

**REPORT
ON THE
RATE SETTING AUDIT**

**COPPER RIDGE CARE CENTER
REDDING, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1952465791**

**FISCAL PERIOD ENDED
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

COPPER RIDGE CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1952465791
FISCAL PERIOD ENDED 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 \$138,642, 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
Page 2

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:
COPPER RIDGE CARE CENTER

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

NPI:
1952465791

OSHPD Facility No.:
206454002

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	\$ 4,693,044	\$ 112.69
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,137,441	\$ 27.31
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 982,179	\$ 23.58
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 465,504	\$ 11.18
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 62,637	\$ 1.50
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 22,240	\$ 0.53
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 82,773	\$ 1.99
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 440,820	\$ 10.58
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,914,616	\$ 45.97
11	Cost of Routine Service/Audited Total Costs	\$ 9,802,604.00	\$ 9,801,253	\$ 235.34
12	Total Patient Days (Adj)	41,647	41,647	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 235.37	\$ 235.34	
14	Overpayments (Adjs 3&4)	\$ 0	\$ 138,642	
15	Medi-Cal Days (Adj 2)	26,142	26,450	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
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	
MENTALLY DISORDERED CARE				
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	
DEVELOPMENTALLY DISABLED CARE				
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	
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:
COPPER RIDGE CARE CENTER

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

NPI:
1952465791

OSHPD Facility No.:
206454002

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	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
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	
OTHER ROUTINE SERVICES				
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:
COPPER RIDGE CARE CENTER

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

NPI:
1952465791

OSHPD Facility No.:
206454002

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	\$ 173,982	\$ 173,982		
160	Activities	124,144		\$ 124,144	
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	854,031	0	0	854,031
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	439,936	0	0	439,936
083	Speech Pathology	113,709	0	0	113,709
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	4,394,918	173,982	124,144	4,693,044
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	\$ 6,100,720	\$ 173,982	\$ 124,144	\$ 6,100,720

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
COPPER RIDGE CARE CENTER

NPI:
1952465791

OSHPD Facility Number:
206454002

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 109,418	\$ 109,418										
010	Housekeeping	279,306	576	\$ 279,882									
060	Laundry and Linen	76,384	1,777	4,570	\$ 82,732								
065	Dietary	547,195	10,718	27,562	0	\$ 585,475							
155	Social Services	N/A	291	749	0	0	\$ 1,040						
160	Activities	N/A	8,613	22,147	0	0	0	\$ 30,759					
165	Administration	N/A	5,941	15,278	0	0	0	0		\$ 21,220	\$ 21,220		
166	Medical Records	110,993	1,686	4,335	0	0	0	0		117,014		\$ 117,014	
170	Inservice Education - Nursing	71,910	1,104	2,838	0	0	0	0	\$ 75,852				
ANCILLARY SERVICES													
075	Patient Supplies		548	1,410	0	0	0	0	0	1,959	238	1,315	\$ 3,512
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		4,868	12,518	0	0	0	0	0	17,387	2,131	11,753	31,271
081	Respiratory Therapy		278	714	0	0	0	0	0	991	61	338	1,391
082	Occupational Therapy		1,195	3,073	0	0	0	0	0	4,268	1,047	5,772	11,087
083	Speech Pathology		132	340	0	0	0	0	0	472	265	1,462	2,199
085	Pharmacy		0	0	0	0	0	0	0	0	703	3,874	4,577
090	Laboratory		0	0	0	0	0	0	0	0	83	455	538
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	129	711	840
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		71,115	182,868	82,732	585,475	1,040	30,759	75,852	1,029,840	16,517	91,084	1,137,441*
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		576	1,480	0	0	0	0	0	2,055	45	249	2,350
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,195,206	\$ 109,418	\$ 279,882	\$ 82,732	\$ 585,475	\$ 1,040	\$ 30,759	\$ 75,852	\$ 1,056,972	\$ 21,220	\$ 117,014	\$ 1,195,206

