

**REPORT
ON THE
RATE SETTING AUDIT**

**LIFE CARE CENTER OF ESCONDIDO
ESCONDIDO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1386681286**

**FISCAL PERIOD ENDED
SEPTEMBER 30, 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: Jeff Cates**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 3, 2013

Administrator
Life Care Center of Escondido
1980 Felicita Road
Escondido, CA 92025-5922

LIFE CARE CENTER OF ESCONDIDO
NATIONAL PROVIDER IDENTIFIER (NPI) 1386681286
FISCAL PERIOD ENDED SEPTEMBER 30, 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 \$11,891 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.

Administrator
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.

Originally signed by:

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

Certified

cc: John S. Binderup, CPA
Director of Reimbursement—SW Division
Life Care Centers of America, Inc.
10846 Old Mill Road, Suite 2
Omaha, NE 68154

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
LIFE CARE CENTER OF ESCONDIDO

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

NPI:
1386681286

OSHPD Facility No.:
206371716

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	\$ 3,363,695	\$ 90.46
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 818,223	\$ 22.00
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 869,268	\$ 23.38
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 317,349	\$ 8.53
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 54,369	\$ 1.46
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 23,484	\$ 0.63
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 150,137	\$ 4.04
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 408,578	\$ 10.99
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 748,342	\$ 20.13
11	Cost of Routine Service/Audited Total Costs	\$ 6,776,831.00	\$ 6,753,444	\$ 181.62
12	Total Patient Days (Adj)	37,184	37,184	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 182.25	\$ 181.62	
14	Overpayments (Adj 3)	\$ 0	\$ 11,891	
15	Medi-Cal Days (Adj 2)	28,285	28,312	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
LIFE CARE CENTER OF ESCONDIDO

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

NPI:
1386681286

OSHPD Facility No.:
206371716

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
LIFE CARE CENTER OF ESCONDIDO

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

NPI:
1386681286

OSHPD Facility No.:
206371716

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 77,381	\$ 77,381		
160	Activities	66,689		\$ 66,689	
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	309,517	0	0	309,517
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	212,529	0	0	212,529
083	Speech Pathology	68,659	0	0	68,659
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	3,219,625	77,381	66,689	3,363,695 *
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	\$ 3,954,400	\$ 77,381	\$ 66,689	\$ 3,954,400

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
LIFE CARE CENTER OF ESCONDIDO

NPI:
1386681286

OSHPD Facility Number:
206371716

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 154,570	\$ 154,570										
010	Housekeeping	163,098	1,326	\$ 164,424									
060	Laundry and Linen	62,116	5,059	5,428	\$ 72,603								
065	Dietary	336,330	18,180	19,506	0	\$ 374,015							
155	Social Services	N/A	1,315	1,411	0	0	\$ 2,725						
160	Activities	N/A	12,174	13,062	0	0	0	\$ 25,236					
165	Administration	N/A	8,257	8,859	0	0	0	0		\$ 17,115	\$ 17,115		
166	Medical Records	73,625	1,071	1,149	0	0	0	0		75,846		\$ 75,846	
170	Inservice Education - Nursing	64,314	0	0	0	0	0	0	\$ 64,314				
ANCILLARY SERVICES													
075	Patient Supplies		1,623	1,742	0	0	0	0	0	3,365	49	217	\$ 3,631
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	10	45	56
080	Physical Therapy		2,743	2,943	332	0	0	0	0	6,019	1,044	4,624	11,687
081	Respiratory Therapy		0	0	0	0	0	0	0	0	11	50	62
082	Occupational Therapy		2,640	2,833	0	0	0	0	0	5,473	705	3,126	9,304
083	Speech Pathology		996	1,068	0	0	0	0	0	2,064	265	1,173	3,502
085	Pharmacy		0	0	0	0	0	0	0	0	642	2,844	3,486
090	Laboratory		0	0	0	0	0	0	0	0	105	465	570
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	171	759	931
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		98,202	105,366	72,025	374,015	2,725	25,236	64,314	741,885	14,055	62,284	818,223 *
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		985	1,057	245	0	0	0	0	2,287	58	257	2,602
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 854,053	\$ 154,570	\$ 164,424	\$ 72,603	\$ 374,015	\$ 2,725	\$ 25,236	\$ 64,314	\$ 761,092	\$ 17,115	\$ 75,846	\$ 854,053

