

**REPORT  
ON THE  
RATE SETTING AUDIT**

**LIFE CARE CENTER OF MENIFEE  
SUN CITY, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1205874609**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho  
Audit Supervisor: Lan Nguyen  
Auditor: Anita Kar**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

Date: May 16, 2013

John S. Binderup, CPA  
Director of Reimbursement - Southwest Division  
Life Care Centers of America  
10846 Old Mill Road, Suite 2  
Omaha, NE 68154

LIFE CARE CENTER OF MENIFEE  
NATIONAL PROVIDER IDENTIFIER (NPI): 1205874609  
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and 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 and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

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 Rate 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.

John S. Binderup, CPA  
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If you disagree with the decision of the Department, you may appeal by writing to:

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

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

**United States Postal Service (USPS)**

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

**Courier (UPS, FedEx, etc.)**

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

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

If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

*(Original signed by Margaret A. Varho)*

Margaret A. Varho, Chief  
Audits Section—Santa Ana  
Financial Audits Branch

Certified

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

Provider Name:  
LIFE CARE CENTER OF MENIFEE

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

Provider NPI:  
1205874609

OSHPD Facility No.:  
206331346

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	\$ 2,582,681	\$ 94.52
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 719,000	\$ 26.31
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 621,293	\$ 22.74
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 338,812	\$ 12.40
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 43,790	\$ 1.60
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 18,845	\$ 0.69
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 72,394	\$ 2.65
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 259,668	\$ 9.50
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 604,930	\$ 22.14
11	Cost of Routine Service/Audited Total Costs	\$ 5,310,054	\$ 5,261,414	\$ 192.56
12	Total Patient Days (Adj )	27,324	27,324	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 194.34	\$ 192.56	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 4)	15,288	15,238	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

**Provider Name:**  
LIFE CARE CENTER OF MENIFEE

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

**Provider NPI:**  
1205874609

**OSHPD Facility No.:**  
206331346

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 42 + Ln. 43)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
<b>TRANSITIONAL INPATIENT CARE</b>				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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 MENIFEE

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

**Provider NPI:**  
1205874609

**OSHPD Facility No.:**  
206331346

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	\$ 75,579	\$ 75,579		
160	Activities	77,254		\$ 77,254	
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	559,271	0	0	559,271
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	389,119	0	0	389,119
083	Speech Pathology	109,159	0	0	109,159
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	2,429,848	75,579	77,254	2,582,681
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>\$ 3,640,230</b>	<b>\$ 75,579</b>	<b>\$ 77,254</b>	<b>\$ 3,640,230</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
LIFE CARE CENTER OF MENIFEE

Provider NPI:  
1205874609

OSHPD Facility Number:  
206331346

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 169,701	\$ 169,701										
010	Housekeeping	101,461	1,597	\$ 103,058									
060	Laundry and Linen	80,046	5,829	3,574	\$ 89,449								
065	Dietary	265,680	23,154	14,195	0	\$ 303,029							
155	Social Services	N/A	667	409	0	\$ 1,075							
160	Activities	N/A	5,573	3,417	0	0	\$ 8,990						
165	Administration	N/A	14,860	9,110	0	0	0		\$ 23,970	\$ 23,970			
166	Medical Records	71,678	5,240	3,213	0	0	0		80,131		\$ 80,131		
170	Inservice Education - Nursing	80,155	2,372	1,454	0	0	0	\$ 83,981					
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		388	238	0	0	0	0	0	625	62	208	\$ 896
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	11	38	49
080	Physical Therapy		4,116	2,523	0	0	0	0	0	6,640	2,445	8,175	17,260
081	Respiratory Therapy		0	0	0	0	0	0	0	0	42	142	184
082	Occupational Therapy		3,977	2,438	0	0	0	0	0	6,415	1,703	5,692	13,810
083	Speech Pathology		1,550	950	0	0	0	0	0	2,501	486	1,625	4,612
085	Pharmacy		0	0	0	0	0	0	0	0	1,817	6,075	7,893
090	Laboratory		0	0	0	0	0	0	0	0	211	704	915
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	398	1,331	1,729
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		99,021	60,706	89,449	303,029	1,075	8,990	83,981	646,252	16,751	55,998	719,000*
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		1,357	832	0	0	0	0	0	2,188	43	143	2,374
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 768,721</b>	<b>\$ 169,701</b>	<b>\$ 103,058</b>	<b>\$ 89,449</b>	<b>\$ 303,029</b>	<b>\$ 1,075</b>	<b>\$ 8,990</b>	<b>\$ 83,981</b>	<b>\$ 664,620</b>	<b>\$ 23,970</b>	<b>\$ 80,131</b>	<b>\$ 768,721</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
LIFE CARE CENTER OF MENIFEE

