

**REPORT
ON THE
RATE SETTING AUDIT**

**LA PALOMA HEALTHCARE CENTER
OCEANSIDE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1265462436**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Jeff Cates**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 28, 2013

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

LA PALOMA HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1265462436
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

This report includes the summary of Facility Cost per Patient Day and supporting schedules and audit adjustments that include a summary of the total due the State in the amount of \$53,979, which resulted from Medi-Cal overpayments. The data presented in these schedules represents the reported Medi-Cal program costs for the above fiscal period. Please note that the cost per day in the accompanying schedules may differ from the facility's filed Integrated Disclosure and Medi-Cal Cost Report due to the fact that the schedules used reported statistics on page 10.7 and the reported cost on page 10.5 of the Disclosure Report. These pages are specifically designed for the cost per day calculation under the AB 1629 reimbursement methodology.

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

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

Ellen Subia
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If you disagree with the decision of the Department, you may appeal by writing to:

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—San Diego at (619) 688-3200.

Original Signed by

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
LA PALOMA HEALTHCARE CENTER

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

NPI:
1265462436

OSHPD Facility No.:
206370781

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	\$ 3,088,362	\$ 98.43
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 993,767	\$ 31.67
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 779,038	\$ 24.83
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 586,325	\$ 18.69
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 18,227	\$ 0.58
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 18,556	\$ 0.59
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 69,640	\$ 2.22
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 336,641	\$ 10.73
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,443,719	\$ 46.01
11	Cost of Routine Service/Audited Total Costs	\$ 7,328,613.00	\$ 7,334,275	\$ 233.75
12	Total Patient Days (Adj)	31,376	31,376	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 233.57	\$ 233.75	
14	Overpayments (Adj 4)	\$ 0	\$ 53,979	
15	Medi-Cal Days (Adj 2)	17,640	16,811	
16	Medi-Cal Managed Care Days (Adj 3)		205	
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:
LA PALOMA HEALTHCARE CENTER

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

NPI:
1265462436

OSHPD Facility No.:
206370781

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
LA PALOMA HEALTHCARE CENTER

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

NPI:
1265462436

OSHPD Facility No.:
206370781

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	\$ 124,030	\$ 124,030		
160	Activities	144,144		\$ 144,144	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	484,090	0	0	484,090
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	304,066	0	0	304,066
083	Speech Pathology	72,397	0	0	72,397
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	2,820,188	124,030	144,144	3,088,362 *
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	\$ 3,948,915	\$ 124,030	\$ 144,144	\$ 3,948,915

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
LA PALOMA HEALTHCARE CENTER

NPI:
1265462436

OSHPD Facility Number:
206370781

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 152,761	\$ 152,761										
010	Housekeeping	172,849	1,017	\$ 173,866									
060	Laundry and Linen	94,400	6,911	7,918	\$ 109,229								
065	Dietary	456,125	25,834	29,600	0	\$ 511,558							
155	Social Services	N/A	974	1,116	0	0	\$ 2,089						
160	Activities	N/A	913	1,047	0	0	0	\$ 1,960					
165	Administration	N/A	12,434	14,247	0	0	0	0		\$ 26,681	\$ 26,681		
166	Medical Records	91,354	2,852	3,268	0	0	0	0		97,474		\$ 97,474	
170	Inservice Education - Nursing	72,582	2,464	2,824	0	0	0	0	\$ 77,870				
ANCILLARY SERVICES													
075	Patient Supplies		1,413	1,619	0	0	0	0	0	3,032	201	736	\$ 3,970
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	77	282	359
080	Physical Therapy		4,265	4,887	0	0	0	0	0	9,153	2,081	7,601	18,834
081	Respiratory Therapy		379	434	0	0	0	0	0	814	59	216	1,089
082	Occupational Therapy		2,499	2,863	0	0	0	0	0	5,362	1,295	4,732	11,389
083	Speech Pathology		319	365	0	0	0	0	0	684	299	1,093	2,077
085	Pharmacy		0	0	0	0	0	0	0	0	1,280	4,675	5,954
090	Laboratory		0	0	0	0	0	0	0	0	192	703	895
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	105	384	489
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		89,995	103,115	109,229	511,558	2,089	1,960	77,870	895,817	21,050	76,900	993,767 *
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		491	563	0	0	0	0	0	1,054	42	152	1,247
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,040,071	\$ 152,761	\$ 173,866	\$ 109,229	\$ 511,558	\$ 2,089	\$ 1,960	\$ 77,870	\$ 915,916	\$ 26,681	\$ 97,474	\$ 1,040,071

