

**REPORT  
ON THE  
RATE SETTING AUDIT**

**EL RANCHO VISTA HEALTH CARE CENTER  
PICO RIVERA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1346569258**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Michael Harrold  
Auditor: Emilee Hogg**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

November 14, 2013

Chondala Yanguba, Administrator  
El Rancho Vista Health Care Center  
8925 Mines Avenue  
Pico Rivera, CA 90660

EL RANCHO VISTA HEALTH CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1346569258  
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. 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 and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, 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, patient days, and use of share of cost 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 \$62,374, which resulted from Medi-Cal overpayments

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

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

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—Fresno at (559) 446-2458.

Original Signed by Linda King for

Michael A. Harrold, Chief  
Audits Section—Fresno  
Financial Audits Branch

Chondala Yanguba  
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Certified

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

**Provider Name:**  
EL RANCHO VISTA HEALTH CARE CENTER

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

**Provider NPI:**  
1346569258

**OSHPD Facility No.:**  
206190028

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	\$ 2,207,514	\$ 75.08
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 623,196	\$ 21.19
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 656,743	\$ 22.34
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 447,353	\$ 15.21
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 15,321	\$ 0.52
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 15,293	\$ 0.52
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 37,637	\$ 1.28
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 310,798	\$ 10.57
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 608,369	\$ 20.69
11	Cost of Routine Service/Audited Total Costs	\$ 4,920,962.00	\$ 4,922,225	\$ 167.40
12	Total Patient Days (Adj 2)	29,377	29,404	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 167.51	\$ 167.40	
14	Overpayments (Adj 4)	\$ 0	\$ (62,374)	
15	Medi-Cal Days (Adj 3)	21,668	21,194	
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	

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
EL RANCHO VISTA HEALTH CARE CENTER

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

**Provider NPI:**  
1346569258

**OSHPD Facility No.:**  
206190028

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	\$ 48,430	\$ 48,430		
160	Activities	72,060		\$ 72,060	
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	375,097	0	0	375,097
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	370,006	0	0	370,006
083	Speech Pathology	43,167	0	0	43,167
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	2,087,024	48,430	72,060	2,207,514
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>\$ 2,995,784</b>	<b>\$ 48,430</b>	<b>\$ 72,060</b>	<b>\$ 2,995,784</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
EL RANCHO VISTA HEALTH CARE CENTER

Provider NPI:  
1346569258

OSHPD Facility Number:  
206190028

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 131,168	\$ 131,168										
010	Housekeeping	91,480	561	\$ 92,041									
060	Laundry and Linen	51,133	5,012	3,532	\$ 59,677								
065	Dietary	232,898	14,163	9,981	0	\$ 257,042							
155	Social Services	N/A	3,709	2,614	0	0	\$ 6,322						
160	Activities	N/A	3,709	2,614	0	0	0	\$ 6,322					
165	Administration	N/A	3,899	2,748	0	0	0	0	\$ 6,647	\$ 6,647			
166	Medical Records	73,050	1,664	1,173	0	0	0	0	75,886		\$ 75,886		
170	Inservice Education - Nursing	70,913	0	0	0	0	0	0	\$ 70,913				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		0	0	0	0	0	0	0	0	48	552	\$ 600
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		3,198	2,253	0	0	0	0	0	5,451	538	6,139	12,127
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,073	756	0	0	0	0	0	1,828	510	5,819	8,157
083	Speech Pathology		1,062	749	0	0	0	0	0	1,811	69	785	2,665
085	Pharmacy		0	0	0	0	0	0	0	0	270	3,081	3,351
090	Laboratory		0	0	0	0	0	0	0	0	18	207	225
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	19	219	238
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		93,099	65,609	59,677	257,042	6,322	6,322	70,913	558,984	5,171	59,041	623,196
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		20	14	0	0	0	0	0	34	4	44	82
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 650,642</b>	<b>\$ 131,168</b>	<b>\$ 92,041</b>	<b>\$ 59,677</b>	<b>\$ 257,042</b>	<b>\$ 6,322</b>	<b>\$ 6,322</b>	<b>\$ 70,913</b>	<b>\$ 568,109</b>	<b>\$ 6,647</b>	<b>\$ 75,886</b>	<b>\$ 650,642</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
EL RANCHO VISTA HEALTH CARE CENTER