Provider NPI:  
1205874609

OSHPD Facility Number:  
206331346

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	\$ 255,874	\$ 255,874										
010	Housekeeping	18,380	2,408	\$ 20,788									
060	Laundry and Linen	16,601	8,789	721	\$ 26,111								
065	Dietary	222,783	34,912	2,863	0	\$ 260,558							
155	Social Services	256	1,005	82	0	0	\$ 1,344						
160	Activities	14,684	8,404	689	0	0	0	\$ 23,777					
165	Administration	N/A	22,406	1,838	0	0	0	0		\$ 24,244	\$ 24,244		
166	Medical Records	7,573	7,901	648	0	0	0	0		16,122		\$ 16,122	
170	Inservice Education - Nursing	0	3,577	293	0	0	0	0	\$ 3,870				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	13,279	584	48	0	0	0	0	0	13,911	63	42	\$ 14,016
077	Specialized Support Surfaces	2,816	0	0	0	0	0	0	0	2,816	11	8	2,835
080	Physical Therapy	25,508	6,206	509	0	0	0	0	0	32,223	2,473	1,645	36,341
081	Respiratory Therapy	10,565	0	0	0	0	0	0	0	10,565	43	29	10,636
082	Occupational Therapy	11,663	5,996	492	0	0	0	0	0	18,151	1,722	1,145	21,018
083	Speech Pathology	2,845	2,338	192	0	0	0	0	0	5,374	492	327	6,193
085	Pharmacy	452,301	0	0	0	0	0	0	0	452,301	1,838	1,222	455,361
090	Laboratory	52,449	0	0	0	0	0	0	0	52,449	213	142	52,804
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	99,054	0	0	0	0	0	0	0	99,054	403	268	99,724
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	115,877	149,303	12,245	26,111	260,558	1,344	23,777	3,870	593,085	16,942	11,267	621,293 *
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	2,776	2,045	168	0	0	0	0	0	4,989	43	29	5,061
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,325,284</b>	<b>\$ 255,874</b>	<b>\$ 20,788</b>	<b>\$ 26,111</b>	<b>\$ 260,558</b>	<b>\$ 1,344</b>	<b>\$ 23,777</b>	<b>\$ 3,870</b>	<b>\$ 1,284,918</b>	<b>\$ 24,244</b>	<b>\$ 16,122</b>	<b>\$ 1,325,284</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
LIFE CARE CENTER OF MENIFEE

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

Provider NPI:  
1205874609

OSHPD Facility Number:  
206331346

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)	\$ 378,033	89%							
	Property Tax (line 40)	48,859	11%	\$ 426,892						
005	Plant Operations and Maintenance			10,777	\$ 10,777					
010	Housekeeping			3,916	101	\$ 4,017				
060	Laundry and Linen			14,294	370	139	\$ 14,803			
065	Dietary			56,776	1,470	553	0	\$ 58,800		
155	Social Services			1,635	42	16	0	0	\$ 1,693	
160	Activities			13,666	354	133	0	0	0	\$ 14,154
165	Administration			36,438	944	355	0	0	0	0
166	Medical Records			12,849	333	125	0	0	0	0
170	Inservice Education - Nursing			5,816	151	57	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			950	25	9	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			10,093	261	98	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			9,751	253	95	0	0	0	0
083	Speech Pathology			3,802	98	37	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			242,803	6,289	2,366	14,803	58,800	1,693	14,154
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			3,326	86	32	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 426,892</b>	<b>100%</b>	<b>\$ 426,892</b>	<b>\$ 10,777</b>	<b>\$ 4,017</b>	<b>\$ 14,803</b>	<b>\$ 58,800</b>	<b>\$ 1,693</b>	<b>\$ 14,154</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
LIFE CARE CENTER OF MENIFEE