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
LA PALOMA HEALTHCARE CENTER

NPI:
1265462436

OSHPD Facility Number:
206370781

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 224,529	\$ 224,529										
010	Housekeeping	27,027	1,494	\$ 28,521									
060	Laundry and Linen	24,172	10,158	1,299	\$ 35,628								
065	Dietary	274,794	37,970	4,856	0	\$ 317,620							
155	Social Services	8,772	1,431	183	0	0	\$ 10,386						
160	Activities	18,666	1,343	172	0	0	0	\$ 20,180					
165	Administration	N/A	18,276	2,337	0	0	0	0		\$ 20,613	\$ 20,613		
166	Medical Records	2,849	4,192	536	0	0	0	0		7,577		\$ 7,577	
170	Inservice Education - Nursing	483	3,622	463	0	0	0	0	\$ 4,568				
ANCILLARY SERVICES													
075	Patient Supplies	39,148	2,077	266	0	0	0	0	0	41,491	156	57	\$ 41,704
077	Specialized Support Surfaces	19,421	0	0	0	0	0	0	0	19,421	60	22	19,503
080	Physical Therapy	4,325	6,269	802	0	0	0	0	0	11,396	1,607	591	13,594
081	Respiratory Therapy	11,783	557	71	0	0	0	0	0	12,412	46	17	12,474
082	Occupational Therapy	1,248	3,673	470	0	0	0	0	0	5,391	1,001	368	6,759
083	Speech Pathology	271	469	60	0	0	0	0	0	800	231	85	1,116
085	Pharmacy	321,758	0	0	0	0	0	0	0	321,758	989	363	323,110
090	Laboratory	48,390	0	0	0	0	0	0	0	48,390	149	55	48,593
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	26,452	0	0	0	0	0	0	0	26,452	81	30	26,563
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	219,224	132,276	16,915	35,628	317,620	10,386	20,180	4,568	756,798	16,262	5,978	779,038 *
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	6,450	722	92	0	0	0	0	0	7,264	32	12	7,308
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,279,762	\$ 224,529	\$ 28,521	\$ 35,628	\$ 317,620	\$ 10,386	\$ 20,180	\$ 4,568	\$ 1,251,572	\$ 20,613	\$ 7,577	\$ 1,279,762

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
LA PALOMA HEALTHCARE CENTER

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

NPI:
1265462436

OSHPD Facility Number:
206370781

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 639,387	97%							
	Property Tax (line 40)	19,876	3%	\$ 659,263						
005	Plant Operations and Maintenance			30,333	\$ 30,333					
010	Housekeeping			4,186	202	\$ 4,388				
060	Laundry and Linen			28,452	1,372	200	\$ 30,024			
065	Dietary			106,359	5,130	747	0	\$ 112,236		
155	Social Services			4,009	193	28	0	0	\$ 4,230	
160	Activities			3,761	181	26	0	0	0	\$ 3,968
165	Administration			51,193	2,469	360	0	0	0	0
166	Medical Records			11,743	566	82	0	0	0	0
170	Inservice Education - Nursing			10,146	489	71	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			5,818	281	41	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			17,561	847	123	0	0	0	0
081	Respiratory Therapy			1,561	75	11	0	0	0	0
082	Occupational Therapy			10,288	496	72	0	0	0	0
083	Speech Pathology			1,313	63	9	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			370,518	17,870	2,602	30,024	112,236	4,230	3,968
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			2,022	98	14	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 659,263	100%	\$ 659,263	\$ 30,333	\$ 4,388	\$ 30,024	\$ 112,236	\$ 4,230	\$ 3,968

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
LA PALOMA HEALTHCARE CENTER