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR**

Provider Name:
COPPER RIDGE CARE CENTER

NPI:
1952465791

OSHPD Facility Number:
206454002

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	\$ 308,408	\$ 308,408										
010	Housekeeping	44,064	1,622	\$ 45,686									
060	Laundry and Linen	20,985	5,010	746	\$ 26,741								
065	Dietary	345,779	30,211	4,499	0	\$ 380,489							
155	Social Services	23,457	821	122	0	0	\$ 24,400						
160	Activities	24,568	24,276	3,615	0	0	0	\$ 52,459					
165	Administration	N/A	16,747	2,494	0	0	0	0		\$ 19,241	\$ 19,241		
166	Medical Records	1,110	4,752	708	0	0	0	0		6,570		\$ 6,570	
170	Inservice Education - Nursing	0	3,111	463	0	0	0	0	\$ 3,574				
	ANCILLARY SERVICES												
075	Patient Supplies	97,049	1,546	230	0	0	0	0	0	98,825	216	74	\$ 99,115
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	13,642	13,722	2,043	0	0	0	0	0	29,407	1,932	660	32,000
081	Respiratory Therapy	23,301	782	117	0	0	0	0	0	24,200	56	19	24,275
082	Occupational Therapy	709	3,368	502	0	0	0	0	0	4,579	949	324	5,852
083	Speech Pathology	0	372	55	0	0	0	0	0	428	240	82	750
085	Pharmacy	305,484	0	0	0	0	0	0	0	305,484	637	218	306,339
090	Laboratory	35,878	0	0	0	0	0	0	0	35,878	75	26	35,978
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	56,077	0	0	0	0	0	0	0	56,077	117	40	56,234
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	244,129	200,446	29,850	26,741	380,489	24,400	52,459	3,574	962,088	14,977	5,114	982,179
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	12,675	1,622	242	0	0	0	0	0	14,539	41	14	14,594
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,557,315	\$ 308,408	\$ 45,686	\$ 26,741	\$ 380,489	\$ 24,400	\$ 52,459	\$ 3,574	\$ 1,531,505	\$ 19,241	\$ 6,570	\$ 1,557,315

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COPPER RIDGE CARE CENTER

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

NPI:
1952465791

OSHPD Facility Number:
206454002

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)	\$ 508,930	88%							
	Property Tax (line 40)	68,480	12%	\$ 577,410						
005	Plant Operations and Maintenance			20,405	\$ 20,405					
010	Housekeeping			2,930	107	\$ 3,037				
060	Laundry and Linen			9,048	331	50	\$ 9,429			
065	Dietary			54,563	1,999	299	0	\$ 56,861		
155	Social Services			1,482	54	8	0	0	\$ 1,545	
160	Activities			43,843	1,606	240	0	0	0	\$ 45,690
165	Administration			30,246	1,108	166	0	0	0	0
166	Medical Records			8,583	314	47	0	0	0	0
170	Inservice Education - Nursing			5,618	206	31	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			2,792	102	15	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			24,783	908	136	0	0	0	0
081	Respiratory Therapy			1,413	52	8	0	0	0	0
082	Occupational Therapy			6,084	223	33	0	0	0	0
083	Speech Pathology			672	25	4	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			362,019	13,262	1,984	9,429	56,861	1,545	45,690
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			2,930	107	16	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 577,410	100%	\$ 577,410	\$ 20,405	\$ 3,037	\$ 9,429	\$ 56,861	\$ 1,545	\$ 45,690