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
LIFE CARE CENTER OF ESCONDIDO

NPI:
1386681286

OSHPD Facility Number:
206371716

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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	\$ 364,739	\$ 364,739										
010	Housekeeping	30,367	3,128	\$ 33,495									
060	Laundry and Linen	31,491	11,938	1,106	\$ 44,534								
065	Dietary	294,551	42,898	3,974	0	\$ 341,423							
155	Social Services	412	3,102	287	0	0	\$ 3,802						
160	Activities	16,753	28,727	2,661	0	0	0	\$ 48,141					
165	Administration	N/A	19,483	1,805	0	0	0	0		\$ 21,288	\$ 21,288		
166	Medical Records	12,702	2,528	234	0	0	0	0		15,464		\$ 15,464	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	6,679	3,830	355	0	0	0	0	0	10,864	61	44	\$ 10,969
077	Specialized Support Surfaces	3,851	0	0	0	0	0	0	0	3,851	13	9	3,873
080	Physical Therapy	63,217	6,473	600	204	0	0	0	0	70,493	1,298	943	72,734
081	Respiratory Therapy	4,284	0	0	0	0	0	0	0	4,284	14	10	4,308
082	Occupational Therapy	34,110	6,230	577	0	0	0	0	0	40,918	877	637	42,432
083	Speech Pathology	23,881	2,349	218	0	0	0	0	0	26,448	329	239	27,016
085	Pharmacy	241,840	0	0	0	0	0	0	0	241,840	798	580	243,218
090	Laboratory	39,561	0	0	0	0	0	0	0	39,561	131	95	39,786
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	64,581	0	0	0	0	0	0	0	64,581	213	155	64,949
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	148,350	231,728	21,464	44,180	341,423	3,802	48,141	0	839,088	17,481	12,699	869,268 *
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	14,296	2,324	215	150	0	0	0	0	16,985	72	52	17,110
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,395,665	\$ 364,739	\$ 33,495	\$ 44,534	\$ 341,423	\$ 3,802	\$ 48,141	\$ -	\$ 1,358,913	\$ 21,288	\$ 15,464	\$ 1,395,665

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
LIFE CARE CENTER OF ESCONDIDO

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

NPI:
1386681286

OSHPD Facility Number:
206371716

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 341,159	85%							
	Property Tax (line 40)	58,448	15%	\$ 399,607						
005	Plant Operations and Maintenance			4,714	\$ 4,714					
010	Housekeeping			3,387	40	\$ 3,427				
060	Laundry and Linen			12,924	154	113	\$ 13,192			
065	Dietary			46,445	554	407	0	\$ 47,406		
155	Social Services			3,359	40	29	0	0	\$ 3,428	
160	Activities			31,102	371	272	0	0	0	\$ 31,745
165	Administration			21,094	252	185	0	0	0	0
166	Medical Records			2,737	33	24	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			4,147	49	36	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			7,008	84	61	60	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			6,746	81	59	0	0	0	0
083	Speech Pathology			2,543	30	22	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			250,886	2,995	2,196	13,087	47,406	3,428	31,745
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			2,516	30	22	45	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 399,607	100%	\$ 399,607	\$ 4,714	\$ 3,427	\$ 13,192	\$ 47,406	\$ 3,428	\$ 31,745

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
LIFE CARE CENTER OF ESCONDIDO

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

NPI:
1386681286

OSHPD Facility Number:
206371716

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 85% Of Total	Property Tax 15% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 341,159	85%							
	Property Tax (line 40)	58,448	15%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 21,530	\$ 21,530				
166	Medical Records				2,794		\$ 2,794			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	4,233	62	8	\$ 4,302	\$ 3,673	\$ 629
077	Specialized Support Surfaces			0	0	13	2	15	12	2
080	Physical Therapy			0	7,214	1,313	170	8,697	7,425	1,272
081	Respiratory Therapy			0	0	14	2	16	14	2
082	Occupational Therapy			0	6,885	887	115	7,888	6,734	1,154
083	Speech Pathology			0	2,596	333	43	2,972	2,538	435
085	Pharmacy			0	0	807	105	912	779	133
090	Laboratory			0	0	132	17	149	127	22
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	216	28	244	208	36
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			0	351,743	17,680	2,294	371,718	317,349	54,369 *
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	2,612	73	9	2,695	2,301	394
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 399,607	100%	\$ -	\$ 375,283	\$ 21,530	\$ 2,794	\$ 399,607	\$ 341,159	\$ 58,448