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

Provider NPI:  
1205874609

OSHPD Facility Number:  
206331346

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 89% Of Total	Property Tax 11% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 378,033	89%							
	Property Tax (line 40)	48,859	11%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 37,736	\$ 37,736				
166	Medical Records				13,307		\$ 13,307			
170	Inservice Education - Nursing			\$ 6,024						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	984	98	35	\$ 1,117	\$ 989	\$ 128
077	Specialized Support Surfaces			0	0	18	6	24	21	3
080	Physical Therapy			0	10,453	3,850	1,358	15,660	13,868	1,792
081	Respiratory Therapy			0	0	67	24	90	80	10
082	Occupational Therapy			0	10,098	2,681	945	13,724	12,154	1,571
083	Speech Pathology			0	3,937	765	270	4,972	4,403	569
085	Pharmacy			0	0	2,861	1,009	3,870	3,427	443
090	Laboratory			0	0	332	117	449	397	51
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	627	221	848	751	97
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			6,024	346,931	26,371	9,299	382,602	338,812	43,790
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	3,445	67	24	3,536	3,131	405
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 426,892	100%	\$ 6,024	\$ 375,848	\$ 37,736	\$ 13,307	\$ 426,892	\$ 378,033	\$ 48,859

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
LIFE CARE CENTER OF MENIFEE

Provider NPI:  
1205874609

OSHPD Facility Number:  
206331346

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. 8% of Total	Quality Assur. Fees 27% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 44,851												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	820,783												
	Total Costs Allocable as Administration	865,634	63%											
167	DPH Licensing Fees	26,967	2%											
168	Professional Liability Insurance	103,593	8%											
169	Quality Assurance Fees	371,575	27%											
174	Caregiver Training	0	0%											
	Total	1,367,769	100%						\$ 1,367,769					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 625	\$ 13,911	\$ 984	\$ 15,521	3,559	\$ 2,252	\$ 70	\$ 270	\$ 967	\$ -
077	Specialized Support Surfaces			0	0	2,816	0	2,816	646	409	13	49	175	0
080	Physical Therapy			559,271	6,640	32,223	10,453	608,587	139,534	88,308	2,751	10,568	37,906	0
081	Respiratory Therapy			0	0	10,565	0	10,565	2,422	1,533	48	183	658	0
082	Occupational Therapy			389,119	6,415	18,151	10,098	423,783	97,163	61,493	1,916	7,359	26,396	0
083	Speech Pathology			109,159	2,501	5,374	3,937	120,971	27,736	17,553	547	2,101	7,535	0
085	Pharmacy			0	0	452,301	0	452,301	103,701	65,631	2,045	7,854	28,172	0
090	Laboratory			0	0	52,449	0	52,449	12,025	7,611	237	911	3,267	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	99,054	0	99,054	22,711	14,373	448	1,720	6,170	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			2,582,681	646,252	593,085	346,931	4,168,948	955,837	604,930	18,845	72,394	259,668	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	2,188	4,989	3,445	10,622	2,435	1,541	48	184	662	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,367,769		\$ 3,640,230	\$ 664,620	\$ 1,284,918	\$ 375,848	\$ 5,965,617	\$ 1,367,769					
	Total Administrative Costs							\$ 1,367,769		\$ 865,634	\$ 26,967	\$ 103,593	\$ 371,575	\$ -
	Unit Cost Multiplier							0.22927537						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 104,101	\$ 40,366	\$ 51,044	\$ 195,510							
	<b>TOTAL FACILITY COSTS</b>							\$ 7,528,896						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
LIFE CARE CENTER OF MENIFEE

Provider NPI:  
1205874609

OSHPD Facility Number:  
206331346

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)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	567									
010	Housekeeping	206	206								
060	Laundry and Linen	752	752	752							
065	Dietary	2,987	2,987	2,987							
155	Social Services	86	86	86							
160	Activities	719	719	719							
165	Administration	1,917	1,917	1,917							
166	Medical Records	676	676	676							
170	Inservice Education - Nursing	306	306	306							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	50	50	50						15,521	15,521
077	Specialized Support Surfaces	0	0	0						2,816	2,816
080	Physical Therapy	531	531	531						608,587	608,587
081	Respiratory Therapy	0	0	0						10,565	10,565
082	Occupational Therapy	513	513	513						423,783	423,783
083	Speech Pathology	200	200	200						120,971	120,971
085	Pharmacy		0	0						452,301	452,301
090	Laboratory		0	0						52,449	52,449
095	Home Health Services		0	0						0	0
100	Other Ancillary Services		0	0						99,054	99,054
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	12,774	12,774	12,774	422,530	81,531	2,545,725	2,545,725	2,545,725	4,168,948	4,168,948
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
140	Beauty and Barber	175	175	175						10,622	10,622
145	Other Nonreimbursable		0	0						0	0
	<b>TOTAL STATISTICS</b>	22,459	21,892	21,686	422,530	81,531	2,545,725	2,545,725	2,545,725	5,965,617	5,965,617
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 75,579 0.029688596	\$ 77,254 0.030346561			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 169,701 7.75173579	\$ 103,058 4.75227601	\$ 89,449 0.21169862	\$ 303,029 3.71673944	\$ 1,075 0.00042241	\$ 8,990 0.00353156	\$ 83,981 0.03298912	\$ 23,970 0.00401806	\$ 80,131 0.01343209
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 255,874 11.68801389	\$ 20,788 0.95857839	\$ 26,111 0.06179736	\$ 260,558 3.19581964	\$ 1,344 0.00052779	\$ 23,777 0.00933993	\$ 3,870 0.00152014	\$ 24,244 0.00406387	\$ 16,122 0.00270250
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 426,892 19.00761387	\$ 10,777 0.49229477	\$ 4,017 0.18523385	\$ 14,803 0.03503474	\$ 58,800 0.72119219	\$ 1,693 0.00066501	\$ 14,154 0.00555976	\$ 6,024 0.00236618	\$ 37,736 0.00632565	\$ 13,307 0.00223064