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

NPI:
1265462436

OSHPD Facility Number:
206370781

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 97% Of Total	Property Tax 3% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 639,387	97%							
	Property Tax (line 40)	19,876	3%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 54,021	\$ 54,021				
166	Medical Records				12,392		\$ 12,392			
170	Inservice Education - Nursing			\$ 10,707						
	ANCILLARY SERVICES									
075	Patient Supplies			0	6,140	408	94	\$ 6,641	\$ 6,441	\$ 200
077	Specialized Support Surfaces			0	0	156	36	192	186	6
080	Physical Therapy			0	18,531	4,212	966	23,710	22,995	715
081	Respiratory Therapy			0	1,647	120	27	1,794	1,740	54
082	Occupational Therapy			0	10,857	2,622	602	14,080	13,656	425
083	Speech Pathology			0	1,385	606	139	2,130	2,066	64
085	Pharmacy			0	0	2,591	594	3,185	3,089	96
090	Laboratory			0	0	390	89	479	465	14
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	213	49	262	254	8
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			10,707	552,156	42,619	9,776	604,551	586,325	18,227
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	2,134	84	19	2,237	2,170	67
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 659,263	100%	\$ 10,707	\$ 592,850	\$ 54,021	\$ 12,392	\$ 659,263	\$ 639,387	\$ 19,876

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
LA PALOMA HEALTHCARE CENTER

NPI:
1265462436

OSHPD Facility Number:
206370781

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. 77% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 18% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 19,468												
055	Interest - Other	63,854												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,746,648												
	Total Costs Allocable as Administration	1,829,970	77%											
167	CDPH Licensing Fees	23,521	1%											
168	Professional Liability Insurance	88,272	4%											
169	Quality Assurance Fees	426,705	18%											
174	Caregiver Training	0	0%											
	Total	2,368,468	100%						\$ 2,368,468					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 3,032	\$ 41,491	\$ 6,140	\$ 50,663	17,885	\$ 13,818	\$ 178	\$ 667	\$ 3,222	\$ -
077	Specialized Support Surfaces			0	0	19,421	0	19,421	6,856	5,297	68	256	1,235	0
080	Physical Therapy			484,090	9,153	11,396	18,531	523,170	184,687	142,696	1,834	6,883	33,273	0
081	Respiratory Therapy			0	814	12,412	1,647	14,872	5,250	4,056	52	196	946	0
082	Occupational Therapy			304,066	5,362	5,391	10,857	325,675	114,968	88,829	1,142	4,285	20,713	0
083	Speech Pathology			72,397	684	800	1,385	75,266	26,570	20,529	264	990	4,787	0
085	Pharmacy			0	0	321,758	0	321,758	113,585	87,761	1,128	4,233	20,464	0
090	Laboratory			0	0	48,390	0	48,390	17,082	13,199	170	637	3,078	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	26,452	0	26,452	9,338	7,215	93	348	1,682	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			3,088,362	895,817	756,798	552,156	5,293,133	1,868,556	1,443,719	18,556	69,640	336,641	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	1,054	7,264	2,134	10,452	3,690	2,851	37	138	665	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,368,468		\$ 3,948,915	\$ 915,916	\$ 1,251,572	\$ 592,850	\$ 6,709,252	\$ 2,368,468					
	Total Administrative Costs							\$ 2,368,468		\$ 1,829,970	\$ 23,521	\$ 88,272	\$ 426,705	\$ -
	Unit Cost Multiplier							0.35301519						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 124,155	\$ 28,190	\$ 66,413	\$ 218,759							
	TOTAL FACILITY COSTS							\$ 9,296,479						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
LA PALOMA HEALTHCARE CENTER