(To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
LIFE CARE CENTER OF ESCONDIDO

NPI:
1386681286

OSHPD Facility Number:
206371716

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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. 56% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 11% of Total	Quality Assur. Fees 31% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 40,595												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	870,696												
	Total Costs Allocable as Administration	911,291	56%											
167	CDPH Licensing Fees	28,597	2%											
168	Professional Liability Insurance	182,829	11%											
169	Quality Assurance Fees	497,544	31%											
174	Caregiver Training	0	0%											
	Total	1,620,261	100%						\$ 1,620,261					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 3,365	\$ 10,864	\$ 4,233	\$ 18,461	4,638	\$ 2,608	\$ 82	\$ 523	\$ 1,424	\$ -
077	Specialized Support Surfaces			0	0	3,851	0	3,851	967	544	17	109	297	0
080	Physical Therapy			309,517	6,019	70,493	7,214	393,243	98,789	55,562	1,744	11,147	30,336	0
081	Respiratory Therapy			0	0	4,284	0	4,284	1,076	605	19	121	330	0
082	Occupational Therapy			212,529	5,473	40,918	6,885	265,805	66,774	37,556	1,179	7,535	20,505	0
083	Speech Pathology			68,659	2,064	26,448	2,596	99,767	25,063	14,096	442	2,828	7,696	0
085	Pharmacy			0	0	241,840	0	241,840	60,754	34,170	1,072	6,855	18,656	0
090	Laboratory			0	0	39,561	0	39,561	9,938	5,590	175	1,121	3,052	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	64,581	0	64,581	16,224	9,125	286	1,831	4,982	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			3,363,695	741,885	839,088	351,743	5,296,411	1,330,540	748,342	23,484	150,137	408,578	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	2,287	16,985	2,612	21,884	5,498	3,092	97	620	1,688	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,620,261		\$ 3,954,400	\$ 761,092	\$ 1,358,913	\$ 375,283	\$ 6,449,688	\$ 1,620,261					
	Total Administrative Costs							\$ 1,620,261		\$ 911,291	\$ 28,597	\$ 182,829	\$ 497,544	\$ -
	Unit Cost Multiplier							0.25121540						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 92,961	\$ 36,752	\$ 24,324	\$ 154,037							
	TOTAL FACILITY COSTS							\$ 8,223,986						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
LIFE CARE CENTER OF ESCONDIDO

NPI:
1386681286

OSHPD Facility Number:
206371716

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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	341									
010	Housekeeping	245	245								
060	Laundry and Linen	935	935	935							
065	Dietary	3,360	3,360	3,360							
155	Social Services	243	243	243							
160	Activities	2,250	2,250	2,250							
165	Administration	1,526	1,526	1,526							
166	Medical Records	198	198	198							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	300	300	300						18,461	18,461
077	Specialized Support Surfaces									3,851	3,851
080	Physical Therapy	507	507	507	813					393,243	393,243
081	Respiratory Therapy									4,284	4,284
082	Occupational Therapy	488	488	488						265,805	265,805
083	Speech Pathology	184	184	184						99,767	99,767
085	Pharmacy									241,840	241,840
090	Laboratory									39,561	39,561
095	Home Health Services									0	0
100	Other Ancillary Services									64,581	64,581
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	18,150	18,150	18,150	176,231	110,916	3,367,975	3,367,975	3,367,975	5,296,411	5,296,411
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	182	182	182	600					21,884	21,884
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	28,909	28,568	28,323	177,644	110,916	3,367,975	3,367,975	3,367,975	6,449,688	6,449,688
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 77,381	\$ 66,689			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.022975527	0.019800919			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 154,570	\$ 164,424	\$ 72,603	\$ 374,015	\$ 2,725	\$ 25,236	\$ 64,314	\$ 17,115	\$ 75,846
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		5.41059927	5.80530300	0.40869868	3.37206022	0.00080923	0.00749286	0.01909575	0.00265369	0.01175960
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 364,739	\$ 33,495	\$ 44,534	\$ 341,423	\$ 3,802	\$ 48,141	\$ -	\$ 21,288	\$ 15,464
	UNIT COST MULTIPLIER (INDIRECT OTHER)		12.76739709	1.18260821	0.25069383	3.07821250	0.00112882	0.01429361	0.00000000	0.00330058	0.00239765
	TOTAL CAPITAL COSTS - SCH. 5	\$ 399,607	\$ 4,714	\$ 3,427	\$ 13,192	\$ 47,406	\$ 3,428	\$ 31,745	\$ -	\$ 21,530	\$ 2,794
	UNIT COST MULTIPLIER (CAPITAL COSTS)	13.82292712	0.16499644	0.12099853	0.07425999	0.42740433	0.00101796	0.00942557	0.00000000	0.00333818	0.00043313