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COPPER RIDGE CARE CENTER

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

NPI:
1952465791

OSHPD Facility Number:
206454002

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 88% Of Total	Property Tax 12% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 508,930	88%							
	Property Tax (line 40)	68,480	12%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 31,520	\$ 31,520				
166	Medical Records				8,944		\$ 8,944			
170	Inservice Education - Nursing			\$ 5,855						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,909	354	101	\$ 3,364	\$ 2,965	\$ 399
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	25,826	3,166	898	29,890	26,345	3,545
081	Respiratory Therapy			0	1,473	91	26	1,590	1,401	189
082	Occupational Therapy			0	6,340	1,555	441	8,336	7,347	989
083	Speech Pathology			0	700	394	112	1,206	1,063	143
085	Pharmacy			0	0	1,044	296	1,340	1,181	159
090	Laboratory			0	0	123	35	157	139	19
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	192	54	246	217	29
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			5,855	496,644	24,535	6,962	528,141	465,504	62,637
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	3,053	67	19	3,139	2,767	372
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 577,410	100%	\$ 5,855	\$ 536,946	\$ 31,520	\$ 8,944	\$ 577,410	\$ 508,930	\$ 68,480

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
COPPER RIDGE CARE CENTER

NPI:
1952465791

OSHPD Facility Number:
206454002

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. 78% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 18% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 28,994												
055	Interest - Other	97,062												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	2,333,630												
	Total Costs Allocable as Administration	2,459,686	78%											
167	CDPH Licensing Fees	28,571	1%											
168	Professional Liability Insurance	106,337	3%											
169	Quality Assurance Fees	566,317	18%											
174	Caregiver Training	0	0%											
	Total	3,160,911	100%						\$ 3,160,911					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,959	\$ 98,825	\$ 2,909	\$ 103,693	35,526	\$ 27,645	\$ 321	\$ 1,195	\$ 6,365	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			854,031	17,387	29,407	25,826	926,651	317,474	247,045	2,870	10,680	56,880	0
081	Respiratory Therapy			0	991	24,200	1,473	26,664	9,135	7,109	83	307	1,637	0
082	Occupational Therapy			439,936	4,268	4,579	6,340	455,123	155,927	121,336	1,409	5,246	27,936	0
083	Speech Pathology			113,709	472	428	700	115,309	39,505	30,741	357	1,329	7,078	0
085	Pharmacy			0	0	305,484	0	305,484	104,660	81,442	946	3,521	18,751	0
090	Laboratory			0	0	35,878	0	35,878	12,292	9,565	111	414	2,202	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	56,077	0	56,077	19,212	14,950	174	646	3,442	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			4,693,044	1,029,840	962,088	496,644	7,181,616	2,460,448	1,914,616	22,240	82,773	440,820	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	2,055	14,539	3,053	19,647	6,731	5,238	61	226	1,206	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 3,160,911		\$ 6,100,720	\$ 1,056,972	\$ 1,531,505	\$ 536,946	\$ 9,226,143	\$ 3,160,911					
	Total Administrative Costs							\$ 3,160,911		\$ 2,459,686	\$ 28,571	\$ 106,337	\$ 566,317	\$ -
	Unit Cost Multiplier							0.34260373						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 138,234	\$ 25,810	\$ 40,464	\$ 204,508							
	TOTAL FACILITY COSTS							\$ 12,591,562						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
COPPER RIDGE CARE CENTER