NPI:
1265462436

OSHPD Facility Number:
206370781

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	855									
010	Housekeeping	118	118								
060	Laundry and Linen	802	802	802							
065	Dietary	2,998	2,998	2,998							
155	Social Services	113	113	113							
160	Activities	106	106	106							
165	Administration	1,443	1,443	1,443							
166	Medical Records	331	331	331							
170	Inservice Education - Nursing	286	286	286							
	ANCILLARY SERVICES										
075	Patient Supplies	164	164	164						50,663	50,663
077	Specialized Support Surfaces									19,421	19,421
080	Physical Therapy	495	495	495						523,170	523,170
081	Respiratory Therapy	44	44	44						14,872	14,872
082	Occupational Therapy	290	290	290						325,675	325,675
083	Speech Pathology	37	37	37						75,266	75,266
085	Pharmacy									321,758	321,758
090	Laboratory									48,390	48,390
095	Home Health Services									0	0
100	Other Ancillary Services									26,452	26,452
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,444	10,444	10,444	188,256	94,128	3,039,412	3,039,412	3,039,412	5,293,133	5,293,133
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	57	57	57						10,452	10,452
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	18,583	17,728	17,610	188,256	94,128	3,039,412	3,039,412	3,039,412	6,709,252	6,709,252
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 124,030 0.040807235	\$ 144,144 0.047424962			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 152,761 8.61693366	\$ 173,866 9.87312880	\$ 109,229 0.58021540	\$ 511,558 5.43470813	\$ 2,089 0.00068743	\$ 1,960 0.00064484	\$ 77,870 0.02562014	\$ 26,681 0.00397677	\$ 97,474 0.01452833
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 224,529 12.66521886	\$ 28,521 1.61961930	\$ 35,628 0.18925527	\$ 317,620 3.37434074	\$ 10,386 0.00341717	\$ 20,180 0.00663951	\$ 4,568 0.00150308	\$ 20,613 0.00307233	\$ 7,577 0.00112938
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 659,263 35.47667223	\$ 30,333 1.71099700	\$ 4,388 0.24918484	\$ 30,024 0.15948685	\$ 112,236 1.19237303	\$ 4,230 0.00139184	\$ 3,968 0.00130562	\$ 10,707 0.00352270	\$ 54,021 0.00805177	\$ 12,392 0.00184694

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LA PALOMA HEALTHCARE CENTER

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

NPI:
1265462436

OSHPD Facility Number:
206370781

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	\$ 117,456	\$ 0	\$ 117,456	(Sch 3)
005	.20-.39	Fringe Benefits	6200	35,305	0	35,305	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	224,529	0	224,529	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 377,290	\$ 0	\$ 377,290	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 128,520	\$ 0	\$ 128,520	(Sch 3)
010	.20-.39	Fringe Benefits	6300	44,329	0	44,329	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	27,027	0	27,027	(Sch 4)
010		Housekeeping - Total	6300	\$ 199,876	\$ 0	\$ 199,876	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	152,756	0	152,756	(Sch 5)
025		Depreciation: Equipment	7140	101,269	0	101,269	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	385,362	0	385,362	(Sch 5)
040		Property Taxes	7300	19,876	0	19,876	(Sch 5)
045		Property Insurance	7400	19,468	0	19,468	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 63,854	\$ 0	\$ 63,854	(Sch 6)
057		Subtotal 005 - 055		\$ 1,319,751	\$ 0	\$ 1,319,751	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 71,405	\$ 0	\$ 71,405	(Sch 3)
060	.20-.39	Fringe Benefits	6400	22,995	0	22,995	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	24,172	0	24,172	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 118,572	\$ 0	\$ 118,572	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 348,817	\$ 0	\$ 348,817	(Sch 3)
065	.20-.39	Fringe Benefits	6500	107,308	0	107,308	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	274,794	0	274,794	(Sch 4)
065		Dietary - Total	6500	\$ 730,919	\$ 0	\$ 730,919	
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	39,148	0	39,148	(Sch 4)
075		Patient Supplies - Total	8100	\$ 39,148	\$ 0	\$ 39,148	
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	19,421	0	19,421	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 19,421	\$ 0	\$ 19,421	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LA PALOMA HEALTHCARE CENTER