Provider NPI:  
1346569258

OSHPD Facility Number:  
206190028

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 227,634	\$ 227,634										
010	Housekeeping	26,719	974	\$ 27,693									
060	Laundry and Linen	31,309	8,698	1,063	\$ 41,069								
065	Dietary	196,659	24,579	3,003	0	\$ 224,242							
155	Social Services	1,616	6,436	786	0	0	\$ 8,839						
160	Activities	10,864	6,436	786	0	0	0	\$ 18,087					
165	Administration	N/A	6,767	827	0	0	0	0		\$ 7,594	\$ 7,594		
166	Medical Records	34,148	2,888	353	0	0	0	0		37,388		\$ 37,388	
170	Inservice Education - Nursing	5,432	0	0	0	0	0	0	\$ 5,432				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	35,848	0	0	0	0	0	0	0	35,848	55	272	\$ 36,175
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	5,549	678	0	0	0	0	0	6,227	614	3,024	9,866
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	1,861	227	0	0	0	0	0	2,089	582	2,867	5,538
083	Speech Pathology	0	1,844	225	0	0	0	0	0	2,069	79	387	2,535
085	Pharmacy	200,117	0	0	0	0	0	0	0	200,117	308	1,518	201,943
090	Laboratory	13,441	0	0	0	0	0	0	0	13,441	21	102	13,564
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	14,208	0	0	0	0	0	0	0	14,208	22	108	14,338
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	142,771	161,567	19,740	41,069	224,242	8,839	18,087	5,432	621,746	5,908	29,089	656,743 *
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	2,736	35	4	0	0	0	0	0	2,775	4	22	2,801
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 943,502</b>	<b>\$ 227,634</b>	<b>\$ 27,693</b>	<b>\$ 41,069</b>	<b>\$ 224,242</b>	<b>\$ 8,839</b>	<b>\$ 18,087</b>	<b>\$ 5,432</b>	<b>\$ 898,520</b>	<b>\$ 7,594</b>	<b>\$ 37,388</b>	<b>\$ 943,502</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
EL RANCHO VISTA HEALTH CARE CENTER

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

Provider NPI:  
1346569258

OSHPD Facility Number:  
206190028

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)	\$ 471,115	97%							
	Property Tax (line 40)	16,135	3%	\$ 487,250						
005	Plant Operations and Maintenance			14,732	\$ 14,732					
010	Housekeeping			2,022	63	\$ 2,085				
060	Laundry and Linen			18,054	563	80	\$ 18,697			
065	Dietary			51,022	1,591	226	0	\$ 52,838		
155	Social Services			13,360	417	59	0	0	\$ 13,836	
160	Activities			13,360	417	59	0	0	0	\$ 13,836
165	Administration			14,046	438	62	0	0	0	0
166	Medical Records			5,994	187	27	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			11,519	359	51	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,864	120	17	0	0	0	0
083	Speech Pathology			3,828	119	17	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			335,377	10,457	1,486	18,697	52,838	13,836	13,836
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			72	2	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 487,250</b>	<b>100%</b>	<b>\$ 487,250</b>	<b>\$ 14,732</b>	<b>\$ 2,085</b>	<b>\$ 18,697</b>	<b>\$ 52,838</b>	<b>\$ 13,836</b>	<b>\$ 13,836</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
EL RANCHO VISTA HEALTH CARE CENTER

