,160	24,882	0
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,634	41	27	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 263,520</b>	<b>100%</b>	<b>\$ 263,520</b>	<b>\$ 6,460</b>	<b>\$ 4,184</b>	<b>\$ 8,613</b>	<b>\$ 34,160</b>	<b>\$ 24,882</b>	<b>\$ -</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
BISHOP CARE CENTER

Fiscal Period:  
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:  
1225336373

OSHPD Facility Number:  
206144006

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 89% Of Total	Property Tax 11% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 233,921	89%							
	Property Tax (line 40)	29,599	11%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 28,740	\$ 28,740				
166	Medical Records				3,143		\$ 3,143			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	2,478	73	8	\$ 2,559	\$ 2,271	\$ 287
077	Specialized Support Surfaces			0	1,259	145	16	1,421	1,261	160
080	Physical Therapy			0	7,414	1,835	201	9,450	8,389	1,061
081	Respiratory Therapy			0	0	241	26	267	237	30
082	Occupational Therapy			0	2,831	932	102	3,865	3,431	434
083	Speech Pathology			0	886	395	43	1,324	1,176	149
085	Pharmacy			0	3,727	1,117	122	4,967	4,409	558
090	Laboratory			0	0	241	26	267	237	30
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	109	12	121	107	14
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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	211,338	23,613	2,582	237,533	210,853	26,680
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,702	39	4	1,746	1,550	196
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 263,520	100%	\$ -	\$ 231,636	\$ 28,740	\$ 3,143	\$ 263,520	\$ 233,921	\$ 29,599

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
BISHOP CARE CENTER

NPI:  
1225336373

OSHPD Facility Number:  
206144006

Fiscal Period:  
JUNE 7, 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. 82% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 15% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 9,996												
055	Interest - Other	360,646												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	924,527												
	Total Costs Allocable as Administration	1,295,169	82%											
167	CDPH Licensing Fees	13,200	1%											
168	Professional Liability Insurance	42,070	3%											
169	Quality Assurance Fees	235,164	15%											
174	Caregiver Training	0	0%											
	Total	1,585,603	100%						\$ 1,585,603					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 1,348	\$ 4,860	\$ 2,478	\$ 8,686	4,002	\$ 3,269	\$ 33	\$ 106	\$ 594	\$ -
077	Specialized Support Surfaces			0	685	15,477	1,259	17,421	8,026	6,556	67	213	1,190	0
080	Physical Therapy			203,274	4,032	5,051	7,414	219,772	101,254	82,708	843	2,687	15,017	0
081	Respiratory Therapy			0	0	28,816	0	28,816	13,276	10,844	111	352	1,969	0
082	Occupational Therapy			105,040	1,539	2,203	2,831	111,613	51,423	42,004	428	1,364	7,627	0
083	Speech Pathology			45,303	482	604	886	47,276	21,781	17,791	181	578	3,230	0
085	Pharmacy			0	2,027	128,035	3,727	133,790	61,640	50,350	513	1,635	9,142	0
090	Laboratory			0	0	28,869	0	28,869	13,301	10,864	111	353	1,973	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	13,032	0	13,032	6,004	4,904	50	159	890	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			1,765,779	392,429	458,021	211,338	2,827,566	1,302,729	1,064,109	10,845	34,565	193,210	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*
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	926	2,073	1,702	4,701	2,166	1,769	18	57	321	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,585,603		\$ 2,119,396	\$ 403,468	\$ 687,041	\$ 231,636	\$ 3,441,542	\$ 1,585,603					
	Total Administrative Costs							\$ 1,585,603		\$ 1,295,169	\$ 13,200	\$ 42,070	\$ 235,164	\$ -
	Unit Cost Multiplier							0.46072462						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 76,269	\$ 25,327	\$ 31,884	\$ 133,479							
	<b>TOTAL FACILITY COSTS</b>							\$ 5,160,624						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
BISHOP CARE CENTER