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LIFE CARE CENTER OF ESCONDIDO

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

NPI:
1386681286

OSHPD Facility Number:
206371716

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	\$ 128,515	\$ 0	\$ 128,515	(Sch 3)
005	.20-.39	Fringe Benefits	6200	26,055	0	26,055	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	364,739	0	364,739	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 519,309	\$ 0	\$ 519,309	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 130,912	\$ 0	\$ 130,912	(Sch 3)
010	.20-.39	Fringe Benefits	6300	32,186	0	32,186	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	30,367	0	30,367	(Sch 4)
010		Housekeeping - Total	6300	\$ 193,465	\$ 0	\$ 193,465	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 95,161	\$ 0	\$ 95,161	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	26,597	0	26,597	(Sch 5)
025		Depreciation: Equipment	7140	43,730	0	43,730	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	9,848	0	9,848	(Sch 5)
040		Property Taxes	7300	58,448	0	58,448	(Sch 5)
045		Property Insurance	7400	40,595	0	40,595	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	165,823	0	165,823	(Sch 5)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,152,976	\$ 0	\$ 1,152,976	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 51,725	\$ 0	\$ 51,725	(Sch 3)
060	.20-.39	Fringe Benefits	6400	10,391	0	10,391	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	31,491	0	31,491	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 93,607	\$ 0	\$ 93,607	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 272,284	\$ 0	\$ 272,284	(Sch 3)
065	.20-.39	Fringe Benefits	6500	64,046	0	64,046	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	294,551	0	294,551	(Sch 4)
065		Dietary - Total	6500	\$ 630,881	\$ 0	\$ 630,881	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	6,679	0	6,679	(Sch 4)
075		Patient Supplies - Total	8100	\$ 6,679	\$ 0	\$ 6,679	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	3,851	0	3,851	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 3,851	\$ 0	\$ 3,851	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LIFE CARE CENTER OF ESCONDIDO

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

NPI:
1386681286

OSHPD Facility Number:
206371716

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	\$ 251,717	\$ 0	\$ 251,717	(Sch 2)
080	.20-.39	Fringe Benefits	8200	57,800	0	57,800	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	63,217	0	63,217	(Sch 4)
080		Physical Therapy - Total	8200	\$ 372,734	\$ 0	\$ 372,734	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	4,284	0	4,284	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 4,284	\$ 0	\$ 4,284	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 173,032	\$ 0	\$ 173,032	(Sch 2)
082	.20-.39	Fringe Benefits	8250	39,497	0	39,497	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	34,110	0	34,110	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 246,639	\$ 0	\$ 246,639	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 53,225	\$ 0	\$ 53,225	(Sch 2)
083	.20-.39	Fringe Benefits	8280	15,434	0	15,434	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	23,881	0	23,881	(Sch 4)
083		Speech Pathology - Total	8280	\$ 92,540	\$ 0	\$ 92,540	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	241,840	0	241,840	(Sch 4)
085		Pharmacy - Total	8300	\$ 241,840	\$ 0	\$ 241,840	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	39,561	0	39,561	(Sch 4)
090		Laboratory - Total	8400	\$ 39,561	\$ 0	\$ 39,561	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	64,581	0	64,581	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 64,581	\$ 0	\$ 64,581	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LIFE CARE CENTER OF ESCONDIDO