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
LIFE CARE CENTER OF MENIFEE

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

Provider NPI:  
1205874609

OSHPD Facility Number:  
206331346

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	\$ 135,005	\$ 0	\$ 135,005	(Sch 3)
005	.20-.39	Fringe Benefits	6200	34,696	0	34,696	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	255,874	0	255,874	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 425,575	\$ 0	\$ 425,575	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 77,140	\$ 0	\$ 77,140	(Sch 3)
010	.20-.39	Fringe Benefits	6300	24,321	0	24,321	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	18,380	0	18,380	(Sch 4)
010		Housekeeping - Total	6300	\$ 119,841	\$ 0	\$ 119,841	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 154,487	\$ 0	\$ 154,487	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	204	0	204	(Sch 5)
025		Depreciation: Equipment	7140	52,351	0	52,351	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	18,432	0	18,432	(Sch 5)
040		Property Taxes	7300	48,859	0	48,859	(Sch 5)
045		Property Insurance	7400	44,851	0	44,851	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	152,559	0	152,559	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,017,159	\$ 0	\$ 1,017,159	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 59,349	\$ 0	\$ 59,349	(Sch 3)
060	.20-.39	Fringe Benefits	6400	20,697	0	20,697	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	16,601	0	16,601	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 96,647	\$ 0	\$ 96,647	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 201,258	\$ 0	\$ 201,258	(Sch 3)
065	.20-.39	Fringe Benefits	6500	64,422	0	64,422	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	222,783	0	222,783	(Sch 4)
065		Dietary - Total	6500	\$ 488,463	\$ 0	\$ 488,463	
070		Provision for Bad Debts	7700	\$ 0	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	13,279	0	13,279	(Sch 4)
075		Patient Supplies - Total	8100	\$ 13,279	\$ 0	\$ 13,279	
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	2,816	0	2,816	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 2,816	\$ 0	\$ 2,816	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
LIFE CARE CENTER OF MENIFEE

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

Provider NPI:  
1205874609

OSHPD Facility Number:  
206331346

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	\$ 423,512	\$ 0	\$ 423,512	(Sch 2)
080	.20-.39	Fringe Benefits	8200	135,759	0	135,759	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	25,508	0	25,508	(Sch 4)
080		Physical Therapy - Total	8200	\$ 584,779	\$ 0	\$ 584,779	
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	10,565	0	10,565	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 10,565	\$ 0	\$ 10,565	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 292,623	\$ 0	\$ 292,623	(Sch 2)
082	.20-.39	Fringe Benefits	8250	96,496	0	96,496	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	11,663	0	11,663	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 400,782	\$ 0	\$ 400,782	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 84,745	\$ 0	\$ 84,745	(Sch 2)
083	.20-.39	Fringe Benefits	8280	24,414	0	24,414	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	2,845	0	2,845	(Sch 4)
083		Speech Pathology - Total	8280	\$ 112,004	\$ 0	\$ 112,004	
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	452,301	0	452,301	(Sch 4)
085		Pharmacy - Total	8300	\$ 452,301	\$ 0	\$ 452,301	
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	52,449	0	52,449	(Sch 4)
090		Laboratory - Total	8400	\$ 52,449	\$ 0	\$ 52,449	
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	99,054	0	99,054	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 99,054	\$ 0	\$ 99,054	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
LIFE CARE CENTER OF MENIFEE

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

Provider NPI:  
1205874609

OSHPD Facility Number:  
206331346

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		\$ 1,728,029	\$ 0	\$ 1,728,029	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,853,861	\$ 0	\$ 1,853,861	(Sch 2)
105	.20-.39	Fringe Benefits	6110	575,987	0	575,987	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	115,877	0	115,877	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,545,725	\$ 0	\$ 2,545,725	
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)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