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

Provider NPI:  
1346569258

OSHPD Facility Number:  
206190028

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
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 471,115	97%							
	Property Tax (line 40)	16,135	3%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 14,546	\$ 14,546				
166	Medical Records				6,207		\$ 6,207			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	0	106	45	\$ 151	\$ 146	\$ 5
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	11,929	1,177	502	13,608	13,157	451
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	4,001	1,115	476	5,593	5,407	185
083	Speech Pathology			0	3,964	151	64	4,179	4,040	138
085	Pharmacy			0	0	591	252	843	815	28
090	Laboratory			0	0	40	17	57	55	2
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	42	18	60	58	2
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	446,527	11,317	4,830	462,674	447,353	15,321
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	75	9	4	87	84	3
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 487,250	100%	\$ -	\$ 466,496	\$ 14,546	\$ 6,207	\$ 487,250	\$ 471,115	\$ 16,135

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
EL RANCHO VISTA HEALTH CARE CENTER

Provider NPI:  
1346569258

OSHPD Facility Number:  
206190028

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. 63% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 9,268												
055	Interest - Other	7,409												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	765,272												
	Total Costs Allocable as Administration	781,949	63%											
167	CDPH Licensing Fees	19,657	2%											
168	Professional Liability Insurance	48,375	4%											
169	Quality Assurance Fees	399,475	32%											
174	Caregiver Training	0	0%											
	Total	1,249,456	100%						\$ 1,249,456					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ -	\$ 35,848	\$ -	\$ 35,848	9,087	\$ 5,687	\$ 143	\$ 352	\$ 2,905	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			375,097	5,451	6,227	11,929	398,704	101,070	63,253	1,590	3,913	32,314	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			370,006	1,828	2,089	4,001	377,924	95,802	59,956	1,507	3,709	30,630	0
083	Speech Pathology			43,167	1,811	2,069	3,964	51,011	12,931	8,093	203	501	4,134	0
085	Pharmacy			0	0	200,117	0	200,117	50,729	31,748	798	1,964	16,219	0
090	Laboratory			0	0	13,441	0	13,441	3,407	2,132	54	132	1,089	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	14,208	0	14,208	3,602	2,254	57	139	1,152	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			2,207,514	558,984	621,746	446,527	3,834,771	972,097	608,369	15,293	37,637	310,798	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	34	2,775	75	2,884	731	458	12	28	234	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,249,456		\$ 2,995,784	\$ 568,109	\$ 898,520	\$ 466,496	\$ 4,928,909	\$ 1,249,456					
	Total Administrative Costs							\$ 1,249,456		\$ 781,949	\$ 19,657	\$ 48,375	\$ 399,475	\$ -
	Unit Cost Multiplier							0.25349547						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 82,533	\$ 44,982	\$ 20,754	\$ 148,269							
	<b>TOTAL FACILITY COSTS</b>							\$ 6,326,634						

\* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:  
EL RANCHO VISTA HEALTH CARE CENTER