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

NPI:
1386681286

OSHPD Facility Number:
206371716

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,072,709	\$ 0	\$ 1,072,709	
105		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,580,813	\$ 0	\$ 2,580,813	(Sch 2)
105	.20-.39	Fringe Benefits	6110	638,812	0	638,812	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	148,350	0	148,350	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,367,975	\$ 0	\$ 3,367,975	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LIFE CARE CENTER OF ESCONDIDO

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

NPI:
1386681286

OSHPD Facility Number:
206371716

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
139	.49	Agency Staff	9100	0	0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
140	.49	Agency Staff	8900	0	0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	14,296	0	14,296	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 14,296	\$ 0	\$ 14,296	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
145	.49	Agency Staff	9100	0	0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		Subtotal 105 - 145		\$ 3,382,271	\$ 0	\$ 3,382,271	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 60,819	\$ 0	\$ 60,819	(Sch 2)
155	.20-.39	Fringe Benefits	6600	16,562	0	16,562	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	412	0	412	(Sch 4)
155		Social Services - Total	6600	\$ 77,793	\$ 0	\$ 77,793	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LIFE CARE CENTER OF ESCONDIDO

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

NPI:
1386681286

OSHPD Facility Number:
206371716

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	\$ 55,571	\$ 0	\$ 55,571	(Sch 2)
160	.20-.39	Fringe Benefits	6700	11,118	0	11,118	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	16,753	0	16,753	(Sch 4)
160		Activities - Total	6700	\$ 83,442	\$ 0	\$ 83,442	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 353,029	\$ 0	\$ 353,029	(Sch 6)
165	.20-.39	Fringe Benefits	6900	86,359	0	86,359	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	431,308	0	431,308	(Sch 6)
165		Administration - Total	6900	\$ 870,696	\$ 0	\$ 870,696	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 57,773	\$ 0	\$ 57,773	(Sch 3)
166	.20-.39	Fringe Benefits	6900	15,852	0	15,852	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	12,702	0	12,702	(Sch 4)
166		Medical Records - Total	6900	\$ 86,327	\$ 0	\$ 86,327	
167		CDPH Licensing Fees	6900	\$ 28,597	\$ 0	\$ 28,597	(Sch 6)
168		Professional Liability Insurance	6900	\$ 182,829	\$ 0	\$ 182,829	(Sch 6)
169		Quality Assurance Fees	6900	\$ 497,544	\$ 0	\$ 497,544	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 52,158	\$ 0	\$ 52,158	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,156	0	12,156	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 64,314	\$ 0	\$ 64,314	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,891,542	\$ 0	\$ 1,891,542	
200		Total		\$ 8,223,986	\$ 0	\$ 8,223,986	

210	0.24	Total Facility Group Health Insurance (Adj 1)*	6900			\$ 170,472	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
LIFE CARE CENTER OF ESCONDIDO

NPI:
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OSHPD Facility Number:
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Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	Sub No.	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ							
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							

Provider Name:
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Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ						
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	0							
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							

Provider Name:
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Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ						
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200			\$0	0	0	0	0	0	0	0
Total			(To Sch 8)							

Provider Name							Fiscal Period	NPI	Adjustments	
LIFE CARE CENTER OF ESCONDIDO							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1386681286	3	
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	\$170,472	\$170,472

Provider Name							Fiscal Period	NPI		Adjustments
LIFE CARE CENTER OF ESCONDIDO							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1386681286		3
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: October 1, 2010 through September 30, 2011 Payment Period: October 1, 2010 through April 30, 2013 Reports Dated: May 23, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	28,285	27	28,312

Provider Name							Fiscal Period		NPI		Adjustments	
LIFE CARE CENTER OF ESCONDIDO							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011		1386681286		3	
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<u>ADJUSTMENT 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. 42 CFR 413.20 and 431.107 CMS Pub. 15-1, Sections 2300 and 2304.1 W&I Code, Sections 14105.27 and 14124.2(b) CCR, Title 22, Sections 51458.1 and 51476			\$0	\$11,891	\$11,891