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

NPI:
1265462436

OSHPD Facility Number:
206370781

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	\$ 375,937	\$ 0	\$ 375,937	(Sch 2)
080	.20-.39	Fringe Benefits	8200	94,465	0	94,465	(Sch 2)
080	.79	Agency Staff	8200	13,688	0	13,688	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	4,325	0	4,325	(Sch 4)
080		Physical Therapy - Total	8200	\$ 488,415	\$ 0	\$ 488,415	
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	11,783	0	11,783	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 11,783	\$ 0	\$ 11,783	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 211,686	\$ 0	\$ 211,686	(Sch 2)
082	.20-.39	Fringe Benefits	8250	60,466	0	60,466	(Sch 2)
082	.79	Agency Staff	8250	31,914	0	31,914	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	1,248	0	1,248	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 305,314	\$ 0	\$ 305,314	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 58,214	\$ 0	\$ 58,214	(Sch 2)
083	.20-.39	Fringe Benefits	8280	14,183	0	14,183	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	271	0	271	(Sch 4)
083		Speech Pathology - Total	8280	\$ 72,668	\$ 0	\$ 72,668	
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	321,758	0	321,758	(Sch 4)
085		Pharmacy - Total	8300	\$ 321,758	\$ 0	\$ 321,758	
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	48,390	0	48,390	(Sch 4)
090		Laboratory - Total	8400	\$ 48,390	\$ 0	\$ 48,390	
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	26,452	0	26,452	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 26,452	\$ 0	\$ 26,452	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LA PALOMA HEALTHCARE CENTER

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

NPI:
1265462436

OSHPD Facility Number:
206370781

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		\$ 1,333,349	\$ 0	\$ 1,333,349	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,225,580	\$ 0	\$ 2,225,580	(Sch 2)
105	.20-.39	Fringe Benefits	6110	594,608	0	594,608	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	219,224	0	219,224	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,039,412	\$ 0	\$ 3,039,412	
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:
LA PALOMA HEALTHCARE CENTER

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

NPI:
1265462436

OSHPD Facility Number:
206370781

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	6,450	0	6,450 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 6,450	\$ 0	\$ 6,450
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		\$ 3,045,862	\$ 0	\$ 3,045,862
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 95,399	\$ 0	\$ 95,399 (Sch 2)
155	.20-.39	Fringe Benefits	6600	28,631	0	28,631 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	8,772	0	8,772 (Sch 4)
155		Social Services - Total	6600	\$ 132,802	\$ 0	\$ 132,802

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LA PALOMA HEALTHCARE CENTER

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

NPI:
1265462436

OSHPD Facility Number:
206370781

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	\$ 111,554	\$ 0	\$ 111,554	(Sch 2)
160	.20-.39	Fringe Benefits	6700	32,590	0	32,590	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	18,666	0	18,666	(Sch 4)
160		Activities - Total	6700	\$ 162,810	\$ 0	\$ 162,810	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 569,947	\$ 0	\$ 569,947	(Sch 6)
165	.20-.39	Fringe Benefits	6900	169,973	0	169,973	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,006,728	0	1,006,728	(Sch 6)
165		Administration - Total	6900	\$ 1,746,648	\$ 0	\$ 1,746,648	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 70,842	\$ 0	\$ 70,842	(Sch 3)
166	.20-.39	Fringe Benefits	6900	20,512	0	20,512	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,849	0	2,849	(Sch 4)
166		Medical Records - Total	6900	\$ 94,203	\$ 0	\$ 94,203	
167		CDPH Licensing Fees	6900	\$ 23,521	\$ 0	\$ 23,521	(Sch 6)
168		Professional Liability Insurance	6900	\$ 88,272	\$ 0	\$ 88,272	(Sch 6)
169		Quality Assurance Fees	6900	\$ 426,705	\$ 0	\$ 426,705	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 55,017	\$ 0	\$ 55,017	(Sch 3)
170	.20-.39	Fringe Benefits	6800	17,565	0	17,565	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	483	0	483	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 73,065	\$ 0	\$ 73,065	
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		\$ 2,748,026	\$ 0	\$ 2,748,026	
200		Total		\$ 9,296,479	\$ 0	\$ 9,296,479	

210	0.24	Total Facility Group Health Insurance (Adj 1) *	6900			\$ 326,423	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			NPI		Adjustments
LA PALOMA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1265462436		4
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210		Total Facility Group Health Insurance To reflect Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$326,423	\$326,423

Provider Name							Fiscal Period	NPI		Adjustments
LA PALOMA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1265462436		4
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
2	4.1	5	2	1	15	Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through January 13, 2013 Reports Dated: February 5, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	17,640	(829)	16,811	
3	N/A			1	16	Skilled Nursing Care—Medi-Cal Managed Care Days To reflect Medi-Cal Managed Care days as indicated in the provider's documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	205	205	

Provider Name							Fiscal Period			NPI		Adjustments
LA PALOMA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1265462436		4
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report				Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
4	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Section 51458.1	\$0	\$53,979	\$53,979		