Provider NPI:  
1346569258

OSHPD Facility Number:  
206190028

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj )	Plant Ops (SQ FT) 5 (Adj )	Hskpng (SQ FT) 10 (Adj )	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Srvs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
<b>GENERAL SERVICES</b>											
005	Plant Operations and Maintenance	408									
010	Housekeeping	56	56								
060	Laundry and Linen	500	500	500							
065	Dietary	1,413	1,413	1,413							
155	Social Services	370	370	370							
160	Activities	370	370	370							
165	Administration	389	389	389							
166	Medical Records	166	166	166							
170	Inservice Education - Nursing										
<b>ANCILLARY SERVICES</b>											
075	Patient Supplies									35,848	35,848
077	Specialized Support Surfaces									0	0
080	Physical Therapy	319	319	319						398,704	398,704
081	Respiratory Therapy									0	0
082	Occupational Therapy	107	107	107						377,924	377,924
083	Speech Pathology	106	106	106						51,011	51,011
085	Pharmacy									200,117	200,117
090	Laboratory									13,441	13,441
095	Home Health Services									0	0
100	Other Ancillary Services									14,208	14,208
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
<b>ROUTINE SERVICES</b>											
105	Skilled Nursing Care	9,288	9,288	9,288	286,420	85,926	2,229,795	2,229,795	2,229,795	3,834,771	3,834,771
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	2	2	2						2,884	2,884
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	<b>13,494</b>	<b>13,086</b>	<b>13,030</b>	<b>286,420</b>	<b>85,926</b>	<b>2,229,795</b>	<b>2,229,795</b>	<b>2,229,795</b>	<b>4,928,909</b>	<b>4,928,909</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 48,430	\$ 72,060			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.021719485	0.032316872			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 131,168	\$ 92,041	\$ 59,677	\$ 257,042	\$ 6,322	\$ 6,322	\$ 70,913	\$ 6,647	\$ 75,886
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		10.02353660	7.06380031	0.20835371	2.99143923	0.00283538	0.00283538	0.03180248	0.00134857	0.01539621
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 227,634	\$ 27,693	\$ 41,069	\$ 224,242	\$ 8,839	\$ 18,087	\$ 5,432	\$ 7,594	\$ 37,388
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		17.39523155	2.12533638	0.14338833	2.60970559	0.00396387	0.00811133	0.00243610	0.00154061	0.00758554
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 487,250	\$ 14,732	\$ 2,085	\$ 18,697	\$ 52,838	\$ 13,836	\$ 13,836	\$ -	\$ 14,546	\$ 6,207
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	36.10864088	1.12580815	0.16002526	0.06527909	0.61492903	0.00620504	0.00620504	0.00000000	0.00295125	0.00125940

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
EL RANCHO VISTA HEALTH CARE CENTER

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

Provider NPI:  
1346569258

OSHPD Facility Number:  
206190028

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	\$ 108,782	\$ 0	\$ 108,782	(Sch 3)
005	.20-.39	Fringe Benefits	6200	22,386	0	22,386	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	227,634	0	227,634	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 358,802	\$ 0	\$ 358,802	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 74,847	\$ 0	\$ 74,847	(Sch 3)
010	.20-.39	Fringe Benefits	6300	16,633	0	16,633	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	26,719	0	26,719	(Sch 4)
010		Housekeeping - Total	6300	\$ 118,199	\$ 0	\$ 118,199	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 772	\$ 0	\$ 772	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	2,279	0	2,279	(Sch 5)
025		Depreciation: Equipment	7140	7,448	0	7,448	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	460,616	0	460,616	(Sch 5)
040		Property Taxes	7300	16,135	0	16,135	(Sch 5)
045		Property Insurance	7400	9,268	0	9,268	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 7,409	\$ 0	\$ 7,409	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 980,928	\$ 0	\$ 980,928	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 41,535	\$ 0	\$ 41,535	(Sch 3)
060	.20-.39	Fringe Benefits	6400	9,598	0	9,598	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	31,309	0	31,309	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 82,442	\$ 0	\$ 82,442	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 191,053	\$ 0	\$ 191,053	(Sch 3)
065	.20-.39	Fringe Benefits	6500	41,845	0	41,845	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	196,659	0	196,659	(Sch 4)
065		Dietary - Total	6500	\$ 429,557	\$ 0	\$ 429,557	
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	35,848	0	35,848	(Sch 4)
075		Patient Supplies - Total	8100	\$ 35,848	\$ 0	\$ 35,848	
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		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
EL RANCHO VISTA HEALTH CARE CENTER

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

Provider NPI:  
1346569258

OSHPD Facility Number:  
206190028

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	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	375,097	0	375,097	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 375,097	\$ 0	\$ 375,097	
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		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	370,006	0	370,006	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 370,006	\$ 0	\$ 370,006	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280	43,167	0	43,167	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 43,167	\$ 0	\$ 43,167	
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	200,117	0	200,117	(Sch 4)
085		Pharmacy - Total	8300	\$ 200,117	\$ 0	\$ 200,117	
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	13,441	0	13,441	(Sch 4)
090		Laboratory - Total	8400	\$ 13,441	\$ 0	\$ 13,441	
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	14,208	0	14,208	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 14,208	\$ 0	\$ 14,208	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
EL RANCHO VISTA HEALTH CARE CENTER