NPI:  
1225336373

OSHPD Facility Number:  
206144006

Fiscal Period:  
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	668									
010	Housekeeping	422	422								
060	Laundry and Linen	855	855	855							
065	Dietary	3,391	3,391	3,391							
155	Social Services	2,470	2,470	2,470							
160	Activities										
165	Administration	2,853	2,853	2,853							
166	Medical Records	312	312	312							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	246	246	246						8,686	8,686
077	Specialized Support Surfaces	125	125	125						17,421	17,421
080	Physical Therapy	736	736	736						219,772	219,772
081	Respiratory Therapy									28,816	28,816
082	Occupational Therapy	281	281	281						111,613	111,613
083	Speech Pathology	88	88	88						47,276	47,276
085	Pharmacy	370	370	370						133,790	133,790
090	Laboratory									28,869	28,869
095	Home Health Services									0	0
100	Other Ancillary Services									13,032	13,032
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	14,263	14,263	14,263	102,108	51,054	1,793,565	1,793,565	1,793,565	2,827,566	2,827,566
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	169	169	169						4,701	4,701
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	27,249	26,581	26,159	102,108	51,054	1,793,565	1,793,565	1,793,565	3,441,542	3,441,542
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 37,025 0.020643244	\$ 57,674 0.032156069			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 34,126 1.28384937	\$ 109,731 4.19476220	\$ 38,937 0.38133362	\$ 215,032 4.21185356	\$ 13,532 0.00754485	\$ - 0.00000000	\$ 46,786 0.02608548	\$ 15,630 0.00454171	\$ 60,638 0.01761952
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 162,160 6.10059817	\$ 19,948 0.76258467	\$ 17,378 0.17019255	\$ 199,262 3.90296653	\$ 18,325 0.01021712	\$ 1,984 0.00110618	\$ 697 0.00038861	\$ 19,581 0.00568950	\$ 5,746 0.00166969
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 263,520 9.67081361	\$ 6,460 0.24303463	\$ 4,184 0.15993134	\$ 8,613 0.08435266	\$ 34,160 0.66909912	\$ 24,882 0.01387306	\$ - 0.00000000	\$ - 0.00000000	\$ 28,740 0.00835105	\$ 3,143 0.00091326

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BISHOP CARE CENTER

Fiscal Period:  
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:  
1225336373

OSHPD Facility Number:  
206144006

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	\$ 26,353	\$ 0	\$ 26,353	(Sch 3)
005	.20-.39	Fringe Benefits	6200	7,773	0	7,773	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	162,160	0	162,160	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 196,286	\$ 0	\$ 196,286	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 82,979	\$ 0	\$ 82,979	(Sch 3)
010	.20-.39	Fringe Benefits	6300	26,210	0	26,210	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	17,374	0	17,374	(Sch 4)
010		Housekeeping - Total	6300	\$ 126,563	\$ 0	\$ 126,563	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 201,535	\$ 0	\$ 201,535	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	6,217	0	6,217	(Sch 5)
025		Depreciation: Equipment	7140	17,118	0	17,118	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	9,051	0	9,051	(Sch 5)
040		Property Taxes	7300	29,599	0	29,599	(Sch 5)
045		Property Insurance	7400	9,996	0	9,996	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 360,646	\$ 0	\$ 360,646	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 957,011	\$ 0	\$ 957,011	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 25,860	\$ 0	\$ 25,860	(Sch 3)
060	.20-.39	Fringe Benefits	6400	8,393	0	8,393	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	11,510	0	11,510	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 45,763	\$ 0	\$ 45,763	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 151,819	\$ 0	\$ 151,819	(Sch 3)
065	.20-.39	Fringe Benefits	6500	44,635	0	44,635	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	175,989	0	175,989	(Sch 4)
065		Dietary - Total	6500	\$ 372,443	\$ 0	\$ 372,443	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	3,172	0	3,172	(Sch 4)
075		Patient Supplies - Total	8100	\$ 3,172	\$ 0	\$ 3,172	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150	14,619	0	14,619	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 14,619	\$ 0	\$ 14,619	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BISHOP CARE CENTER

Fiscal Period:  
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:  
1225336373

OSHPD Facility Number:  
206144006

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	\$ 95,568	\$ 0	\$ 95,568	(Sch 2)
080	.20-.39	Fringe Benefits	8200	27,404	0	27,404	(Sch 2)
080	.79	Agency Staff	8200	80,302	0	80,302	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 203,274	\$ 0	\$ 203,274	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	28,816	0	28,816	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 28,816	\$ 0	\$ 28,816	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 73,390	\$ 0	\$ 73,390	(Sch 2)
082	.20-.39	Fringe Benefits	8250	18,073	0	18,073	(Sch 2)
082	.79	Agency Staff	8250	13,577	0	13,577	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	274	0	274	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 105,314	\$ 0	\$ 105,314	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 34,944	\$ 0	\$ 34,944	(Sch 2)
083	.20-.39	Fringe Benefits	8280	10,359	0	10,359	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 45,303	\$ 0	\$ 45,303	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	125,496	0	125,496	(Sch 4)
085		Pharmacy - Total	8300	\$ 125,496	\$ 0	\$ 125,496	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	28,869	0	28,869	(Sch 4)
090		Laboratory - Total	8400	\$ 28,869	\$ 0	\$ 28,869	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	13,032	0	13,032	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 13,032	\$ 0	\$ 13,032	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BISHOP CARE CENTER