**SUMMARY OF AUDITED PROGRAM EXPENSES**

**Provider Name:**  
LIFE CARE CENTER OF MENIFEE

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

**Provider NPI:**  
1205874609

**OSHPD Facility Number:**  
206331346

<b>Line No.</b>	<b>Natural Class</b>	<b>ACCOUNT TITLE</b>	<b>ACCOUNT NUMBER</b>	<b>AS REPORTED</b>	<b>AUDIT ADJUSTMENTS 8A-1</b>	<b>AS AUDITED</b>

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
LIFE CARE CENTER OF MENIFEE

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

Provider NPI:  
1205874609

OSHPD Facility Number:  
206331346

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)
		<b>Other Nonreimbursable</b>				
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	2,776	0	2,776 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,776	\$ 0	\$ 2,776
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		<b>Subtotal 105 - 145</b>		\$ 2,548,501	\$ 0	\$ 2,548,501
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 53,687	\$ 0	\$ 53,687 (Sch 2)
155	.20-.39	Fringe Benefits	6600	21,892	0	21,892 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	256	0	256 (Sch 4)
155		Social Services - Total	6600	\$ 75,835	\$ 0	\$ 75,835

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
LIFE CARE CENTER OF MENIFEE

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

Provider NPI:  
1205874609

OSHPD Facility Number:  
206331346

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	\$ 59,169	\$ 0	\$ 59,169	(Sch 2)
160	.20-.39	Fringe Benefits	6700	18,085	0	18,085	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	14,684	0	14,684	(Sch 4)
160		Activities - Total	6700	\$ 91,938	\$ 0	\$ 91,938	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 325,364	\$ 0	\$ 325,364	(Sch 6)
165	.20-.39	Fringe Benefits	6900	90,582	0	90,582	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	396,987	7,850	404,837	(Sch 6)
165		Administration - Total	6900	\$ 812,933	\$ 7,850	\$ 820,783	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 55,477	\$ 0	\$ 55,477	(Sch 3)
166	.20-.39	Fringe Benefits	6900	16,201	0	16,201	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	7,573	0	7,573	(Sch 4)
166		Medical Records - Total	6900	\$ 79,251	\$ 0	\$ 79,251	
167		CDPH Licensing Fees	6900	\$ 26,967	\$ 0	\$ 26,967	(Sch 6)
168		Professional Liability Insurance	6900	\$ 100,172	\$ 3,421	\$ 103,593	(Sch 6)
169		Quality Assurance Fees	6900	\$ 371,575	\$ 0	\$ 371,575	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 62,335	\$ 0	\$ 62,335	(Sch 3)
170	.20-.39	Fringe Benefits	6800	17,820	0	17,820	(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	\$ 80,155	\$ 0	\$ 80,155	
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	
		<b>Subtotal 155 - 174</b>		\$ 1,638,826	\$ 11,271	\$ 1,650,097	
200		<b>Total</b>		\$ 7,517,625	\$ 11,271	\$ 7,528,896	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 334,063	
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\* For informational purposes only, this amount is included in various cost centers above.





Provider Name:  
LIFE CARE CENTER OF MENIFEE

Provider NPI:  
1205874609

OSHPD Facility Number:  
206331346

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ				
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	7,850	7,850						
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	3,421	(7,850)	11,271					
169	4	Quality Assurance Fees	0							
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							



Provider Name							Fiscal Period			Provider NPI		Adjustments
LIFE CARE CENTER OF MENIFEE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1205874609		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>MEMORANDUM ADJUSTMENT</u></b>												
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Section 2300 and 2304			\$0	\$334,063	\$334,063

Provider Name							Fiscal Period		Provider NPI		Adjustments
LIFE CARE CENTER OF MENIFEE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1205874609		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>RECLASSIFICATION OF REPORTED COSTS</u></b>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$396,987	\$7,850	\$404,837	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	100,172	(7,850)	92,322 *	
							To reclassify all other insurance expense from the Professional Liability Insurance cost center to Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501 and 52507				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
LIFE CARE CENTER OF MENIFEE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1205874609		4
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENT TO REPORTED COSTS</u></b>											
3	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust Professional Liability Insurance expense to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$92,322	\$11,271	\$103,593

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
LIFE CARE CENTER OF MENIFEE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1205874609		4
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>												
4	4.1	5	2	1	15	N/A	Medi-Cal Days		15,288	(50)	15,238	
							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 October 31, 2012 Report Date: December 05, 2012 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					