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

Provider NPI:  
1346569258

OSHPD Facility Number:  
206190028

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		\$ 1,051,884	\$ 0	\$ 1,051,884	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,714,721	\$ 0	\$ 1,714,721	(Sch 2)
105	.20-.39	Fringe Benefits	6110	372,303	0	372,303	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	142,771	0	142,771	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,229,795	\$ 0	\$ 2,229,795	
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:  
EL RANCHO VISTA HEALTH CARE CENTER

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

Provider NPI:  
1346569258

OSHPD Facility Number:  
206190028

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	2,736	0	2,736 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,736	\$ 0	\$ 2,736
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>		\$ 2,232,531	\$ 0	\$ 2,232,531
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 39,765	\$ 0	\$ 39,765 (Sch 2)
155	.20-.39	Fringe Benefits	6600	8,665	0	8,665 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,616	0	1,616 (Sch 4)
155		Social Services - Total	6600	\$ 50,046	\$ 0	\$ 50,046

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
EL RANCHO VISTA HEALTH CARE CENTER

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

Provider NPI:  
1346569258

OSHPD Facility Number:  
206190028

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	\$ 58,833	\$ 0	\$ 58,833	(Sch 2)
160	.20-.39	Fringe Benefits	6700	13,227	0	13,227	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	10,864	0	10,864	(Sch 4)
160		Activities - Total	6700	\$ 82,924	\$ 0	\$ 82,924	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 223,396	\$ 0	\$ 223,396	(Sch 6)
165	.20-.39	Fringe Benefits	6900	73,051	0	73,051	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	468,825	0	468,825	(Sch 6)
165		Administration - Total	6900	\$ 765,272	\$ 0	\$ 765,272	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 60,148	\$ 0	\$ 60,148	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,902	0	12,902	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	34,148	0	34,148	(Sch 4)
166		Medical Records - Total	6900	\$ 107,198	\$ 0	\$ 107,198	
167		CDPH Licensing Fees	6900	\$ 19,657	\$ 0	\$ 19,657	(Sch 6)
168		Professional Liability Insurance	6900	\$ 48,375	\$ 0	\$ 48,375	(Sch 6)
169		Quality Assurance Fees	6900	\$ 399,475	\$ 0	\$ 399,475	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 58,559	\$ 0	\$ 58,559	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,354	0	12,354	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	5,432	0	5,432	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 76,345	\$ 0	\$ 76,345	
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>		\$ 1,549,292	\$ 0	\$ 1,549,292	
200		<b>Total</b>		\$ 6,326,634	\$ 0	\$ 6,326,634	

210	0.24	Total Facility Group Health Insurance * (Adj. 1)	6900			\$ 238,972	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period			NPI		Adjustments
EL RANCHO VISTA HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1346569258		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						
<u>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24/CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$238,972	\$238,972		

Provider Name							Fiscal Period			NPI		Adjustments
EL RANCHO VISTA HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1346569258		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>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>												
2	11(2)	105	1	1	12	N/A	Total Patient Days - Skilled Nursing Care To adjust patient days to agree with the provider's records. 42 CFR 413.20 and 413.24/CMS Pub. 15-1, Sections 2300 and 2304	29,377	27	29,404		
3	4.1	5	2	1	15	N/A	Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through August 31, 2013 Report Date: September 20, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	21,668	(474)	21,194		

Provider Name							Fiscal Period			NPI		Adjustments	
EL RANCHO VISTA HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1346569258		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>													
4	N/A			1	14	N/A	Overpayments To recover Medi-Cal overpayments related to Share of Cost due to insufficient documentation. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1				\$0	\$62,374	\$62,374