Fiscal Period:  
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:  
1225336373

OSHPD Facility Number:  
206144006

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	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 567,895	\$ 0	\$ 567,895	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,103,413	\$ 0	\$ 1,103,413	(Sch 2)
105	.20-.39	Fringe Benefits	6110	271,925	0	271,925	(Sch 2)
105	.49	Agency Staff	6110	295,742	0	295,742	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	122,485	0	122,485	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,793,565	\$ 0	\$ 1,793,565	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BISHOP CARE CENTER

Fiscal Period:  
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:  
1225336373

OSHPD Facility Number:  
206144006

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
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	913	0	913 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 913	\$ 0	\$ 913
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 1,794,478	\$ 0	\$ 1,794,478
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 28,934	\$ 0	\$ 28,934 (Sch 2)
155	.20-.39	Fringe Benefits	6600	8,091	0	8,091 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,373	0	1,373 (Sch 4)
155		Social Services - Total	6600	\$ 38,398	\$ 0	\$ 38,398

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BISHOP CARE CENTER

Fiscal Period:  
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:  
1225336373

OSHPD Facility Number:  
206144006

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	\$ 44,276	\$ 0	\$ 44,276	(Sch 2)
160	.20-.39	Fringe Benefits	6700	13,398	0	13,398	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,984	0	1,984	(Sch 4)
160		Activities - Total	6700	\$ 59,658	\$ 0	\$ 59,658	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 175,213	\$ 0	\$ 175,213	(Sch 6)
165	.20-.39	Fringe Benefits	6900	54,708	0	54,708	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	694,606	0	694,606	(Sch 6)
165		Administration - Total	6900	\$ 924,527	\$ 0	\$ 924,527	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 45,693	\$ 0	\$ 45,693	(Sch 3)
166	.20-.39	Fringe Benefits	6900	13,236	0	13,236	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,605	0	3,605	(Sch 4)
166		Medical Records - Total	6900	\$ 62,534	\$ 0	\$ 62,534	
167		CDPH Licensing Fees	6900	\$ 13,200	\$ 0	\$ 13,200	(Sch 6)
168		Professional Liability Insurance	6900	\$ 42,070	\$ 0	\$ 42,070	(Sch 6)
169		Quality Assurance Fees	6900	\$ 235,164	\$ 0	\$ 235,164	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 37,185	\$ 0	\$ 37,185	(Sch 3)
170	.20-.39	Fringe Benefits	6800	9,601	0	9,601	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	697	0	697	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 47,483	\$ 0	\$ 47,483	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 1,423,034	\$ 0	\$ 1,423,034	
200		<b>Total</b>		\$ 5,160,624	\$ 0	\$ 5,160,624	

210	0.24	Total Facility Group Health Insurance (Adj 1) *	6900			\$ 123,569	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period		NPI		Adjustments
BISHOP CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011		1225336373		4
Report References							Explanation of Audit Adjustments				As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>MEMORANDUM ADJUSTMENT</u>											
1	N/A			8	210		Total Facility Group Health Insurance To reflect Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$123,569	\$123,569	

Provider Name							Fiscal Period	NPI		Adjustments
BISHOP CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011	1225336373		4
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.				
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>										
2	4.1	5	2	1	15	Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: June 7, 2011 through December 31, 2011 Payment Period: June 7, 2011 through April 15, 2013 Reports Dated: May 9, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	11,375	(234)	11,141	

Provider Name							Fiscal Period			NPI		Adjustments
BISHOP CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011			1225336373		4
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.						
<b><u>ADJUSTMENT TO OTHER MATTERS</u></b>												
3	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Section 51458.1	\$0	\$8,588	\$8,588 *		
4	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51458.1	* \$8,588	\$5,380	\$13,968		

\*Balance carried forward from prior/to subsequent adjustments