NPI:
1952465791

OSHPD Facility Number:
206454002

Fiscal Period:
JANUARY 1, 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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,184									
010	Housekeeping	170	170								
060	Laundry and Linen	525	525	525							
065	Dietary	3,166	3,166	3,166							
155	Social Services	86	86	86							
160	Activities	2,544	2,544	2,544							
165	Administration	1,755	1,755	1,755							
166	Medical Records	498	498	498							
170	Inservice Education - Nursing	326	326	326							
	ANCILLARY SERVICES										
075	Patient Supplies	162	162	162						103,693	103,693
077	Specialized Support Surfaces									0	0
080	Physical Therapy	1,438	1,438	1,438						926,651	926,651
081	Respiratory Therapy	82	82	82						26,664	26,664
082	Occupational Therapy	353	353	353						455,123	455,123
083	Speech Pathology	39	39	39						115,309	115,309
085	Pharmacy									305,484	305,484
090	Laboratory									35,878	35,878
095	Home Health Services									0	0
100	Other Ancillary Services									56,077	56,077
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	21,006	21,006	21,006	249,882	124,941	4,639,047	4,639,047	4,639,047	7,181,616	7,181,616
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	170	170	170						19,647	19,647
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	33,504	32,320	32,150	249,882	124,941	4,639,047	4,639,047	4,639,047	9,226,143	9,226,143
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 173,982 0.037503824	\$ 124,144 0.026760669			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 109,418 3.38545792	\$ 279,882 8.70549076	\$ 82,732 0.33108326	\$ 585,475 4.68601135	\$ 1,040 0.00022415	\$ 30,759 0.00663054	\$ 75,852 0.01635070	\$ 21,220 0.00229994	\$ 117,014 0.01268291
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 308,408 9.54232673	\$ 45,686 1.42103252	\$ 26,741 0.10701357	\$ 380,489 3.04534937	\$ 24,400 0.00525967	\$ 52,459 0.01130810	\$ 3,574 0.00077043	\$ 19,241 0.00208545	\$ 6,570 0.00071208
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 577,410 17.23406161	\$ 20,405 0.63134681	\$ 3,037 0.09446717	\$ 9,429 0.03773355	\$ 56,861 0.45510254	\$ 1,545 0.00033295	\$ 45,690 0.00984899	\$ 5,855 0.00126210	\$ 31,520 0.00341633	\$ 8,944 0.00096942

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

COPPER RIDGE CARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

NPI:

1952465791

OSHPD Facility Number:

206454002

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	\$ 84,106	\$ 0	\$ 84,106	(Sch 3)
005	.20-.39	Fringe Benefits	6200	25,312	0	25,312	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	308,408	0	308,408	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 417,826	\$ 0	\$ 417,826	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 210,623	\$ 0	\$ 210,623	(Sch 3)
010	.20-.39	Fringe Benefits	6300	68,683	0	68,683	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	44,064	0	44,064	(Sch 4)
010		Housekeeping - Total	6300	\$ 323,370	\$ 0	\$ 323,370	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 207,106	\$ 0	\$ 207,106	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	71,744	0	71,744	(Sch 5)
025		Depreciation: Equipment	7140	191,945	0	191,945	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	11,956	0	11,956	(Sch 5)
035		Leases and Rentals	7200	26,179	0	26,179	(Sch 5)
040		Property Taxes	7300	68,480	0	68,480	(Sch 5)
045		Property Insurance	7400	28,994	0	28,994	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 97,062	\$ 0	\$ 97,062	(Sch 6)
057		Subtotal 005 - 055		\$ 1,444,662	\$ 0	\$ 1,444,662	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 57,015	\$ 0	\$ 57,015	(Sch 3)
060	.20-.39	Fringe Benefits	6400	19,369	0	19,369	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	20,985	0	20,985	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 97,369	\$ 0	\$ 97,369	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 420,910	\$ 0	\$ 420,910	(Sch 3)
065	.20-.39	Fringe Benefits	6500	126,285	0	126,285	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	345,779	0	345,779	(Sch 4)
065		Dietary - Total	6500	\$ 892,974	\$ 0	\$ 892,974	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
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	97,049	0	97,049	(Sch 4)
075		Patient Supplies - Total	8100	\$ 97,049	\$ 0	\$ 97,049	
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:

COPPER RIDGE CARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

NPI:

1952465791

OSHPD Facility Number:

206454002

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	854,031	0	854,031	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	13,642	0	13,642	(Sch 4)
080		Physical Therapy - Total	8200	\$ 867,673	\$ 0	\$ 867,673	
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	23,301	0	23,301	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 23,301	\$ 0	\$ 23,301	
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	439,936	0	439,936	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	709	0	709	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 440,645	\$ 0	\$ 440,645	
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	113,709	0	113,709	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 113,709	\$ 0	\$ 113,709	
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	305,484	0	305,484	(Sch 4)
085		Pharmacy - Total	8300	\$ 305,484	\$ 0	\$ 305,484	
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	35,878	0	35,878	(Sch 4)
090		Laboratory - Total	8400	\$ 35,878	\$ 0	\$ 35,878	
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	56,077	0	56,077	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 56,077	\$ 0	\$ 56,077	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

COPPER RIDGE CARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

NPI:

1952465791

OSHPD Facility Number:

206454002

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		\$ 1,939,816	\$ 0	\$ 1,939,816	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,389,049	\$ 0	\$ 3,389,049	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,005,869	0	1,005,869	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	244,129	0	244,129	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,639,047	\$ 0	\$ 4,639,047	
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:
COPPER RIDGE CARE CENTER

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

NPI:
1952465791

OSHPD Facility Number:
206454002

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)
		Other Nonreimbursable				
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	12,675	0	12,675 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 12,675	\$ 0	\$ 12,675
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		Subtotal 105 - 145		\$ 4,651,722	\$ 0	\$ 4,651,722
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 133,531	\$ 0	\$ 133,531 (Sch 2)
155	.20-.39	Fringe Benefits	6600	40,451	0	40,451 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	23,457	0	23,457 (Sch 4)
155		Social Services - Total	6600	\$ 197,439	\$ 0	\$ 197,439

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

COPPER RIDGE CARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

NPI:

1952465791

OSHPD Facility Number:

206454002

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	\$ 93,265	\$ 0	\$ 93,265	(Sch 2)
160	.20-.39	Fringe Benefits	6700	30,879	0	30,879	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	24,568	0	24,568	(Sch 4)
160		Activities - Total	6700	\$ 148,712	\$ 0	\$ 148,712	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 749,571	\$ 0	\$ 749,571	(Sch 6)
165	.20-.39	Fringe Benefits	6900	182,781	0	182,781	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,401,278	0	1,401,278	(Sch 6)
165		Administration - Total	6900	\$ 2,333,630	\$ 0	\$ 2,333,630	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 85,489	\$ 0	\$ 85,489	(Sch 3)
166	.20-.39	Fringe Benefits	6900	25,504	0	25,504	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	1,110	0	1,110	(Sch 4)
166		Medical Records - Total	6900	\$ 112,103	\$ 0	\$ 112,103	
167		CDPH Licensing Fees	6900	\$ 28,571	\$ 0	\$ 28,571	(Sch 6)
168		Professional Liability Insurance	6900	\$ 106,337	\$ 0	\$ 106,337	(Sch 6)
169		Quality Assurance Fees	6900	\$ 566,317	\$ 0	\$ 566,317	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 53,038	\$ 0	\$ 53,038	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,872	0	18,872	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 71,910	\$ 0	\$ 71,910	
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	
		Subtotal 155 - 174		\$ 3,565,019	\$ 0	\$ 3,565,019	
200		Total		\$ 12,591,562	\$ 0	\$ 12,591,562	

210	0.24	Total Facility Group Health Insurance (Adj 1) *	6900			\$ 435,417	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period	NPI	Adjustments	
COPPER RIDGE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1952465791	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		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	\$435,417	\$435,417

Provider Name							Fiscal Period	NPI		Adjustments
COPPER RIDGE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1952465791		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>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
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: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through January 13, 2013 Reports Dated: February 5, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	26,142	308	26,450	

Provider Name							Fiscal Period			NPI		Adjustments
COPPER RIDGE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1952465791		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>ADJUSTMENTS TO OTHER MATTERS</u>												
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	\$8,277	\$8,277 *	
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	*	\$8,277	\$130,365	\$138,642	

*Balance carried forward from prior/to subsequent adjustments